Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Monique Vézina

public accounts of canada

1986

Volume I

Summary Report and Financial Statements

Canada

© Minister of Supply and Services Canada 1986

Available in Canada through

Associated Bookstores
and other booksellers

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1986-1E
ISBN 0-660-12165-4

Canada: $9.00
Other Countries: $10.80

Price subject to change without notice

To Her Excellency

The Right Honourable Jeanne Sauvé,
P.C., C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1986.

All of which is respectfully submitted.

Robert de Cotret,
President of the Treasury Board.

OTTAWA, OCTOBER 20, 1986

To The Honourable Robert de Cotret,
President of the Treasury Board.

In accordance with the provisions of Section 55(1) of the Financial Administration Act, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1986, to be laid by you before the House of Commons.

Respectfully submitted,

Monique Vézina,
Receiver General for Canada.

OTTAWA, OCTOBER 20, 1986

To The Honourable Monique Vézina,
Receiver General for Canada.

Madam:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1986.

Under Section 55(1) of the Financial Administration Act, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the year including summary statements; the financial statements of Canada on which the Auditor General has expressed an opinion, namely, the statements of transactions, of revenue and expenditure on a gross and net basis, of the accumulated deficit, of the assets and liabilities of Canada and of the source and disposition of authorities, together with related notes; the observations by the Auditor General on the financial statements of Canada; analyses of outlays and appropriations; analyses of budgetary revenue and expenditure, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

Volume III—Contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

The audited financial statements, contained in Volume I, are for the year ended March 31, 1986. They are, however, dated September 15, to allow for the closing and audit of accounts.

Respectfully submitted,

Georgina Wyman,
Deputy Receiver General for Canada.

OTTAWA, OCTOBER 20, 1986

VOLUME 1

TABLE OF CONTENTS

SECTION

Introduction

1. Comparative Statements of Transactions
2. Audited Financial Statements of the Government of Canada
3. Observations by the Auditor General on the Financial Statements of the Government of Canada
4. Envelopes and Outlays, Estimates and Appropriations
5. Budgetary Revenue
6. Budgetary Expenditure
7. Consolidated Specified Purpose Accounts
8. Loans, Investments and Advances
9. Specified Purpose Accounts
10. Other Liabilities
11. Foreign Exchange Accounts
12. Unmatured Debt
13. Other Information Related to the Financial Statements
14. Index

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary and analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: summary statements of the financial transactions of the Government of Canada on both a Public Accounts and an Extended National Accounts basis;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 55 of the Financial Administration Act;

SECTION 3: observations by the Auditor General on the financial statements;

SECTION 4: review of envelopes and outlays, and Estimates and appropriations;

SECTION 5: review of budgetary revenue;

SECTION 6: review of budgetary expenditure;

SECTION 7: analysis of consolidated specified purpose accounts;

SECTION 8: analysis of loans, investments and advances;

SECTION 9: analysis of specified purpose accounts;

SECTION 10: analysis of other liabilities;

SECTION 11: analysis of foreign exchange accounts;

SECTION 12: analysis of unmatured debt; and,

SECTION 13: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

(a) PART I

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The content of **Part I** is summarized as follows:

(i) Summary Tables (Section 1)

Section 1 includes tables which provide summaries of the financial operations contained in the ministerial sections. It also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years.

(ii) Ministerial Sections (Sections 2 to 28)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*

  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*

  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

  This statement displays by program the source and disposition of authorities for each transfer payment (grant and contribution).

- *Details of Amounts Credited to the Vote*

  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenue*

  This statement displays by program the nature of revenue collected for each main classification of revenue.

(b) PART II

Part II presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable and deletions (Section 4);
- professional and special services (Section 5);
- construction and acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

Volume III contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

SECTION 1

1985-86
PUBLIC ACCOUNTS

Comparative Statements of Transactions

CONTENTS

	Page
Introduction	1.2
Summary statement of transactions—Public Accounts presentation	1.3
Summary statement of transactions—Extended National Accounts presentation	1.9
Public Accounts and Extended National Accounts reconciliation	1.13

INTRODUCTION

In this section, the financial transactions of the Government of Canada are set out in summary form, with comparative figures for the previous four years. The financial transactions are first presented according to the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume, referred to as the Public Accounts presentation; the second presentation is on the National Income and Expenditure Accounts basis, extended to encompass other financial transactions affecting the Consolidated Revenue Fund. This second form of presentation is referred to as the Extended National Accounts presentation.

This section is intended to provide an overview of the Government's financial operations, both on the Public Accounts basis and on the Extended National Accounts basis. The Public Accounts presentation reflects the accounting procedures and conventions which have been adopted in providing Parliament with an accounting of the source and use of financial resources. The National Accounts transactions section of the Extended National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy. The remaining sections show the relation between the traditional budget balance on the National Accounts basis and the Government's overall financial requirements, debt transactions and cash position.

Public Accounts Presentation

The "Summary Statement of Transactions" table provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

This year's Public Accounts presentation is on the new accounting basis introduced in the February 1986 Budget. Under the new accounting basis, the transactions of certain specified purpose and other accounts, namely the Exchange Fund Account, the Unemployment Insurance Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund and the Oil Export Charges Revenue Sharing Account, are reported with budgetary revenue and expenditure. In addition, loans to developing countries are recorded as a budgetary expenditure, and revenue and expenditure are reported net of transactions internal to the Government.

For purposes of comparability, budgetary revenue and expenditure in this section treat Canada Post as a Crown corporation for all years. This Corporation was proclaimed on October 16, 1981.

Extended National Accounts Presentation

This section presents the Government's financial transactions on the Extended National Accounts basis. As in the Public Accounts presentation, the transactions are categorized under four main headings: the traditional National Income and Expenditure Accounts which are referred to as National Accounts transactions, loans and other transactions, foreign exchange and unmatured debt transactions. The resulting cash position at the end of each year is also shown. Starting with the line entitled "Financial requirements (excluding foreign exchange transactions)", the Extended National Accounts presentation is identical to the Public Accounts presentation.

The total for loans and other transactions will differ from the non-budgetary transactions in the Public Accounts presentation due, in part, to differences in coverage. Loans to certain agencies, such as Atomic Energy of Canada Limited, are excluded in arriving at the total of loans and other transactions on the Extended National Accounts presentation, because transactions of these agencies are included in the National Accounts transactions. Similarly, the receipts and disbursements of Government pension accounts are included in the National Accounts. As a result, they are not included in the loans and other transactions adjustment. In determining the surplus or deficit on a National Accounts basis, certain revenue items, such as corporate income tax, are reflected on an accrual, as opposed to a cash basis. The loans and other transactions category includes the adjusting entry required to convert from an accrual basis of revenue and expenditure to a cash basis.

SUMMARY STATEMENT OF TRANSACTIONS—PUBLIC ACCOUNTS PRESENTATION

Total financial requirements, excluding foreign exchange transactions, amounted to $30,262 million for the year ended March 31, 1986. The budgetary deficit of $34,404 million was partially offset by a source of $4,142 million for non-budgetary transactions. Foreign exchange transactions decreased requirements by $5,614 million. Total financial requirements were $24,648 million in 1985-86. These transactions, together with the $23,534 million increase in unmatured debt, resulted in a $1,114 million reduction in the cash balance, bringing the March 31, 1986 cash balance to $4,744 million.

Table 1.1 sets out the financial transactions of the Government for the five years 1981-82 to 1985-86 on a comparable basis.

TABLE 1.1

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION[1]
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
I. Budgetary transactions					
A. Revenue	60,001	60,705	64,211	70,891	76,823
B. Expenditure	- 74,873	- 88,521	- 96,610	- 109,215	- 111,227
Deficit	- 14,872	- 27,816	- 32,399	- 38,324	- 34,404
II. Non-budgetary transactions					
A. Loans, investments and advances	- 1,506	- 502	- 464	709	41
B. Specified purpose accounts	4,073	2,826	4,593	5,131	5,446
C. Other transactions	3,069	1,699	3,071	2,683	- 1,345
Net source	5,636	4,023	7,200	8,523	4,142
Financial requirements (excluding foreign exchange transactions)	- 9,236	- 23,793	- 25,199	- 29,801	- 30,262
III. Foreign exchange transactions[2]	558	- 640	414	2,423	5,614
Total financial requirements[3]	- 8,678	- 24,433	- 24,785	- 27,378	- 24,648
IV. Unmatured debt transactions[2]	9,367	22,392	26,618	26,824	23,534
Change in cash[4]	689	- 2,041	1,833	- 554	- 1,114
V. Cash balance at end of year	6,620	4,579	6,412	5,858	4,744

Details can be found in other sections of this volume.
[1] Consistent with the Statement of Transactions in Section 2 of this volume.
[2] Unmatured debt payable in foreign currencies, $4,728 million in 1985-86 ($2,971 million in 1984-85), has been included as part of foreign exchange transactions.
[3] Cash requirements (-).
[4] Cash decrease (-).

I. Budgetary Transactions

A. Revenue

Total budgetary revenue increased $5,932 million or 8.4% to $76,823 million in 1985-86. Tax revenue increased $6,109 million while non-tax revenue decreased $177 million.

Personal income tax revenue increased $3,754 million or 12.8% compared to 8.5% in 1984-85. The growth in 1985-86 revenue was accounted for by personal income growth of 8.1% in 1985, the lowering of the federal tax reduction to $50 from $100 in 1985, the elimination of the federal tax reduction in 1986, the restriction of the indexation of personal income tax exemptions and tax brackets to the annual increase in the Consumer Price Index that exceeds 3% beginning in 1986, and the imposition of a 5% and 10% surtax on basic federal tax in excess of $5,000 and $10,000 respectively, effective July 1, 1985.

Corporate income tax collections were $9,210 million in 1985-86 or $169 million below the 1984-85 level of $9,379 million. The decline in 1985-86 collections reflects the cyclical sensitivity of corporate profits and the use of various tax credits and loss carry-over provisions.

On the energy side, 1985-86 revenue collections were $1,131 million lower at $3,348 million compared to $4,479 million in 1984-85, reflecting the elimination and phase-out of the various energy-related taxes, as stipulated under the Western Energy Accord.

Revenues from the sales tax and customs import duties increased 23.1% and 4.7%, respectively, from their 1984-85 levels. A one percentage point increase in the federal sales tax rates, effective January 1, 1986, broadening of the tax base and the elimination of special relief provisions, effective July 1, 1985, and an increase in consumer and business spending in 1985 accounted for the strong increase in sales tax revenue. The increase in customs import duties reflects a slowdown in the growth of imports in 1985. Other excise taxes increased $504 million or 59.3% to $1,354 million in 1985-86 reflecting the increase of 1 cent per cigarette in the specific excise tax on cigarettes effective May 23, 1985.

Non-tax revenue decreased by $177 million in 1985-86 from the 1984-85 level of $5,400 million, reflecting a $729 million reduction in Exchange Fund Account profits, partly offset by increases in other components of non-tax revenue.

TABLE I.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
I. Budgetary transactions					
A. REVENUE, Section 5					
Tax revenue—					
Income tax—					
Personal	24,046	26,330	26,967	29,254	33,008
Corporation	8,118	7,139	7,286	9,379	9,210
Unemployment insurance contributions	4,753	4,900	7,259	7,553	8,712
Non-resident	1,018	998	908	1,021	1,053
	37,935	*39,367*	*42,420*	*47,207*	*51,983*
Excise taxes and duties—					
Sales tax	6,148	5,842	6,561	7,592	9,345
Customs import duties	3,435	2,828	3,376	3,794	3,971
Excise duties	1,175	1,274	1,356	1,462	1,473
Other	564	685	754	850	1,354
	11,322	*10,629*	*12,047*	*13,698*	*16,143*
Energy taxes—					
Petroleum and gas revenue tax and incremental oil revenue tax	864	1,960	2,106	2,563	2,037
Excise tax—Gasoline	436	408	386	404	729
Oil export charges	964	626	347	677	327
Canadian Ownership special charge	786	889	805	850	229
Excise tax—Aviation gas and diesel fuel					41
Natural gas and gas liquids tax	998	1,264	524	– 15	– 15
Special petroleum compensation charge	473				
	4,521	*5,147*	*4,168*	*4,479*	*3,348*
	15,843	*15,776*	*16,215*	*18,177*	*19,491*
Other tax revenue	120	132	126	107	126
Total tax revenue	53,898	55,275	58,761	65,491	71,600
Non-tax revenue—					
Return on investments—					
Bank of Canada	1,853	1,879	1,744	1,852	1,880
Canada Mortgage and Housing Corporation	873	892	941	913	892
Farm Credit Corporation	285	346	408	452	403
Interest on bank deposits	701	433	395	243	278
Exchange Fund Account	711	435	345	224	– 505
Other return on investments	641	631	539	568	791
	5,064	*4,616*	*4,372*	*4,252*	*3,739*
Other non-tax revenue	1,039	814	1,078	1,148	1,484
Total non-tax revenue	6,103	5,430	5,450	5,400	5,223
Total net revenue	60,001	60,705	64,211	70,891	76,823

B. Expenditure

Total budgetary expenditure in 1985-86 increased 1.8% to $111,227 million compared to increases of 13% in 1984-85 and 9.1% in 1983-84. Total program expenditure—that is, total Government spending excluding public debt charges—decreased by 1.1% or $974 million in 1985-86 to $85,786 million.

Public debt charges rose $2,986 million, or 13.3% to $25,441 million in 1985-86, reflecting the increase in unmatured debt outstanding during the year. However, interest rates were somewhat below the 1984-85 average levels and this brought about the decline in the growth rate of public debt charges from 24.2% in 1984-85.

The Social Development envelope accounts for 60.5% of total program expenditure and includes such programs as old age security, unemployment insurance benefits, established programs financing, the Canada Assistance Plan, family allowances, courts and correctional services, job creation and training, social and economic assistance to native peoples, housing, veterans benefits, and other social expenditures. In 1985-86, the envelope increased 2.5% or $1,289 million to $51,859 million mainly because old age security benefits, including guaranteed income supplements and spouses' allowances, increased 9.7% to $12,525 million. Direct job creation and training decreased $258 million and housing expenditures declined by $228 million.

The Services to Government envelope increased $635 million or 16.9% in 1985-86 because of the payment of $791 million to the uninsured depositors of the Canadian Commercial and Northland banks.

Defence envelope expenditures rose $332 million or 3.8% to $9,094 million in 1985-86. This growth reflects Canada's commitment to its NATO allies, partly offset by deferral of capital expenditures to the following fiscal year.

The Economic and Regional Development envelope as a percentage of total program expenditure declined from 16.4% in 1981-82 to 13.8% in 1985-86. In 1985-86, the envelope declined 20.4% or $3,028 million from $14,851 million to $11,823 million due to reduced outlays for the Petroleum Compensation Program, the Petroleum Incentives Program, several other energy-related programs, regional economic development grants, and certain transportation subsidies. The Petroleum Compensation Account recorded a surplus of $136 million in 1985-86 compared to the previous year's deficit of $1,247 million and petroleum incentive payments dropped $235 million from $1,735 million to $1,500 million.

The External Affairs and Aid envelope decreased 6.1% or $160 million in 1985-86 to $2,479 million. The Fiscal Arrangements envelope declined slightly by 0.7% or $44 million to $5,941 million as equalization payments amounted to $5,156 million, $239 million lower than in the previous year.

TABLE 1.3

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
I. Budgetary transactions					
B. EXPENDITURE, Section 6					
Social development—					
Old age security benefits, guaranteed income supplements and spouses' allowances	8,585	9,643	10,406	11,418	12,525
Unemployment insurance benefits	5,446	9,823	9,782	10,052	10,029
Established programs financing—					
Insurance and medical care services	4,283	4,060	5,564	6,330	6,400
Education support	1,730	1,677	2,252	2,492	2,580
Canada Assistance Plan	2,298	2,832	3,288	3,745	3,916
Family allowances	2,020	2,231	2,326	2,418	2,501
Justice and legal	1,357	1,506	1,697	1,863	2,016
Social assistance — Indians and Inuit	1,202	1,664	1,786	1,985	1,953
Direct job creation and training	1,164	1,384	1,799	2,053	1,795
Veterans benefits	1,140	1,283	1,387	1,458	1,535
Housing	943	1,853	1,598	1,657	1,429
Television, film and radio	741	822	913	1,034	1,023
Other	2,883	3,549	3,849	4,065	4,157
	33,792	*42,327*	*46,647*	*50,570*	*51,859*
Economic and regional development	9,801	11,590	12,074	14,851	11,823
Defence	5,989	6,938	7,843	8,762	9,094
Fiscal arrangements	4,750	5,597	5,983	5,985	5,941
Services to Government	3,460	2,960	3,448	3,757	4,392
External affairs and aid	1,814	2,037	2,358	2,639	2,479
Parliament	153	169	180	196	198
Total program expenditure	59,759	71,618	78,533	86,760	85,786
Public debt	15,114	16,903	18,077	22,455	25,441
Total net expenditure	74,873	88,521	96,610	109,215	111,227

II. Non-budgetary Transactions

A. Loans, Investments and Advances

In 1985-86, loans, investments and advances were a net source of $41 million, compared to $709 million in 1984-85, for a net reduction of $668 million. This change includes a $399 million decrease in the allowance for valuation of assets.

Loans, investments and advances to Crown corporations designated as lending institutions increased by $995 million, from a source of $692 million in 1984-85, to a requirement of $303 million in 1985-86, principally as a result of an increase of $855 million over the previous year's requirements in loans to the Canada Deposit Insurance Corporation, to enable the Corporation to meet its commitments to the banking system. There was also a $169 million reduction in net repayments from the Canada Mortgage and Housing Corporation.

B. Specified Purpose Accounts

Specified purpose accounts provided a net source of $5,446 million in 1985-86 compared to a net source of $5,131 million in 1984-85. This increase of $315 million was in part attributable to higher net receipts from the Canada Pension Plan Account (reflecting federal absorption of monies declined by the provinces), the superannuation accounts, and the deposit and trust accounts. The increased source for specified purpose accounts occurred despite a $536 million additional requirement for the provincial tax collection agreements account.

C. Other Transactions

Other transactions provided a net requirement of $1,345 million in 1985-86 compared to a net source of $2,683 million

in 1984-85. This swing of $4,028 million reflects additional requirements for accounts payable and outstanding cheques and warrants.

TABLE I.4

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
II. Non-budgetary transactions[1]					
A. LOANS, INVESTMENTS AND ADVANCES, Section 8					
Crown corporations—					
Lending institutions—					
Canada Deposit Insurance Corporation	– 200	60	140	– 40	– 895
Canada Mortgage and Housing Corporation	– 199	– 30	194	364	195
Export Development Corporation	52	– 40	– 5	39	64
Farm Credit Corporation	– 348	– 394	– 379	172	214
Federal Business Development Bank	125	145	172	157	119
	– 570	*– 259*	*122*	*692*	*– 303*
All other Crown corporations—					
Air Canada	14	16	17	18	32
Atomic Energy of Canada Limited	8	3	37	38	67
Canada Development Investment Corporation		– 308	5	18	
Canadian National Railways		– 41	– 62	2	9
Petro-Canada	– 840	– 1,354	– 660		
Other	– 359	101	130	– 28	107
	– 1,177	*– 1,583*	*– 533*	*48*	*215*
Allowance for valuation of assets	144	1,523	– 60	100	– 100
	– 1,603	***– 319***	***– 471***	***840***	***– 188***
Other loans, investments and advances—					
Provincial and territorial governments	28	– 41	35	67	110
National governments including developing countries	– 276	– 273	– 167	– 172	– 142
International organizations (subscriptions less notes payable)	– 166	– 213	– 335	– 378	– 220
Veterans' Land Act Fund advances less allowance for conditional benefits	29	28	31	32	31
Joint and mixed enterprises	– 6	– 58	– 10	– 111	– 93
Miscellaneous	– 12	– 19	– 116	– 168	143
	– 403	*– 576*	*– 562*	*– 730*	*– 171*
Allowance for valuation of assets	500	393	569	599	400
	97	***– 183***	***7***	***– 131***	***229***
Total loans, investments and advances after allowance for valuation of assets	– 1,506	– 502	– 464	709	41
B. SPECIFIED PURPOSE ACCOUNTS, Section 9					
Liability accounts—					
Canada Pension Plan Account	170	165	152	211	511
Superannuation accounts	3,014	3,483	3,862	4,302	4,680
Government Annuities Account	– 21	– 22	– 26	– 29	– 35
Deposit and trust accounts	919	– 464	266	266	421
Provincial tax collection agreements account	– 56	– 384	277	309	– 227
Other	47	48	62	72	96
Total specified purpose accounts	4,073	2,826	4,593	5,131	5,446
C. OTHER TRANSACTIONS, Sections 10 and 13					
Cash in transit	16	– 736	689	– 6	189
Other liabilities	3,053	2,435	2,382	2,689	– 1,534
Total other transactions	3,069	1,699	3,071	2,683	– 1,345
Net non-budgetary transactions after allowance for valuation of assets	5,636	4,023	7,200	8,523	4,142
Summary—					
Net non-budgetary transactions before allowance for valuation of assets	4,992	2,107	6,691	7,824	3,842
Allowance for valuation of assets	644	1,916	509	699	300
Net non-budgetary transactions after allowance for valuation of assets	5,636	4,023	7,200	8,523	4,142

[1] Source/requirement (–).

III. Foreign Exchange Transactions

Foreign exchange transactions include the operations of the Exchange Fund Account, the objective of which is to assist in maintaining orderly conditions in the exchange markets. Also included in foreign exchange transactions are subscriptions and notes payable to the International Monetary Fund, together with Special Drawing Rights. Total foreign exchange transactions provided a source in Canadian dollars of $5,614 million in 1985-86 compared to $2,423 million in 1984-85.

IV. Unmatured Debt Transactions

Marketable bonds payable in Canadian currency increased in 1985-86 by $11,811 million and Canada savings bonds by $2,285 million; net sales of Treasury bills amounted to $9,650 million. In total, net unmatured debt payable in Canadian currency increased by $23,534 million in 1985-86 compared to an increase of $26,824 million in 1984-85.

V. Cash Balance at End of Year

Financial requirements, including foreign exchange transactions, amounted to $24,648 million. This was largely financed by $23,534 million in unmatured debt transactions. The excess of the increase in financial requirements over unmatured debt resulted in a decrease in the cash balance at March 31, 1986 to $4,744 million, or $1,114 million below the March 31, 1985 level of $5,858 million.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
III. Foreign exchange transactions[1], Section 11					
International reserves held in the Exchange Fund Account	– 185	– 1,613	1,013	– 588	752
International Monetary Fund—Subscriptions	181	64	– 1,279	10	– 685
	– 4	*– 1,549*	*– 266*	*– 578*	*67*
Less: International Monetary Fund—Notes payable	2	44	– 961	– 32	– 637
Special Drawing Rights allocations	70	24	– 18	2	– 182
	72	*68*	*– 979*	*– 30*	*– 819*
Unmatured debt payable in foreign currencies	634	977	– 299	2,971	4,728
Total foreign exchange transactions	558	– 640	414	2,423	5,614
IV. Unmatured debt transactions[1], Section 12					
Marketable bonds	3,000	4,989	7,273	12,379	15,578
Canada savings bonds	9,166	7,663	5,563	3,756	2,285
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	18	17	18	16	240
Treasury bills	– 2,395	9,750	12,575	10,600	9,650
Notes and loans	268	863	1,085	2,987	861
	10,057	*23,282*	*26,514*	*29,738*	*28,614*
Less:					
Government's holdings of unmatured debt—					
Marketable bonds	14	– 110	164	– 122	131
Canada savings bonds held on account of employees	24	6	13	49	– 19
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	18	17	18	16	240
Unmatured debt payable in foreign currencies	634	977	– 299	2,971	4,728
	690	*890*	*– 104*	*2,914*	*5,080*
Total unmatured debt transactions payable in Canadian currency	9,367	22,392	26,618	26,824	23,534
V. Cash balance at end of year, Section 13					
In Canadian currency	6,541	4,193	6,329	5,779	4,566
In foreign currencies	79	386	83	79	178
Total cash balance	6,620	4,579	6,412	5,858	4,744

[1] Source/requirement (–).

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
CANADA PENSION PLAN					
Receipts—					
Employer and employee contributions	3,282	3,446	3,716	3,879	4,495
Investment income	1,850	2,236	2,534	2,889	3,162
Disbursements—					
Pensions	– 2,456	– 3,036	– 3,657	– 4,224	– 4,887
Administration expenses	– 76	– 85	– 89	– 100	– 111
Net	2,600	2,561	2,504	2,444	2,659
Investments—Provincial government securities in Investment Fund	– 2,430	– 2,396	– 2,352	– 2,233	– 2,148
Total (net) Canada Pension Plan	170	165	152	211	511
SUPERANNUATION ACCOUNTS					
Public Service Superannuation Account—					
Receipts—					
Government contribution	321	339	349	373	391
Employee contributions	331	339	362	379	384
Public Service corporations—Employer and employee contributions	128	232	239	246	246
Interest	837	981	1,261	1,616	1,993
Actuarial liability adjustment	951	267			
Other	14	21	21	21	25
Disbursements—					
Annuities	– 466	– 523	– 576	– 647	– 740
Other	– 65	– 45	– 42	– 49	– 65
Change in unamortized portion of actuarial deficiency	– 375	301	481	356	244
Net	*1,676*	*1,912*	*2,095*	*2,295*	*2,478*
Canadian Forces Superannuation Account—					
Receipts—					
Government contribution	159	183	200	212	223
Employee contributions	91	105	113	120	125
Interest	618	755	933	1,125	1,350
Actuarial liability adjustment	454	286	20		
Other	1	2	2	2	2
Disbursements—					
Annuities	– 292	– 315	– 336	– 363	– 394
Other	– 15	– 12	– 10	– 13	– 16
Change in unamortized portion of actuarial deficiency	– 151	20	239	203	152
Net	*865*	*1,024*	*1,161*	*1,286*	*1,442*
Royal Canadian Mounted Police Superannuation Account—					
Receipts—					
Government contribution	52	61	65	67	68
Employee contributions	27	31	34	34	34
Interest	68	103	127	157	196
Actuarial liability adjustment	51	5			
Disbursements—					
Annuities	– 16	– 19	– 21	– 24	– 27
Other	– 3	– 2	– 2	– 2	– 2
Change in unamortized portion of actuarial deficiency	– 21	17	22	19	11
Net	*158*	*196*	*225*	*251*	*280*
Supplementary Retirement Benefits Account—					
Receipts—					
Government contribution	88	81	94	100	103
Employee contributions	83	87	94	100	103
Public Service corporations—Employer and employee contributions	24	43	45	46	47
Other	159	180	185	260	268
Disbursements—					
Annuities	– 26	– 31	– 27	– 25	– 27
Other	– 13	– 9	– 10	– 11	– 14
Net	*315*	*351*	*381*	*470*	*480*
Total (net) superannuation accounts	3,014	3,483	3,862	4,302	4,680

SUMMARY STATEMENT OF TRANSACTIONS—EXTENDED NATIONAL ACCOUNTS PRESENTATION

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework. The Extended National Accounts present, in addition to the traditional National Accounts revenue, expenditure and balance shown here under the heading "National Accounts transactions", the items which account for the difference between the National Accounts budget balance and total financial requirements on the Public Accounts basis.

In 1985-86, National Accounts transactions resulted in a deficit of $28,285 million. Loans and other transactions represented a net requirement of $1,977 million. Foreign exchange transactions decreased requirements by $5,614 million and unmatured debt transactions provided a source of $23,534 million. As previously noted, foreign exchange and unmatured debt transactions are identical to those reported in the Public Accounts presentation.

TABLE 1.7

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
I. National Accounts transactions[1]					
A. Revenue[2]	66,855	66,307	71,286	77,914	84,994
B. Expenditure[3]	- 75,926	- 89,936	- 97,497	- 111,088	- 113,279
Deficit	- 9,071	- 23,629	- 26,211	- 33,174	- 28,285
II. Loans and other transactions					
A. Loans, investments and advances	- 1,445	- 330	- 673	701	- 99
B. Accrual accounts	- 545	- 32	979	1,864	- 2,556
C. Other transactions	1,825	198	706	808	678
Net source or requirement (-)	- 165	- 164	1,012	3,373	- 1,977
Financial requirements (excluding foreign exchange transactions)	- 9,236	- 23,793	- 25,199	- 29,801	- 30,262
III. Foreign exchange transactions[4]	558	- 640	414	2,423	5,614
Total financial requirements[5]	- 8,678	- 24,433	- 24,785	- 27,378	- 24,648
IV. Unmatured debt transactions[4]	9,367	22,392	26,618	26,824	23,534
Change in cash[6]	689	- 2,041	1,833	- 554	- 1,114
V. Cash balance at end of year	6,620	4,579	6,412	5,858	4,744

[1] These "National Accounts transactions" are consistent with those released by Statistics Canada on August 29, 1986.
[2] "Total revenue" plus "Capital consumption allowances" as per Statistics Canada's National Income and Expenditure Accounts.
[3] "Current expenditures" plus "Gross capital formation" as per Statistics Canada's National Income and Expenditure Accounts.
[4] Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.
[5] Cash requirements (-).
[6] Cash decrease (-).

I. National Accounts Transactions

A. Revenue

On a National Accounts basis, total revenue increased $7,080 million or 9.1% in 1985-86. This compares with an increase of $5,932 million or 8.4% on a Public Accounts basis. The differences in growth rates relate to conceptual differences in treatment between the National Accounts and the Public Accounts.

These conceptual differences are mainly as follows:

(*a*) There are differences in the treatment of energy taxes. The petroleum compensation charge is included in revenue in the National Accounts but is excluded from revenue in the Public Accounts. In 1985-86, this item amounted to $690 million or $1,601 million below the 1984-85 level of $2,291 million.

(*b*) Direct taxes on persons in the National Accounts include employer-employee contributions to Government pension funds. These items, which are excluded from Public Accounts budgetary revenue, amounted to $1,899 million in 1985-86, or 7.8% above the 1984-85 level of $1,762 million.

(*c*) Investment income on a National Accounts basis does not include profits from gold sales, which are included in the Public Accounts. However, in addition to the other "return on investments" categories of the Public Accounts, the National Accounts investment income includes interest on superannuation accounts and imputed banking services and is reduced by the amount of deficits of Government business enterprises. Interest on superannuation accounts, interest on loans and advances, imputed banking services and net profits of Government business enterprises amounted to $4,212 million, $2,220 million, $122 million and $1,968 million respectively in 1985-86, compared to $3,767 million, $2,027 million, $116 million and $1,755 million respectively in 1984-85. For these four categories together, the growth was $857 million in 1985-86 or 11.2%.

(*d*) In the National Accounts, corporate tax revenue is recorded on a liability basis rather than on the Public Accounts collection basis. In addition, the National Accounts amount includes the petroleum and gas revenue tax and the incremental oil revenue tax, which are included in the Public Accounts as energy taxes. In 1985-86, corporate liabilities increased $114 million or 1% compared to a decrease of $169 million or 1.8% for collections on a Public Accounts basis.

(*e*) In addition, the National Accounts include capital consumption allowances which are excluded from the Public Accounts. In 1985-86, capital consumption allowances amounted to $1,278 million or 9.4% above the 1984-85 level of $1,168 million.

With respect to the broad categories, direct taxes from persons on a National Accounts basis increased in 1985-86 by $6,309 million or 16.7%. As already indicated, corporate liabilities were up $114 million or 1%. Indirect taxes decreased $109 million or 0.6% reflecting the elimination and phase-out of various energy-related taxes, as stipulated under the Western Energy Accord. Investment income rose $857 million or 11.2%, reflecting higher interest earned on Government-held public funds and higher net remitted profits of Government business enterprises.

B. Expenditure

Federal Government expenditure on a National Accounts basis was $113,279 million in 1985-86, an increase of $2,191 million or 2% over 1984-85. This compares with an increase of $2,012 million or 1.8% on a Public Accounts basis. As with the revenue, these differences reflect conceptual differences which are mainly as follows:

(*a*) In the National Accounts, petroleum compensation payments are recorded on a gross accrual basis, while in the Public Accounts, the petroleum compensation account is recorded on a net basis with revenues credited to expenditures. On a National Accounts basis, petroleum compensation payments were $996 million in 1985-86 as compared to $3,485 million in 1984-85, representing a decrease of $2,489 million. This decrease was $1,106 million above the Public Accounts petroleum compensation account expenditure increase of $1,383 million.

(*b*) The National Accounts substitutes the expenditures of identified funds and agencies for Government transfers to these funds and agencies. Similarly, transfer payments to persons in the National Accounts expenditure include public service pension payments instead of the Government's contributions to the pension funds. These pension benefit payments, which are not included in Public Accounts budgetary expenditure, amounted to $2,061 million or 14% above the 1984-85 level of $1,808 million.

(*c*) Deficits of Government business enterprises are deducted in the National Accounts from revenue, while in the Public Accounts they are included in expenditure.

(*d*) The National Accounts expenditure excludes identified reserves or write-offs such as the provision for valuation which is included in budgetary expenditure.

(*e*) As with revenue, the National Accounts expenditure includes capital consumption allowances which are excluded from Public Accounts expenditure.

Transfer payments to other levels of government increased to $20,775 million or 7.5% in 1985-86 compared with growth rates of 9.4% in 1984-85 and 16% in 1983-84. Payments under the taxation agreements decreased slightly by $44 million, or 0.8% to $5,621 million, while federal contributions to the provinces for hospital insurance, medical care and post-secondary education increased slightly by 0.8% in 1985-86 to $8,663 million. Canada Assistance Plan payments to the provinces rose $244 million, or 6.7%, to $3,875 million in 1985-86 because of continuing high levels of unemployment. Other transfers to the provinces increased significantly mainly due to the payments for official languages education.

Transfer payments to persons increased $1,501 million or 4.9% in 1985-86 compared with rates of increase of 7.5% and 8.6% in 1984-85 and 1983-84 respectively. Old age security benefits grew 9.7% or $1,101 million to $12,405 million in 1985-86. Unemployment insurance benefits increased only $1 million to $10,064 million. Following an increase of 10.4% in 1984-85, Government pensions increased 14% to $2,061 million in 1985-86. The "other transfers to persons" category grew $64 million or 1.3% in 1985-86.

Total current goods and services grew 7.3% to $23,755 million. Defence goods and services expenditures increased $765 million, or 9%, in 1985-86, while non-defence goods and services expenditures increased $859 million, or 6.3%, to $14,500 million. Wages, salaries and supplementary labour income increased $248 million, or 2.4% to $10,698 million, while military pay and allowances increased $177 million, or 6.7%, to $2,806 million in 1985-86. Other current goods and services increased significantly by $1,107 million, or 14%, to $8,973 million in 1985-85, due primarily to military capital expenditures.

Interest on the public debt rose $2,441 million or 10.7% in 1985-86, compared to increases of 25.6% in 1984-85 and 7.4% in 1983-84. The slower growth in 1985-86 reflects a decline in interest rates.

The decrease in gross capital formation of 11.2%, or $278 million, to $2,196 million reflects the declining impact of new capital projects under the Special Recovery Capital Projects Program introduced in the April 1983 Budget. Current transfers to non-residents remained almost unchanged in 1985-86.

Subsidies decreased significantly in 1985-86 by $2,570 million or 32.9% to $5,234 million. This is explained by the drop

in oil subsidies due to the phasing out of the compensation programs. The other subsidies category declined slightly by 1.9% to $4,238 million mainly because of a decline in publisher's subsidies. In addition, capital assistance declined 19.7%, or $679 million, to $2,771 million in 1985-86 as the Petroleum Incentives Program payments were down compared to 1984-85 due to the phasing out of the program as stipulated under the Western Energy Accord.

TABLE 1.8

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
I. National Accounts transactions					
A. REVENUE—					
Direct taxes—					
Persons	30,563	33,213	35,706	37,781	44,090
Corporations	8,926	9,292	10,050	11,392	11,278
Non-residents	1,163	1,116	1,051	1,170	1,192
Total direct taxes	*40,652*	*43,621*	*46,807*	*50,343*	*56,560*
Indirect taxes	19,355	16,863	16,789	18,719	18,610
Other current transfers from persons	15	15	16	19	24
Investment income	5,885	4,779	6,582	7,665	8,522
Capital consumption allowances	948	1,029	1,092	1,168	1,278
Total revenue	66,855	66,307	71,286	77,914	84,994
B. EXPENDITURE—					
Current goods and services—					
Defence	5,669	6,913	7,578	8,490	9,255
Non-defence	11,286	12,286	12,640	13,641	14,500
Total current goods and services	*16,955*	*19,199*	*20,218*	*22,131*	*23,755*
Transfer payments to persons	19,776	25,989	28,233	30,355	31,856
Subsidies	6,535	5,915	5,825	7,804	5,234
Capital assistance	1,042	3,373	3,239	3,450	2,771
Current transfers to non-residents	944	1,072	1,282	1,541	1,540
Interest on the public debt	14,855	16,821	18,072	22,711	25,152
Transfers to provinces	14,217	15,902	18,316	20,120	20,291
Transfers to local governments	326	345	528	502	484
Gross capital formation	1,276	1,320	1,784	2,474	2,196
Total expenditure	75,926	89,936	97,497	111,088	113,279
Deficit	– 9,071	– 23,629	– 26,211	– 33,174	– 28,285

II. Loans and Other Transactions

A. Loans, Investments and Advances

Loans, investments and advances, on an Extended National Accounts basis, were a requirement of $99 million in 1985-86, a reduction of $800 million from the 1984-85 source of $701 million. This reflects principally a $995 million increased requirement for loans, investments and advances to lending institutions, principally the Canada Deposit Insurance Corporation, partly offset by a reduction of $218 million in loans to other levels of government.

B. Accrual Accounts

This category reflects mainly the difference between the modified cash recording on the Public Accounts basis and the accrual recording on the National Accounts basis. The category also records several items such as cash in transit, accounts payable and accrued interest. These items are generally of a capital nature and are not included in the National Accounts revenue and expenditure categories. These accrual accounts were a requirement of $2,556 million in 1985-86 as compared to a source of $1,864 million in 1984-85.

C. Other Transactions

Other transactions provided a source of $678 million in 1985-86 compared to $808 million in 1984-85. This category includes the provincial tax collection agreements account, deposit and trust accounts, and other transactions that are not included in National Accounts revenue and expenditure.

TABLE 1.9

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
II. Loans and other transactions					
A. LOANS, INVESTMENTS AND ADVANCES—					
Lending institutions—					
Canada Deposit Insurance Corporation	- 200	60	140	- 40	- 895
Canada Mortgage and Housing Corporation	- 199	- 30	194	364	195
Export Development Corporation	52	- 40	- 5	39	64
Farm Credit Corporation	- 348	- 394	- 379	172	214
Veterans' Land Act	29	28	31	32	31
Federal Business Development Bank	125	145	172	157	119
Municipal Development and Loan Board	12	12	13	13	14
	- 529	- 219	166	737	- 258
Regional economic development—					
Stabilization and development loans to provinces	9	9	9	10	10
Regional Industrial Expansion	13	102	22	40	32
Electrical loans	- 1	- 4	- 6	- 3	8
	21	107	25	47	50
Transportation and communications—					
Air Canada	14	16	17	18	32
Canadian National Railways		- 41	- 62	2	9
Canadian Broadcasting Corporation					
Other	9	- 7	5	4	50
	23	- 32	- 40	24	91
Loans to other levels of government—					
Other levels of governments—Domestic	- 7	- 84	- 4	30	60
Other governments—International	- 276	- 273	- 167	- 172	- 142
International organizations	- 166	- 213	- 335	- 378	- 220
	- 449	- 570	- 506	- 520	- 302
Miscellaneous—					
Petro-Canada	- 840	- 1,354	- 660		
Other	- 315	- 178	- 167	- 286	20
	- 1,155	- 1,532	- 827	- 286	20
Allowance for valuation of assets	644	1,916	509	699	300
Total loans, investments and advances	- 1,445	- 330	- 673	701	- 99
B. ACCRUAL ACCOUNTS—					
Interest and matured debt	1,848	1,677	1,212	1,166	- 230
Supplementary period accounts	- 3,481	- 890	185	- 405	- 2,074
Corporate income tax	91	- 910	- 512	458	295
Oil export charges	87	47	- 27	- 71	83
Gross capital formation	129	100	- 216	- 17	- 142
Outstanding cheques and warrants	9	29	208	516	- 488
Allowance for valuation of certain liabilities	772	- 85	129	217	
Total accrual accounts	- 545	- 32	979	1,864	- 2,556
C. OTHER TRANSACTIONS—					
Provincial tax collection agreements account	- 56	- 384	277	309	- 227
Other	1,881	582	429	499	905
Total other transactions	1,825	198	706	808	678
Net source or requirement (-)	- 165	- 164	1,012	3,373	- 1,977

PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION

While the Public Accounts and the Extended National Accounts presentations result in the same total financial requirement figures, differences exist in the treatment of transactions in arriving at the budgetary surplus or deficit on a Public Accounts basis and the surplus or deficit on an Extended National Accounts basis. These differences are offset in the non-budgetary and foreign exchange components of total financial requirements.

The reconciliation of transactions according to the two systems of accounts is set out in the tables that follow. The major factors which give rise to the need for a reconciliation are listed below.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits, including the deficit of the Canada Post Corporation, are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis. While the major portion of National Accounts revenue is accounted for on a cash basis, certain items, such as corporate income taxes and the oil export charges, are reported on an accrual basis.

Transactions of employee pension accounts are treated as non-budgetary in the Public Accounts, although the Government's contributions to these accounts and interest payments on the Government's liability to these accounts form part of budgetary expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the Extended National Accounts presentation, and pension payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the National Accounts, while no such provision is made in the Public Accounts presentation.

The Extended National Accounts includes certain Government agencies which are not part of the Public Accounts. The actual financial transactions of those agencies form part of Extended National Accounts revenue and expenditure. Transfers and loans to these agencies are thus not accounted for in the Extended National Accounts presentation.

TABLE 1.10

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
REVENUE
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
Budgetary revenue—Public Accounts	60,001	60,705	64,211	70,891	76,823
Reconciling items—					
Government pension	3,960	4,508	4,965	5,529	6,111
Corporate income tax—Excess of accruals over collections	– 91	910	512	– 458	– 295
Capital consumption allowances	948	1,029	1,092	1,168	1,278
Petroleum compensation charge[1]	3,855	2,743	1,833	2,291	690
Non-tax revenue[2]	– 488	– 588	– 658	– 837	– 705
Deficits of Government business enterprises	– 1,465	– 1,135	– 1,242	– 951	– 975
Miscellaneous[3]	135	– 1,865	573	281	2,067
Total revenue—Extended National Accounts	66,855	66,307	71,286	77,914	84,994

(1) In the Public Accounts, the petroleum compensation charge is netted against petroleum compensation payments and included in budgetary expenditure. Gross revenues and payments are recorded in the National Accounts.
(2) Various items of non-tax revenue, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.
(3) Major items under the miscellaneous caption include adjustments for proceeds from the sale of used capital assets, the air transportation tax, imputed items, and the treatment of revenue in the supplementary accounting period after March 31.

TABLE 1.11

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
EXPENDITURE
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
Budgetary expenditure—Public Accounts	74,873	88,521	96,610	109,215	111,227
Reconciling items—					
Government pension	1,295	1,483	1,637	1,808	2,061
Net expenditure of funds and agencies[1]	797	951	1,094	1,171	1,210
Capital consumption allowances	948	1,029	1,092	1,168	1,278
Petroleum compensation program[2]	3,804	2,746	1,780	2,246	1,132
Non-tax revenue[3]	– 488	– 588	– 658	– 837	– 705
Deficits of Government business enterprises	– 1,465	– 1,135	– 1,242	– 951	– 975
Budgetary transfers to funds and agencies	– 1,832	– 168	– 1,828	– 2,907	– 1,893
Miscellaneous[4]	– 2,006	– 2,903	– 988	175	– 56
Total expenditure—Extended National Accounts	75,926	89,936	97,497	111,088	113,279

(1) In the National Accounts, budgetary appropriations to various funds and agencies are replaced by net actual expenditures of the funds and agencies.
(2) This item represents the difference between the gross payments recorded on the National Accounts basis and net payments recorded on the Public Accounts basis.
(3) Various non-tax revenues, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.
(4) Major items under the miscellaneous caption include adjustments for reserves and write-offs, a provision for the valuation of assets and liabilities, purchase of used capital assets, imputed items, and the treatment of expenditure in the supplementary accounting period after March 31.

TABLE 1.12

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
NON-BUDGETARY
(in millions of dollars)

	Year ended March 31				
	1982	1983	1984	1985	1986
Non-budgetary transactions—Public Accounts	5,636	4,023	7,200	8,523	4,142
Reconciling items—					
Government pension	– 3,255	– 3,894	– 4,171	– 4,415	– 4,345
Corporate income tax—Excess of accruals over collections	91	– 910	– 512	458	295
Miscellaneous[1]	– 2,637	617	– 1,505	– 1,193	– 2,069
Total loans and other transactions—Extended National Accounts	– 165	– 164	1,012	3,373	– 1,977

(1) Major items under the miscellaneous caption include adjustments for a provision for the valuation of assets and liabilities, and the treatment of revenue and expenditure in the supplementary accounting period after March 31.

SECTION 2

1985-86
PUBLIC ACCOUNTS

Audited Financial Statements of the Government of Canada

CONTENTS

	Page
Statement of responsibility and preface	2.2
Statement of transactions	2.5
Statement of revenue and expenditure	2.6
Statement of accumulated deficit	2.7
Statement of assets and liabilities	2.8
Statement of source and disposition of authorities	2.10
Notes to the financial statements of the Government of Canada	2.11
Opinion of the Auditor General on the financial statements of the Government of Canada	2.18

STATEMENT OF RESPONSIBILITY AND PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The financial statements in this section were prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements, and on a basis consistent with that of the preceding year, after giving retroactive effect to the changes in accounting policies described in Note 3. These changes in accounting policies, which were introduced in the February 26, 1986 Budget of the Minister of Finance, are the result of significant research and consultation by the Government. They directly respond to previous reservations of the Auditor General on the financial statements, and are consistent with the recommendations issued to date by the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants.

The fundamental purpose of the financial statements is to provide information to Parliament and thus to the public, to facilitate an understanding and evaluation of:

—the full nature and extent of the financial affairs and resources for which the Government is responsible, distinguishing between those of the Government and those relating to Crown corporations; and

—whether the financial resources were administered by the Government in accordance with the dollar limits established by the appropriate legislative authorities.

The two basic concepts underlying the Government's accounting system are found in the Constitution Acts: first, the concept of the Consolidated Revenue Fund, which emanates from the requirement that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada, in compliance with governing legislation. The financial statements are prepared on a modified cash basis of accounting. Where there are departures from cash accounting, the information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality. Financial information, contained elsewhere in this volume, is consistent with that in the financial statements, unless otherwise indicated.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks, and which are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, are authorized by Parliament, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies and Crown corporations, to meet accounting and reporting requirements.

The Auditor General of Canada provides an independent opinion on the financial statements prepared by the Government. The duties of the Auditor General in that respect are set out in Section 6 of the Auditor General Act, S.C. 1976-77, C.34, which states in part that the Auditor General "shall express his opinion as to whether they (the financial

statements) present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have".

Annually, the financial statements are tabled in Parliament as part of the Public Accounts, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit report.

The financial statements consist of five statements and accompanying notes. The first statement is the Statement of Transactions, which shows how the financial requirements were met, and the effect of the transactions on the Consolidated Revenue Fund. The financial transactions are classified into the following categories:

- The first category, budgetary, consists of all the transactions with outside parties which enter into the calculation of the annual deficit or surplus of the Government, that is, the receipts from tax revenue, non-tax revenue, together with the expenditures authorized by Parliament.
- The second category, non-budgetary, consists of transactions in loans, investments and advances, in liabilities for the administration of certain public money received or collected for special purposes, and in other liabilities. These transactions account for the change in the financial claims and obligations of the Government.
- The third category, foreign exchange, reflects transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar) together with an accounting of the net position of the Government with respect to the International Monetary Fund. Foreign exchange transactions include unmatured debt payable in foreign currencies.
- The fourth category, unmatured debt, represents the extent to which financial requirements have been met through the increase in unmatured debt, that is, the net change in amounts owing for marketable bonds, Canada savings bonds, Treasury bills, and certain notes and loans. Unmatured debt transactions exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Revenue and Expenditure, which gives a more detailed accounting of the budgetary transactions summarized in the Statement of Transactions.

The third statement is the Statement of Accumulated Deficit which shows the changes in the accumulated deficit for the last two years.

The fourth statement is the Statement of Assets and Liabilities. This statement differs in some ways from the conventional balance sheet of the private sector. Fixed assets, having been accounted for as expenditures, are reported at the nominal value of $1, and revenues not yet received, such as uncollected taxes, are not recorded as assets. It should be noted, therefore, that the difference between net recorded assets and total liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government; this difference should not be taken as the Government's net worth.

The fifth statement is the Statement of Source and Disposition of Authorities, which summarizes by ministry, the use of parliamentary appropriations for budgetary expenditure and for loans, investments and advances. Total budgetary expenditure on this statement differs from total expenditure on the Statement of Transactions and the Statement of Revenue and Expenditure. The reasons for the differences are set out in Note 13 to the financial statements.

Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide more detailed information supporting the financial statements.

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 1986

(in millions of dollars)

	1986	1985
BUDGETARY TRANSACTIONS		
Revenue	76,823	70,891
Expenditure	−111,227	−109,215
Deficit	−34,404	−38,324
NON-BUDGETARY TRANSACTIONS		
Loans, investments and advances	41	709
Specified purpose accounts	5,446	5,131
Other transactions	−1,345	2,683
Net source	4,142	8,523
Financial requirements (excluding foreign exchange transactions)	**−30,262**	**−29,801**
FOREIGN EXCHANGE TRANSACTIONS[1]		
Total financial requirements[2]	5,614	2,423
	−24,648	**−27,378**
UNMATURED DEBT TRANSACTIONS[1]		
Change in cash	23,534	26,824
	−1,114	**−554**
CASH BALANCE AT END OF YEAR	**4,744**	**5,858**

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.
[1] Unmatured debt payable in foreign currencies, $4,728 million in 1986 ($2,971 million in 1985), has been included as part of foreign exchange transactions.
[2] Cash requirements (−).

September 15, 1986

MICHAEL H. RAYNER, F.C.A.
Comptroller General of Canada

STANLEY H. HARTT
Deputy Minister of Finance

GEORGINA WYMAN
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure for the Year Ended March 31, 1986

(in millions of dollars)

	1986		1985	
	Gross[1]	Net[1]	Gross[1]	Net[1]
REVENUE, Table 5.1, Section 5—				
TAX REVENUE				
Income tax—				
Personal	33,008	33,008	29,254	29,254
Corporation	9,210	9,210	9,379	9,379
Unemployment insurance contributions	8,712	8,712	7,553	7,553
Non-resident	1,053	1,053	1,021	1,021
	51,983	*51,983*	*47,207*	*47,207*
Excise taxes and duties—				
Sales tax	9,345	9,345	7,592	7,592
Customs import duties	3,971	3,971	3,794	3,794
Energy taxes	4,441	3,348	6,687	4,479
Other	3,134	2,827	2,538	2,312
	20,891	*19,491*	*20,611*	*18,177*
Other tax revenue	126	126	107	107
	73,000	*71,600*	*67,925*	*65,491*
NON-TAX REVENUE				
Return on investments	3,739	3,739	4,252	4,252
Other non-tax revenue	2,796	1,484	2,464	1,148
	6,535	*5,223*	*6,716*	*5,400*
TOTAL REVENUE (Note 15)	**79,535**	**76,823**	**74,641**	**70,891**
EXPENDITURE, Table 6.1, Section 6—				
Social development—				
Old age security benefits, guaranteed income supplements and spouses' allowances	12,525	12,525	11,418	11,418
Unemployment insurance benefits	10,029	10,029	10,052	10,052
Established programs financing—				
Insurance and medical care services	6,400	6,400	6,330	6,330
Education support	2,580	2,580	2,492	2,492
Canada Assistance Plan	3,916	3,916	3,745	3,745
Family allowances	2,501	2,501	2,418	2,418
Justice and legal	2,016	2,016	1,863	1,863
Social assistance—Indians and Inuit	1,953	1,953	1,985	1,985
Direct job creation and training	1,795	1,795	2,053	2,053
Veterans benefits	1,535	1,535	1,458	1,458
Housing	1,429	1,429	1,657	1,657
Television, film and radio	1,023	1,023	1,040	1,034
Other	4,562	4,157	4,466	4,065
	52,264	*51,859*	*50,977*	*50,570*
Economic and regional development	13,630	11,823	17,641	14,851
Defence	9,366	9,094	9,021	8,762
Fiscal arrangements	5,941	5,941	5,985	5,985
Services to Government	4,599	4,392	4,031	3,757
External affairs and aid	2,500	2,479	2,659	2,639
Parliament	198	198	196	196
Total program expenditure	*88,498*	*85,786*	*90,510*	*86,760*
Public debt	25,441	25,441	22,455	22,455
TOTAL EXPENDITURE (Notes 13 and 15)	**113,939**	**111,227**	**112,965**	**109,215**
DEFICIT (Note 3)	**34,404**	**34,404**	**38,324**	**38,324**

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.
[1] The difference between Gross and Net is Revenue from outside parties credited to appropriations.

September 15, 1986

MICHAEL H. RAYNER, F.C.A.
Comptroller General of Canada

STANLEY H. HARTT
Deputy Minister of Finance

GEORGINA WYMAN
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Accumulated Deficit for the Year Ended March 31, 1986

(in millions of dollars)

	1986	1985
Accumulated deficit, beginning of year		
As previously reported	191,448	154,531
Consolidation of certain specified purpose and other accounts and valuation of certain assets (Note 3)	7,644	6,237
Accumulated deficit, beginning of year, as restated	199,092	160,768
Deficit before change in accounting policies (as previously reported for 1985)	33,776	36,917
Net increase in deficit due to consolidation of certain specified purpose and other accounts and valuation of certain assets (Note 3)	628	1,407
Deficit (as restated for 1985)	34,404	38,324
Accumulated deficit at end of year (as restated for 1985) (Note 12)	233,496	199,092

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

September 15, 1986

MICHAEL H. RAYNER, F.C.A.
Comptroller General of Canada

STANLEY H. HARTT
Deputy Minister of Finance

GEORGINA WYMAN
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1986

(in millions of dollars)

	1986	1985	Net increase or decrease (–)
FINANCIAL ASSETS			
LOANS, INVESTMENTS AND ADVANCES, Table 8.1, Section 8—			
Crown corporations (Notes 5 and 6)—			
Lending institutions—			
Canada Deposit Insurance Corporation	935	40	895
Canada Mortgage and Housing Corporation	9,665	9,860	– 195
Export Development Corporation	826	890	– 64
Farm Credit Corporation	4,114	4,328	– 214
Federal Business Development Bank	438	557	– 119
	15,978	*15,675*	*303*
All other Crown corporations—			
Air Canada	525	557	– 32
Atomic Energy of Canada Limited	728	795	– 67
Canada Development Investment Corporation	396	396	
Canadian National Railways	2,845	2,854	– 9
Petro-Canada	4,299	4,299	
Other	1,539	1,646	– 107
	10,332	*10,547*	*– 215*
Less: allowance for valuation	3,700	3,800	– 100
Total Crown corporations	*22,610*	*22,422*	*188*
Other loans, investments and advances—			
Provincial and territorial governments	1,037	1,147	– 110
National governments including developing countries (Note 7)	4,529	4,387	142
International organizations (Note 7)	4,294	3,727	567
Less: notes payable	1,543	1,196	347
	2,751	*2,531*	*220*
Veterans' Land Act Fund advances less allowance for conditional benefits	161	192	– 31
Joint and mixed enterprises	664	571	93
Miscellaneous	623	766	– 143
	9,765	*9,594*	*171*
Less: allowance for valuation	6,000	5,600	400
Total other loans, investments and advances	*3,765*	*3,994*	*– 229*
TOTAL LOANS, INVESTMENTS AND ADVANCES	***26,375***	***26,416***	***– 41***
FOREIGN EXCHANGE ACCOUNTS, Table 11.1, Section 11—			
International reserves held in the Exchange Fund Account, Table 11.2, Section 11 (Note 8)	3,459	4,211	– 752
International Monetary Fund—Subscriptions	4,670	3,985	685
	8,129	*8,196*	*– 67*
Less: International Monetary Fund—Notes payable	3,913	3,276	637
Special Drawing Rights allocations	1,238	1,056	182
	5,151	*4,332*	*819*
TOTAL FOREIGN EXCHANGE ACCOUNTS	***2,978***	***3,864***	***– 886***
CASH IN TRANSIT, Table 13.1, Section 13	***1,693***	***1,882***	***– 189***
CASH, Table 13.2, Section 13	***4,744***	***5,858***	***– 1,114***
FIXED ASSETS (valued at one dollar), Section 13			
NET RECORDED ASSETS	35,790	38,020	– 2,230
ACCUMULATED DEFICIT (Notes 3 and 12)	***233,496***	***199,092***	***34,404***
TOTAL	**269,286**	**237,112**	**32,174**

	1986	1985	Net increase or decrease (–)
LIABILITIES			
SPECIFIED PURPOSE ACCOUNTS, Table 9.1, Section 9—			
Canada Pension Plan Account (Note 10)	31,715	29,056	2,659
Less: provincial government securities held by the Canada Pension Plan Investment Fund	29,497	27,349	2,148
	2,218	*1,707*	*511*
Superannuation accounts (Note 9)	41,789	37,517	4,272
Less: unamortized portion of actuarial deficiencies	119	527	– 408
	41,670	*36,990*	*4,680*
Government Annuities Account	1,060	1,095	– 35
Deposit and trust accounts	1,916	1,495	421
Provincial tax collection agreements account	1,390	1,617	– 227
Other	645	549	96
TOTAL SPECIFIED PURPOSE ACCOUNTS	***48,899***	***43,453***	***5,446***
OTHER LIABILITIES, Table 10.1, Section 10—			
Interest and matured debt	10,576	10,805	– 229
Less: unamortized discount on Treasury bills	1,492	1,387	105
	9,084	*9,418*	*– 334*
Accounts payable	5,434	6,098	– 664
Outstanding cheques and warrants	2,934	3,422	– 488
Allowance for employee vacation and termination benefits	2,050	2,050	
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government—			
Borrowings of agent Crown corporations, Table 8.4, Section 8 (Note 16)	14,623	12,864	1,759
Less: borrowings expected to be repaid by these Crown corporations	14,623	12,810	1,813
		54	*– 54*
Miscellaneous	191	185	6
TOTAL OTHER LIABILITIES	***19,693***	***21,227***	***– 1,534***
UNMATURED DEBT, Tables 12.1 and 12.9, Section 12 (Note 11)—			
Payable in Canadian currency—			
Marketable bonds	81,067	69,256	11,811
Canada savings bonds	44,245	41,960	2,285
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	445	205	240
Treasury bills	61,950	52,300	9,650
Notes and loans		100	– 100
	187,707	*163,821*	*23,886*
Less: Government's holdings of unmatured debt	798	446	352
	186,909	*163,375*	*23,534*
Payable in foreign currencies—			
Marketable bonds	5,890	2,117	3,773
Notes and loans	7,921	6,960	961
	13,811	*9,077*	*4,734*
Less: Government's holdings of unmatured debt	26	20	6
	13,785	*9,057*	*4,728*
TOTAL UNMATURED DEBT	***200,694***	***172,432***	***28,262***
TOTAL (Notes 4, 6 and 17)	**269,286**	**237,112**	**32,174**

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

September 15, 1986

MICHAEL H. RAYNER, F.C.A.
Comptroller General of Canada

STANLEY H. HARTT
Deputy Minister of Finance

GEORGINA WYMAN
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Source and Disposition of Authorities for the Year Ended March 31, 1986

(in millions of dollars)

	Total authorities available for use	Used in the current year	Balances			Used in the previous year
			Lapsed	Overexpended	Available for use in subsequent years	
Agriculture—Budgetary	1,854	1,771	59	– 1	25	1,783
Non-budgetary	**888**	**– 265**			**1,153**	**– 134**
Communications—Budgetary	1,655	1,570	66		19	1,551
Non-budgetary	**93**		(1)		**93**	**– 3**
Consumer and Corporate Affairs—Budgetary	557	517	40			718
Non-budgetary	**500**				**500**	
Economic and Regional Development—Budgetary						6
Employment and Immigration—Budgetary	5,108	4,716	392			4,994
Non-budgetary	**5**	**3**			**2**	**6**
Energy, Mines and Resources—Budgetary	3,541	2,573	928		40	4,575
Non-budgetary	**3,912**	**5**	**7**		**3,900**	**4**
Environment—Budgetary	736	701	35			754
External Affairs—Budgetary	2,282	2,156	114		12	2,180
Non-budgetary	**11,040**	**93**	**34**		**10,913**	**510**
Finance—Budgetary	32,260	32,165	11		84	28,514
Non-budgetary	**5,252**	**1,320**	**14**		**3,918**	**249**
Fisheries and Oceans—Budgetary	649	635	14			721
Non-budgetary	**52**	**7**			**45**	**118**
Governor General—Budgetary	7	6	1			6
Indian Affairs and Northern Development—Budgetary	2,435	2,376	52		7	2,251
Non-budgetary	**68**	**22**	(1)		**46**	**21**
Justice—Budgetary	307	273	34			257
Labour—Budgetary	1,718	1,618	100			2,107
Non-budgetary	**4,786**	**261**	**16**		**4,509**	**283**
National Defence—Budgetary	9,384	9,168	216			8,926
Non-budgetary	**39**	(1)			**39**	**9**
National Health and Welfare—Budgetary	26,402	26,360	42			24,914
Non-budgetary						**20**
National Revenue—Budgetary	1,152	1,116	36			1,072
Parliament—Budgetary	203	201	2			194
Privy Council—Budgetary	88	84	4			174
Public Works—Budgetary	1,564	1,238	122		204	1,353
Non-budgetary	**2**		**2**			
Regional Industrial Expansion—Budgetary	2,934	2,454	382		98	1,666
Non-budgetary	**1,460**	**– 36**			**1,496**	**– 155**
Science and Technology—Budgetary	779	744	35			792
Secretary of State—Budgetary	3,344	3,315	20		9	3,224
Social Development—Budgetary						3
Solicitor General—Budgetary	1,950	1,775	175			1,630
Non-budgetary	(1)	(1)			(1)	(1)
Supply and Services—Budgetary	703	438	16		249	411
Non-budgetary	**39**	**33**			**6**	**– 2**
Transport—Budgetary	3,721	3,379	198		144	3,749
Non-budgetary	**971**	**– 25**	**1**		**995**	**– 10**
Treasury Board—Budgetary	632	279	353			270
Veterans Affairs—Budgetary	1,582	1,536	46			1,459
Non-budgetary	**412**	**– 31**			**443**	**– 34**
TOTAL—BUDGETARY (Notes 13 and 14)	107,547	103,164	3,493	– 1	891	100,254
NON-BUDGETARY	**29,519**	**1,387**	**74**		**28,058**	**882**

The accompanying notes are an integral part of this statement.
Details of source and disposition of authorities can be found in Volume II (Part I).
(1) Less than $500,000.
Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

September 15, 1986

MICHAEL H. RAYNER, F.C.A.
Comptroller General of Canada

STANLEY H. HARTT
Deputy Minister of Finance

GEORGINA WYMAN
Deputy Receiver General for Canada

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

The accounting policies of the Government of Canada are based on concepts embodied in the Constitution Acts, and in the Financial Administration Act and other legislation.

i. *Government of Canada as an accounting entity*

For purposes of maintaining the accounts of Canada and preparing the Public Accounts, the Government of Canada is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations listed in Parts I and II of Schedule C of the Financial Administration Act, and those Crown corporations that are not subject to Divisions I to IV of Part XII of the Financial Administration Act, are excluded from the Government of Canada as an accounting entity; therefore, their financial statements are not consolidated with those of the Government. However, the borrowings of those corporations which are agents of the Crown are recorded as a liability of the Government net of borrowings expected to be repaid directly by these corporations. The financial statements of Crown corporations are presented in Volume III of the Public Accounts.

In addition, certain accounts and funds have financial statements which are not consolidated with those of the Government, but appear separately in Volumes I and II (Part II). These accounts and funds include the Canada Pension Plan Account, superannuation accounts and other specified purpose accounts.

ii. *Classification of financial transactions*

The financial transactions of the Government, as recorded in the accounts of Canada and reported in the Public Accounts, are classified into budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions enter into the calculation of the annual deficit or surplus and are reported, after elimination of transactions internal to the Government, on the Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on the Statement of Assets and Liabilities.

For purposes of reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers and amounts for the previous year are reclassified retroactively to conform to the current year's accounting policies and presentation.

iii. *Budgetary revenue*

Budgetary revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government, and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

On the Statement of Revenue and Expenditure, revenue is reported both gross and net, after elimination of revenue internal to the Government. The difference between the two is revenue from outside parties credited to appropriations.

iv. *Budgetary expenditure*

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. In addition, budgetary expenditure may also include charges related to the provision for valuation of loans, investments and advances, allowance for borrowings of agent Crown corporations, and accounts payable and other allowances related to statutory items and certain annual appropriations. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year and in the supplementary period including accounts payable at year end, and, expenditure internal to the Government.

Expenditure excludes amounts charged to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

On the Statement of Revenue and Expenditure, expenditure is reported both gross and net, after elimination of expenditure internal to the Government. The difference between the two is revenue from outside parties credited to appropriations.

v. *Assets*

Assets are defined as the financial claims acquired by the Government on outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable for tax and non-tax revenue.

vi. *Liabilities*

Liabilities are defined as the financial obligations of the Government to outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, and in accordance with enabling legislation, actuarial liabilities arising from the indexing to the cost of living, of superannuate pensions and annuities, are not reported on the Statement of Assets and Liabilities. In addition, refunds payable for tax revenue are not reported on the Statement of Assets and Liabilities.

vii. *Fixed assets*

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

viii. *Valuation of assets and liabilities*

ASSETS

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. In the case of loans to sovereign states, the recorded value is the estimated realizable value unless a sovereign state has formally repudiated its debts. In addition, the allowance for valuation reflects reductions from the recorded value of loans (and subscriptions to international organizations that make similar loans) with significant concessionary terms.

The Government's gold reserves are included in the International reserves held in the Exchange Fund Account and are recorded and valued at 35 Special Drawing Rights per fine ounce.

LIABILITIES

Liabilities are recorded in the amounts ultimately payable and liabilities for the superannuation accounts, with the exception of indexing, and the Government Annuities Account, are valued on an actuarial basis.

ix. *Translation of foreign currency transactions*

Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

2. Authority for Transactions

Taxes can be raised and moneys can be borrowed only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending or for loans, investments and advances must be authorized by Parliament.

i. *Authority for spending on operations*

Most Government spending is under authorities that do not impose an annual limit on the amount that may be spent. Spending is authorized by reference to statutory formulae or criteria and the authorities usually continue from year to year until changed or rescinded by an act of Parliament. Other spending is under authorities that establish a dollar limit on the amount that may be spent. Usually, the balances of such authorities unspent at the end of a year lapse. Some authorities continue from year to year and some authorize the spending, within a program, of defined categories of revenue generated by the program.

ii. *Authority for loans, investments and advances*

These authorities limit the amount of loans, investments or advances that may be made. Unused authority may lapse at the end of a year or may continue from year to year. Non-lapsing authorities often limit only the total of loans that may be outstanding at any one time; thus principal repaid may be reloaned.

iii. *Borrowing authority*

The Government can borrow only as authorized by acts of Parliament. Borrowing authority acts provide authority for the net amount of new security issues less redemptions during a fiscal year. The authorities lapse at the end of the year except for amounts specifically carried forward to the next fiscal year. Parliament has also provided a continuing authority to the Government under Section 39 of the Financial Administration Act to borrow, for periods not exceeding six months, such amounts as are deemed necessary to meet lawfully authorized disbursements.

Crown corporations (corporations wholly owned by the Crown) that are agents of Her Majesty also may borrow only as authorized by acts of Parliament. Such acts usually place a ceiling on the amount of borrowing that can be outstanding at any one time. Non-agent Crown corporations can borrow without specific parliamentary authority. Non-agent borrowings are sometimes guaranteed by the Government with the authority of Parliament.

3. Changes in Accounting Policies

In 1986, changes have been made in the accounting policies for valuation of assets and the accounting entity. Loans with significant concessionary terms are now fully allowed for and certain specified purpose and other accounts are now consolidated in the accounting entity.

These changes have been authorized by the President of the Treasury Board and the Minister of Finance under Section 54(2)(b) of the Financial Administration Act. Such changes are applied retroactively, with restatement of the previous year's deficit and accumulated deficit, for consistency.

The effect of the changes made in 1986, on the accumulated deficit at the beginning of the year and on the deficit for the year, is as follows:

i. *Effect of changes on the accumulated deficit at the beginning of the year*

	(in millions of dollars)	
	1986	1985
Consolidation of specified purpose and other accounts[1]:		
Unemployment Insurance Account	5,521	4,543
Western Grain Stabilization Account	– 971	– 933
Crop Reinsurance Fund	– 72	– 150
Exchange Fund Account	– 34	– 224
	4,444	3,236
Provision for valuation of loans to developing countries	3,200	3,001
Increase in accumulated deficit at the beginning of the year due to changes in accounting policies	7,644	6,237

[1] Details can be found in Sections 7 and 11 of this volume.

ii. *Effect of changes on the deficit*

	(in millions of dollars)	
	1986	1985
Net increase in deficit due to transactions of consolidated specified purpose and other accounts	435	1,208
Net increase in deficit due to provision for valuation of loans to developing countries	193	199
Net increase in deficit due to changes in accounting policies	628	1,407

4. Contingent Liabilities of the Government of Canada

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. The contingent liabilities of the Government consist of explicit guarantees and potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items.

The contingent liabilities of the Government as at March 31, 1986 amounted to $8,876 million and are summarized in the following table:

	(in millions of dollars)	
	1986[1]	1985
i) Explicit guarantees by the Government		
Borrowings by other than Crown corporations	3,347	2,866
Insurance programs of the Government	1,456	1,468
Other explicit guarantees	223	150
ii) Pending and threatened litigation[2]	3,850	3,724
	8,876	8,208

[1] Details can be found in Section 13 of this volume.
[2] Includes $2.9 billion ($2.9 billion in 1985) related to the administration of native statutory and treaty obligations by the Department of Indian Affairs and Northern Development. This amount represents plaintiffs' claims in 50 (42 in 1985) litigation cases. There are another 75 (64 in 1985) cases and settlements of Native Land claims currently under negotiation, for which amounts are not stated in the claims, and it is not possible to determine the amounts that may be ultimately payable.

5. Consolidation of Crown Corporations

In accordance with the accounting policy stated in Note 1(i), the assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations named in Schedule C of the Financial Administration Act (FAA), and of Crown corporations not subject to Divisions I to IV of FAA Part XII, are not consolidated in the Government's financial statements. As a consequence, only the financial transactions between the Government and Crown corporations, are recorded in the accounts of Canada.

The following table summarizes total Government assets, liabilities, revenues and expenditures on the existing unconsolidated basis, and provides a comparison with what these totals would be if the separate financial statements of all Crown corporations were fully consolidated with the financial statements of the Government. The consolidated totals include assets, liabilities, revenues and expenditures of Crown corporations resulting from transactions with parties other than the Government. The effects of all transactions between the corporations and the Government and between the corporations themselves have been eliminated from the totals on consolidation.

The consolidated information has been prepared using the Government's modified cash basis of accounting, under which non-financial assets such as land, buildings and equipment are included in expenditure when acquired rather than reported as assets. Accordingly, non-financial corporate assets of $25,572 million ($26,714 million in 1985) have been included in the consolidated accumulated deficit rather than shown as assets.

For corporations with financial year ends other than March 31, unaudited information is included in the table.

	(in millions of dollars)			
	1986		1985	
	Government as reported	Consolidated with Crown corporations[1]	Government as reported	Consolidated with Crown corporations[1]
Financial assets				
Held by ministries	35,790	11,550	38,020	15,631
Held by Crown corporations		33,076		29,714
Total financial assets	35,790	44,626	38,020	45,345
Liabilities				
Unmatured debt				
Of ministries	200,694	185,968	172,432	155,550
Of Crown corporations		19,337		16,564
Bank of Canada notes in circulation and amounts due to depositors		17,979		16,946
Other amounts owing				
By ministries	68,592	66,387	64,680	63,138
By Crown corporations		11,440		14,524
Total liabilities	269,286	301,111	237,112	266,722
Accumulated deficit	233,496	256,485	199,092	221,377
Revenues	79,535	100,271	74,641	94,724
Expenditures	113,939	135,379	112,965	134,151
Deficit for the year	34,404	35,108	38,324	39,427
Accumulated deficit, beginning of year	199,092	221,377	160,768	181,950
Accumulated deficit, end of year	233,496	256,485	199,092	221,377
Contingent liabilities	8,876	9,835	8,208	8,693

[1] Details can be found in Section 8 of this volume.

6. Insurance Programs

Certain Crown corporations, all of which are agents of Her Majesty, operate insurance programs. In the event that such corporations do not have sufficient funds to meet their obligations, the Government will provide the required financing through appropriations, either budgetary or non-budgetary. The Government is of the opinion that no allowance need be established in the accounts of Canada for these insurance programs.

In the case of the Canada Deposit Insurance Corporation, as described in Note 16 (ii), the Government has provided the required financing through non-budgetary appropriations.

In the case of the Mortgage Insurance Fund (MIF), the Canada Mortgage and Housing Corporation estimates that the deficit calculated on an actuarial basis as at March 31, 1986, was $472 million after forgiveness of current and prior year advances from the Government of $556 million. While the MIF is designed to be self-sufficient over the long run, it has experienced cash deficiencies. Since August 1984, the Government has provided interest-free advances to the MIF, through budgetary appropriations.

The following table summarizes information regarding such insurance programs. The information has not been audited because the corporations have financial year ends other than March 31, 1986.

	(in millions of dollars)			
Programs	Insurance in force	Net claims*	5 year average of net claims	Amount of fund or provision (–deficit)
Canada Deposit Insurance Corporation				
Current year	183,719	854	229	– 1,259
Previous year	173,605	268	54	– 872
Canada Mortgage and Housing Corporation				
Mortgage insurance fund				
Current year	38,413	170	77	– 472
Previous year	36,300	236	47	– 640
Home improvement loan insurance fund				
Current year	1	(1)	(1)	1
Previous year	2	(1)	(1)	8
Rental guarantee fund				
Current year				11
Previous year				27
Export Development Corporation				
Export insurance contracts entered into on its own behalf				
Current year	2,519	3	6	32
Previous year	2,309	4	7	24

Financial statements of these corporations are reproduced in Volume III of the Public Accounts.

* Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

(1) Less than $500,000.

7. International Development Assistance—Loans and Subscriptions

i. *Loans to developing countries*

Included in loans to National governments of $4,529 million ($4,387 million in 1985) are loans to developing countries of $3,258 million ($3,080 million in 1985). These loans are part of Canada's international development assistance program and are either interest-free or bear interest at rates that were more favourable than those prevailing in Canada at the time the assistance was provided. The balances outstanding at March 31, grouped by term, are:

Term	Grace period before repayment commences	Interest rate	(in millions of dollars) 1986	1985
17 years	7 years	*	1	1
20 years	5 years	5%	34	35
25 years	5 years	6%	1	1
30 years	7 years	3%	185	189
35 years	5 years	*	3	3
40 years	10 years	*	1	1
50 years	10 years	*	2,979	2,805
53 years(1)	13 years	*	46	41
55 years(1)	15 years	*	8	4
			3,258	3,080

* Interest-free.

(1) Rescheduled loans.

These loans, by their terms, confer financial benefits on the recipients and have been fully provided for in the Allowance for valuation. Details can be found in Section 8 of this volume.

ii. *Subscriptions and loans to international organizations*

Included in Loans, investments and advances—International organizations of $4,294 million ($3,727 million in 1985) are subscriptions to the capital of the International Development Association and loans to other international financial institutions of $3,592 million ($3,086 million in 1985) which are also part of Canada's development assistance program. These institutions make loans to developing countries on terms similar to those described in sub-section i. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or on withdrawal therefrom. Details can be found in Section 8 of this volume.

Loans, investments and advances—International organizations are presented net after deduction of notes payable of $1,543 million ($1,196 million in 1985), including $1,460 million ($1,129 million in 1985) of notes payable to the aforementioned Association and institutions. The notes are non-interest bearing, are non-negotiable, but are payable on demand, although they are normally encashed over periods of up to seven years, according to the financial requirements of the institutions.

Included in the Allowance for valuation is an amount of $2,132 million ($1,957 million in 1985) equal to the net position of the Government vis-à-vis these institutions.

8. Gold

Included in International reserves held in the Exchange Fund Account of $3,459 million ($4,211 million in 1985) are Canada's gold holdings of 20.106 million fine ounces with a

recorded value of $1,118 million (20.137 million fine ounces with a recorded value of $953 million in 1985).

Gold is valued at the Canadian dollar equivalent of 35 Special Drawing Rights (SDRs) per fine ounce, which approximates its cost in foreign currency terms. At March 31, 1986, the Canadian dollar equivalent of 35 SDRs was $55.61 per fine ounce ($47.31 per fine ounce in 1985). The SDR is a unit of account used by the International Monetary Fund and is valued in terms of a "basket" of five major currencies.

Alternative bases of valuation could be used to value gold. On a market value basis ($480.16 per fine ounce in 1986, $448.97 in 1985), the recorded value would have been $9,654 million ($9,041 million in 1985). On the basis of estimated average cost in Canadian dollars at historical rates of exchange ($36.91 per fine ounce in both 1986 and 1985), the recorded value would have been $742 million ($743 million in 1985). Further details can be found in the financial statements of the Exchange Fund Account, included in Section 11 of this volume.

9. Superannuation Accounts

The Government provides pensions for its employees, principally members of the Public Service, the Canadian Forces, and the Royal Canadian Mounted Police (RCMP). Basic pensions are provided for these employees under authority of the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the RCMP Superannuation Act, respectively. The basic pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act.

The Public Service Superannuation Act also covers the employees of certain Crown corporations. Employees of these participating Crown corporations make contributions on the same basis as Government employees, and the corporations contribute an equal amount.

The superannuation accounts shown on the Statement of Assets and Liabilities include liabilities for basic pensions and for indexing. Liabilities for basic pensions are determined on an actuarial basis and liabilities for indexing are not. The Government has estimated that if the liabilities for all superannuation accounts were determined on an actuarial basis, the reported liabilities and accumulated deficit would increase by $4.5 billion as at March 31, 1986 ($4.7 billion as at March 31, 1985).

This estimate incorporates, initially, the effects of current high rates of interest on the notional investments of the Accounts and other current economic conditions. These economic assumptions are blended gradually into long term actuarial assumptions which, from 1994, are assumed to be an interest rate on new investments of 6%, wage increases of 5% and an inflation rate of 3.5%.

10. Canada Pension Plan

Under existing legislation, benefits and costs incurred in the administration of the Canada Pension Plan are financed from contributions from employees, employers and self-employed persons, and from interest from the investment of contributions not immediately needed for benefits and costs. Although the Canada Pension Plan was established under federal legislation, its administration is under the joint control of the Government and the provinces. Any province or group of provinces having ⅓ of the population of Canada can veto any amendment to the Canada Pension Plan that affects the level of contributions or benefits. The Government's authority to pay benefits under the Plan is limited to the balance in the Canada Pension Plan Account which was $31,715 million at March 31, 1986. Therefore, in accordance with the accounting policies of the Government, the revenues and expenditures of the Plan have not been reported with those of the Government.

In 1986, revenues of the Canada Pension Plan Account were $7.6 billion ($6.8 billion in 1985) and expenditures were $5 billion ($4.3 billion in 1985). The balance of the Canada Pension Plan Account is $31.7 billion at March 31, 1986 ($29.1 billion at March 31, 1985). Funds in excess of estimated current operating requirements ($29.9 billion at March 31, 1986; $27.6 billion at March 31, 1985) are available for investments in securities of the provinces and of the Government, on the basis of contributions from the jurisdiction to total contributions to the Account.

Contributions to the Canada Pension Plan Account are not established on a basis that provides for the full actuarial costs of benefits. If the Plan were financed on an actuarial basis, the Chief Actuary of the Department of Insurance estimates that the contribution rate would have to be increased from 3.6% to 7.9% and that an additional amount of $231 billion would have been required at December 31, 1985, to pay future benefits of all contributors and pensioners in the Plan at that time. The actuarial assumptions used in making this estimate include an interest rate of 6.5%, an inflation rate of 3.5% and an annual increase in average earnings of 5%.

During the year, agreement was struck on new financing arrangements for the Canada Pension Plan, and federal legislation was passed in June, 1986. A long term funding objective of approximately two years of benefits has been set. This objective will be achieved by establishing a 25 year schedule of contribution rates. The first 5 years require an annual .2 percentage points shared increase to the current combined employer-employee contribution rate of 3.6% of contributory earnings. Contribution rates for the 20 subsequent years involve shared increases of .15 percentage points and are subject to quinquennial federal-provincial reviews. Contribution increases will begin in 1987, subject to provincial ratification. The financial statements of the Account are reproduced in Section 9 of this volume.

11. Maturity of Government Debt

The following table presents total unmatured debt arranged in order of maturity:

	(in millions of dollars)				
	Marketable bonds[1]	Canada savings bonds[1]	Treasury bills	Notes and loans	Total
1987	4,863	2,310	61,950	2,519	71,642
1988	8,721	1,299		1,331	11,351
1989	3,328	7,242		882	11,452
1990	7,322	6,123		1,156	14,601
1991	6,055	6,563		143	12,761
1992/96	27,349	20,707		1,615	49,671
1997/2001	5,343			275	5,618
2002/06	17,776				17,776
2007/10	6,200				6,200
	86,957	44,244	61,950	7,921	201,072
Less: Government's own holdings	198	180			378
	86,759	44,064	61,950	7,921	200,694

Details can be found in Section 12 of this volume.

[1] It should be noted that all Canada savings bonds are redeemable on demand regardless of maturity date and that $2,425 million of marketable bonds reported as maturing in 1987 and 1988 are exchangeable at the option of the holder for bonds maturing in 1992/94.

12. Accumulated Deficit

In accordance with its stated accounting policies, revenues and expenditures of certain specified purpose accounts are included in the revenue and expenditure of the Government. However, enabling legislation requires that such revenues be earmarked and that related payments be charged against such revenue. Any deficiency of payments over revenue must, in accordance with enabling legislation, be met through future revenue of these specified purpose accounts. The table below presents the balances of these accounts as at March 31, 1986 included in the accumulated deficit as follows:

	(in millions of dollars)	
	1986	1985
Accumulated deficit excluding consolidated specified purpose accounts	232,698	197,945
Unemployment Insurance Account	4,335	5,077
Canadian Ownership Account	- 3,560	- 3,331
Western Grain Stabilization Account	- 607	- 971
Crop Reinsurance Fund	- 120	- 170
Accrued expenditure of the Crop Reinsurance Fund	287	98
Accrued expenditure of the Unemployment Insurance Account	463	444
	798	1,147
Accumulated deficit as per Statement of Assets and Liabilities	233,496	199,092

13. Statement of Source and Disposition of Authorities

Total net expenditure by envelope of $111,227 million ($109,215 million in 1985) reported on the Statement of Revenue and Expenditure differs from the total use of budgetary appropriations of $103,164 million ($100,254 million in 1985) reported on the Statement of Source and Disposition of Authorities. The difference represents transactions of certain specified purpose accounts, the provision for valuation which is not applied to each appropriation and budgetary transactions internal to the Government as follows:

	(in millions of dollars)	
	1986	1985
Total net expenditure by envelope	111,227	109,215
Add: transactions internal to the Government—		
Contribution to the Unemployment Insurance Account	2,989	3,012
Internal revenue eliminated	116	210
Contribution to the Western Grain Stabilization Account	85	117
Interest credited to the Western Grain Stabilization Account	48	93
Interest credited to the Unemployment Insurance Account	3	
	3,241	3,432
Less:		
Unemployment insurance benefits	9,834	9,890
Administration expenses of the Unemployment Insurance Account	904	911
Western Grain Stabilization Account payments	526	223
Oil Export Charges Revenue Sharing Account payments	142	269
Crop Reinsurance Fund payments	98	
Provision for valuation	- 200	1,100
	11,304	12,393
Used in the current and previous years per Statement of Source and Disposition of Authorities (budgetary)	103,164	100,254

14. Presentation of Expenditure by Standard Object

Total net expenditure per the Statement of Source and Disposition of Authorities of $103,164 million ($100,254 million in 1985) is reported by standard object in the following table:

		(in millions of dollars)	
		1986	1985
(1)	Personnel	13,330	12,908
(2)	Transportation and communications	1,580	1,519
(3)	Information	316	359
(4)	Professional and special services	2,766	2,700
(5)	Rentals	882	846
(6)	Purchased repair and maintenance	1,141	1,101
(7)	Utilities, materials and supplies	2,244	2,245
(8)	Construction and acquisition of land, buildings and works	1,587	1,639
(9)	Construction and/or acquisition of machinery and equipment	2,885	3,318
(10)	Transfer payments	47,115	49,030
(11)	Public debt charges	25,505	22,551
(12)	All other expenditure	9,837	9,010
(1)-(12)	Total gross expenditure	109,188	107,226
(13)	*Less:* revenue credited to the votes	6,024	6,972
	Total net expenditure	103,164	100,254

15. Child Tax Credit

Entitlements to the child tax credit are claimed on personal income tax returns. Claims are settled either by reducing the tax liability for the year or, if no liability exists, by issuing a "refund" cheque. In either case, personal income tax revenues are reduced, even where no tax had been paid. Had these tax reductions and direct payments been reported as expenditures, gross total expenditure and revenue would have increased respectively by $1,499 million ($1,609 million in 1985).

16. Borrowings of Agent Crown Corporations

Included in Borrowings of agent Crown corporations of $14.6 billion ($12.9 billion in 1985) are the borrowings of the Canadian Wheat Board (CWB) of $4.1 billion ($4 billion in 1985) and the borrowings of the Canada Deposit Insurance Corporation (CDIC) of $1 billion ($1 billion in 1985).

i. *Canadian Wheat Board (CWB)*

The borrowings of the CWB have been incurred to finance credit grain sales to various countries. Terms of the credit grain sales call for payment in full within 36 months or less from time of shipment. However, certain countries are experiencing difficulties in servicing their international financial obligations, of which approximately $3 billion including accrued interest, are owing to CWB. Of this amount, approximately $2.2 billion was in arrears as at March 31, 1986.

It should be noted that, for such loans to sovereign borrowers, payment delays are not necessarily indicative of a future loss requiring an allowance. Sovereign entities and their international financial obligations do not have commercial mortality and the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. The Government and CWB are presently in the process of negotiating the rescheduling of those sovereign obligations that are in arrears, together with accrued interest thereon. The Government is of the opinion that these negotiations will result in no significant loss on CWB's related assets.

Therefore, the Government, as guarantor of CWB's borrowings to finance credit grain sales, has made no valuation allowance in the accounts of Canada.

ii. *Canada Deposit Insurance Corporation (CDIC)*

The borrowings of CDIC have been incurred to finance a deficit, at March 31, 1986, of $1,259 million as a result of a provision for actual and expected losses due to insolvent member institutions. CDIC provides depositors with insurance of up to $60,000 per depositor per member institution on Canadian deposits with a term not exceeding 5 years, for which the member institutions pay insurance premiums.

In accordance with the CDIC Act, CDIC is authorized to borrow up to $1.5 billion from the Government against which it had borrowed $935 million as at March 31, 1986. These borrowings bear interest at current rates to Crown corporations and are fully repayable to the Government. During 1986, the Government amended the CDIC Act to increase premiums for one year and is continuing to explore alternatives to allow CDIC, in the long run, to repay its borrowings and eliminate its deficit without Government support. The Government is of the opinion that no allowance need be established in the accounts of Canada.

17. Commitments under Capital Lease Arrangements

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. The Government has entered into capital leases with outside parties for buildings and equipment.

In accordance with the accounting policies of the Government, lease payments under capital leases are charged to budgetary expenditure in the year of payment. Such payments are authorized annually by Parliament. The Government's total remaining commitments under capital lease arrangements, in excess of $100 thousand each ($1 million each in 1985), entered into as at March 31, 1986, amounted to $1,613 million ($1,635 million in 1985). Included in this amount is $1,147 million ($1,175 million in 1985) in imputed interest and $4 million ($5 million in 1985) in executory costs. The resulting net commitments of $462 million ($455 million in 1985) represent the value of the capital assets leased and the principal amount of the liability therefore, which, in accordance with the significant accounting policies of the Government, is not reflected as an asset and liability on the Government's Statement of Assets and Liabilities.

	(in millions of dollars)	
	1986	1985[1]
Scheduled minimum lease payments to be made in:		
1987	59	55
1988	59	55
1989	59	55
1990	58	55
1991	69	55
1992/96	251	267
1997/2001	251	248
2002/06	251	248
2007/11	261	247
2012/16	192	229
2017/21	103	121
Total commitments under capital lease arrangements (minimum lease payments)	1,613	1,635
Less: imputed interest	1,147	1,175
executory costs	4	5
Net commitments under capital lease arrangements	462	455

Details can be found in Section 13 of this volume.

[1] Figures for 1985 are for one year increments from 1986 to 1990 and for increments of 5 years for 1991 to 2020.

OPINION OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

I have examined the statement of assets and liabilities of the Government of Canada as at March 31, 1986 and the statements of revenue and expenditure, transactions, accumulated deficit and source and disposition of authorities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

In my opinion, these financial statements present information in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements applied, after giving retroactive effect to the changes in accounting policies described in Note 3, on a basis consistent with that of the preceding year. However, in my opinion, because of the stated accounting policies that I consider inappropriate as outlined in Reservations 1, 2 and 3, the accompanying financial statements do not present fairly the financial position of the Government as at March 31, 1986 and the results of its operations and its financial requirements for the year then ended.

Reservation 1: Failure to Provide for Crown Corporation Borrowings

The Government's accounting policy stated in Note 1 (i) requires that borrowings of agent Crown corporations be recorded as a liability of the Government, net of borrowings expected to be repaid directly by those corporations. The purpose of this policy is to recognize an allowance for corporate borrowings expected to be repaid by the Government. As described in Note 16 (i) the Canadian Wheat Board, an agent Crown corporation, has incurred $4.1 billion in borrowings to finance credit grain sales. Of this amount, $3.0 billion relates to receivables from countries experiencing difficulties in servicing their debts, including $900 million of accrued and unpaid interest on receivables arising from sales in the period 1978-1983. The Government has not provided for any portion of the Board's borrowings because, in accordance with the accounting policy stated in Note 1 (viii), amounts receivable from sovereign states are not reduced in value unless the states formally repudiate their debts. In my view, sound accounting practice would require that the allowance for borrowings of agent Crown corporations be increased by at least the portion of the Board's borrowings used to finance accrued interest. If this had been done, reported liabilities and accumulated deficit would be increased by at least $900 million, and the deficit for the year would be increased by at least $200 million.

Reservation 2: Failure to Consolidate Crown Corporations

The assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations are excluded from the Financial Statements of the Government of Canada as described in Note 1 (i). As a result, I believe that the accompanying financial statements do not provide a comprehensive and complete summary of the full nature and

extent of the financial affairs and resources for which the Government is responsible. For example, the significant losses incurred by the Canada Deposit Insurance Corporation and Petro-Canada are not included in the Government's reported results of operations.

One method of broadening the Government's reporting entity to include all Crown corporations is illustrated in Note 5. Under this approach, which uses the Government's modified cash basis of accounting, physical assets and revenue accruals of Crown corporations are eliminated from the table. Such amounts are not required to be recorded and reported by the Government under the accounting policies described in Note 1. The Government and the Canadian Institute of Chartered Accountants are conducting studies to determine the extent to which and how the separate financial statements of Crown corporations should be consolidated with those of the Government, and the alternative presentation that would be appropriate for any not consolidated. Until these studies are complete, I am unable to determine the effect of this matter on the Government's financial statements.

Reservation 3: Unrecorded Liabilities

In accordance with the accounting policy stated in Note 1 (vi), financial obligations in respect of indexing employee pensions are not fully recorded in the accompanying financial statements. I believe that additional financial obligations for indexing should be recorded in the financial statements to provide a more complete presentation of liabilities. As disclosed in Note 9, if the full amount of such obligations had been recorded, reported liabilities and accumulated deficit would be increased by approximately $4.5 billion ($4.7 billion in 1985 using the same methods and assumptions) and the deficit for the year would be decreased by $200 million.

Further, as disclosed in Note 6, the Government has not provided for the deficit in the Mortgage Insurance Fund. If provision had been made for this deficit, reported liabilities and accumulated deficit would be increased by $472 million ($640 million in 1985) and the deficit for the year would be decreased by $168 million (increased by $414 million in 1985).

Additional information and comments on the financial statements and this opinion are included in my observations in Section 3 of this volume.

Ottawa, Canada
September 15, 1986

KENNETH M. DYE, F.C.A.
Auditor General of Canada

SECTION 3

1985-86
PUBLIC ACCOUNTS

Observations by the Auditor General on the Financial Statements of the Government of Canada

CONTENTS

	Page
Introduction	3.2
Reservation 1: Failure to provide for Crown corporation borrowings	3.2
Reservation 2: Failure to consolidate Crown corporations	3.4
Reservation 3: Unrecorded liabilities	3.5
Reporting of summary financial information	3.6

Observations by the Auditor General on the Financial Statements of the Government of Canada

Introduction

I have examined the financial statements of the Government of Canada for the year ended March 31, 1986 which, together with my Opinion, are included in Section 2 of this volume. These financial statements are the Statement of Assets and Liabilities, the Statement of Revenue and Expenditure, the Statement of Transactions, the Statement of Accumulated Deficit, and the Statement of Source and Disposition of Authorities.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Autitor General Act. This section provides that:

> "The Auditor General shall examine the several financial statements required by section 55 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the President of the Treasury Board or the Minister of Finance may present for audit and shall express his opinion as to whether they present *fairly* information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have." (italics added)

The word *fairly* is used to express the auditor's judgment as to the appropriateness of the selection and application of accounting principles to the particular circumstances of an enterprise. Because of the significant and pervasive effect on the financial statements of the matters reported in my Reservations, I have concluded that:

> "... the accompanying financial statements do not present *fairly* the financial position of the Government as at March 31, 1986 and the results of its operations and its financial requirements for the year then ended." (italics added)

My Opinion includes three Reservations concerning the appropriateness of the Government's stated accounting policies. The first Reservation is new and concerns a failure by the Government to provide for Crown corporation borrowings. The second and third Reservations address those issues reported last year that have not been resolved by the accounting policy changes discussed below.

The accounting policy changes described in Note 3 were introduced in the February 1986 Budget of the Minister of Finance and represent a significant improvement in the Government's financial reporting practices. The changes have resulted in special assistance loans to developing countries being provided for in full and consolidation with the Government's financial statements of the Unemployment Insurance Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund and the Exchange Fund Account. The provision for special assistance loans has allowed me to delete last year's Reservation entitled "Assets Reported at Amounts in Excess of Their Value" (Reservation 2 in 1985). The consolidation of the separate accounts and funds has eliminated the need for that part of last year's Reservation on fragmented reporting entitled "Excluded departmental activities" (Reservation 1(i) in 1985).

The Observations that follow provide additional explanatory information on the three Reservations in my 1986 Opinion, and comment on the reporting of summary financial information by the Government.

Reservation 1: Failure to Provide for Crown Corporation Borrowings

The Government's accounting policy stated in Note 1(i) requires that the borrowings of agent Crown corporations be recorded as a liability of the Government, net of borrowings expected to be repaid directly by those corporations. The policy requires an evaluation by the Government of the ability of its agent corporations to discharge their borrowings and, where it appears that corporate assets will be insufficient for that purpose, for the Government to

provide an allowance in the amount of the deficiency. The allowance is reported by the Government as a liability, with any increase during the year included in the deficit.

At March 31, 1986, no allowance has been provided by the Government in respect of borrowings by the Canadian Wheat Board (CWB), even though the Board is having difficulty recovering certain accounts receivable that the borrowings have financed. The Government has not provided for any portion of CWB's borrowings because, in accordance with the accounting policy stated in Note 1 (viii), amounts receivable from sovereign states are not reduced in value unless the states formally repudiate their debts. I believe that an allowance should have been provided by the Government of at least $900 million, and that failure to do so has resulted in a significant understatement of the Government's reported liabilities, accumulated deficit and the deficit for the year.

CWB buys grain from Canadian farmers, and sells it on the world market. Under the Canadian Wheat Board Act, any profit on operations is distributed to the farmers, with any loss being absorbed by the Government. The terms of sales generally specify cash on delivery. However, sales on credit are also made, but only with the concurrence of and within guidelines established by the Government. Accounts receivable from credit sales are financed by bank borrowing that is guaranteed by the Government.

At March 31, 1986, CWB had accounts receivable arising from credit grain sales to various countries of approximately $3.6 billion, of which $3.0 billion was from countries experiencing difficulties in servicing their debts. Included in the $3.0 billion figure are receivables in arrears of approximately $2.2 billion arising from sales in the period 1978-1983, of which $900 million represents accrued and unpaid interest. Of the $2.2 billion, approximately $150 million has been rescheduled because of difficulties experienced by certain countries in servicing their debts. These difficulties continue and further debt reschedulings are expected. Subsequent to March 31, payments on account of the receivables in arrears amounted to only $40 million.

The receivables from countries experiencing difficulties have not been written down to a lower value in CWB's financial statements and interest on these receivables is still being accrued in the accounts. The reason given in the financial statements is that the Board is not at risk should any of its receivables prove uncollectable because the borrowings used to finance them are guaranteed by the Government.

If CWB's borrowings were not guaranteed by the Government, I believe that sound accounting practices would require the Board to cease accruing interest on its receivables in arrears and to write them down to a lower value. This would be consistent with the spirit of the Inspector General of Banks' rules for valuing loans by commercial banks to sovereign nations that are experiencing difficulties in servicing their debts. These rules require that loans become "non-accrual": after 90 days if there is significant doubt as to collectibility of principal and interest; or after 180 days of interest being in arrears; or if management believes a loss will occur. Once a loan becomes "non-accrual", all accrued interest is generally written off, with subsequent recoveries used to reduce the principal balance. A valuation reserve would also be required to reduce the reported value of the principal for loans to certain countries. If these criteria were applied to CWB's receivables, a significant reduction in the reported value of the receivables, would likely be required.

As explained in Note 16(i) to the financial statements, the Government believes that payment delays on amounts receivable from sovereign nations are not *necessarily* indicative of a future loss requiring an allowance. (italics added) However, in the case of CWB, it seems very clear to me that the receivables in arrears arising from sales in the period 1978-1983 do not have sufficient value to fully discharge related borrowings. By failing to provide an allowance in respect of the Board's borrowings of at least the amount of accrued interest on

these receivables, I believe that the Government is understating its reported liabilities and accumulated deficit by at least $900 million and its deficit for the year by at least $200 million. I would urge the Government to revise its position on this matter and establish an appropriate allowance for borrowings of the Canadian Wheat Board at the earliest possible date.

Reservation 2: Failure to Consolidate Crown Corporations

The assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations are excluded from the financial statements of the Government of Canada as described in Note 1(i). As a result, I believe that the Government's financial statements do not provide a comprehensive and complete summary of the full nature and extent of the financial affairs and resources for which the Government is responsible. At March 31, 1986, the net investments in Crown corporations whose financial statements are not consolidated with those of the Government amounted to approximately $23 billion, or 64 per cent of the Government's net recorded assets.

One method of broadening the Government's reporting entity to include all Crown corporations is illustrated in Note 5 to the financial statements. Under this approach, which uses the Government's modified cash basis of accounting, physical assets and revenue accruals of Crown corporations are excluded from the table. Such amounts are not required to be recorded and reported by the Government under the accounting policies described in Note 1.

The Government is studying the extent to which and how the separate financial statements of Crown corporations should be consolidated with those of the Government, and the alternative presentation that would be appropriate for any not consolidated. The Canadian Institute of Chartered Accountants' Public Sector Accounting and Auditing Committee (PSAAC) is also studying this issue. Until these studies are complete, I am unable to determine the effect on the Government's financial statements of the failure to consolidate Crown corporations.

However, the exclusion of corporate activities from the Government's statements can have a significant effect on reported financial position and results of operations. Consider the Canada Deposit Insurance Corporation, whose financial affairs are summarized in Note 16, and Petro-Canada, whose financial statements are included in Volume III of the Public Accounts. At March 31, 1986, the Canada Deposit Insurance Corporation had a deficit of $1,259 million, of which $387 million represented a loss during the year. At December 31, 1985, Petro-Canada reported a net loss for the year of $769 million after reducing the carrying value of certain resource properties and related assets by $865 million net of income taxes.

Until such time as the Government's financial statements are broadened to include Crown corporations on some appropriate basis, they will continue to provide only a partial, and in my view misleading, picture of the Government's overall financial position, results of operations and financial requirements. I would encourage Government officials to complete their study and adjust the financial statements on a priority basis.

A related concern – Expenditures offset against revenues

Last year, I called attention to the Government's practice of reporting payments under the Child Tax Credit program as a reduction in personal income tax revenue rather than as a program expenditure. This practice continues. In Note 15, the Government has disclosed what the effect on reported revenue and expenditure would be if payments under the program were charged to expenditure of the Social Affairs envelope, as I believe they should have been. I have not included this matter in my Reservations because it has no effect on the reported deficit for the year.

Reservation 3: Unrecorded Liabilities

Indexing of employee pensions

The Government has defined liabilities as financial obligations to outside organizations and individuals as a result of events and transactions recorded as at the closing date. However, in accordance with the accounting policy stated in Note 1(vi) and as described in Note 9, financial obligations amounting to approximately $4.5 billion related to indexing provisions of employee pension plans (including the Public Service, the Canadian Forces and the Royal Canadian Mounted Police) have not been recorded.

Although Note 9 is informative, until the Government appropriately adjusts the financial statements to reflect an additional liability for indexing, the burden is on the reader to do so. I consider this both unfair and undesirable. A reader unfamiliar with financial statements may get quite a different picture than a reader with more experience in this area.

The unrecorded liability for indexing was estimated by the Government at $15.8 billion at March 31, 1985, some $11.3 billion higher than the $4.5 billion estimate at March 31, 1986. The significant decline results from a change in the method of estimation and assumptions used, and not from a change in employee pension entitlements. The new method assumes higher real rates of interest in the next few years, taking into account the high interest rates that the Government is committed to use in crediting amounts to the superannuation accounts and the Government's expectation of continuing low inflation. I have engaged independent actuaries to study the Government's new method of estimation and assumptions. They have advised me that for accounting purposes, the method is acceptable and the assumptions are within the range of acceptability.

The Government has also calculated that the unrecorded liability for indexing would have amounted to $4.7 billion at March 31, 1985 had the new basis of estimation been used at that time. Accordingly, if indexing had been provided for in the accounts on a consistent basis, the deficit for the year would have decreased by $200 million.

Government officials have advised me that they are continuing to review the financing, accounting and funding of employee pension plans in anticipation of legislative changes.

Deficit of Mortgage Insurance Fund

The Mortgage Insurance Fund (MIF) is administered by the Canada Mortgage and Housing Corporation (CMHC), an agent Crown corporation, on behalf of the Government. The Fund was created to facilitate an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages. If assets of the Fund are not sufficient to meet claims against it, the Government advances money to CMHC to permit the Corporation to discharge its obligations on behalf of the Fund.

The MIF has reported deficits over the past several years. After giving retroactive effect to forgiveness by the Government of loans made to the Fund in the current and prior years, the deficits as adjusted at March 31 are as summarized below.

	($ millions)		
	1986	1985	1984
Deficit as reported by the Fund	472	812	534
Government loan forgiveness included in deficit	76		
Government loans forgiven	(76)	(172)	(308)
Deficit as adjusted	472	640	226

As explained in Note 6 to the financial statements, the Government believes that no allowance need be established in the accounts of Canada for the deficit of the Fund. I disagree. In my judgement, the deficits (as adjusted in the above table) are actual liabilities of the Government that should be recorded in the accounts and included in the financial statements because:

- they represent a qualified actuary's best estimate of amounts payable in the future in respect of losses incurred from insurance in force; and
- funds are unlikely to be available in the future from other than the Government to cover these losses.

If an allowance had been established in the accounts of Canada for the deficit of the Mortgage Insurance Fund, as I believe it should have been, reported liabilities and the accumulated deficit would have increased by $472 million ($640 million in 1985) and the deficit for the year would have decreased by $168 million (increased by $414 million in 1985).

Reporting of Summary Financial Information

In my judgement, the opportunity has never been better for significant improvements in financial reporting in the Canadian public sector.

- The accounting profession is addressing contentious issues in public sector accounting and reporting and is achieving consensus in resolving them with those who use, prepare and audit government financial statements.
- Governments are revising their financial statements to provide users with more of the information they need.
- A major research project on financial reporting by federal governments has been completed and published by my Office and the United States General Accounting Office.

Each of these initiatives provides both an opportunity and a challenge for bringing about significant reforms in financial reporting by Canadian governments.

The accounting profession is making progress

The Public Sector Accounting and Auditing Committee (PSAAC) of the Canadian Institute of Chartered Accountants has completed the second of three projects designed to establish a framework for generally accepted accounting principles and financial reporting standards appropriate for governments.

The first project was completed in 1984 and identifies five objectives of government financial statements. The second recommends general reporting principles and standards for the disclosure of information in government financial statements. The third has begun to address the principles and criteria for defining the government financial reporting entity and the related questions of consolidation and accounting for long-term investments. A fourth project dealing with accounting for employee pensions by government will soon begin.

In addition, PSAAC plans to conduct a research study on the recording and reporting of physical assets. Clearly, the development of generally accepted accounting principles (GAAP) for Canadian governments is well under way. The challenge now is for governments and their auditors to continue working together with PSAAC to ensure that government GAAP is developed and implemented at the earliest possible date.

The Government of Canada is making progress

In the past three years, the Government of Canada has made a number of improvements to the financial statements in Section 2 of Volume I of the Public Accounts of Canada. In 1984, a valuation allowance was provided against some of the international development assistance

assets that were overstated, and significant liabilities for statutory programs were provided for in the accounts. In addition, note disclosure of unrecorded employee pension liabilities and of excluded departmental and Crown corporation activities was expanded.

In 1985, the Government consolidated transactions in the Canadian Ownership Account with its financial statements and simplified the Statement of Revenue and Expenditure by providing a functional display of expenditure by envelope and reducing the categories of reported revenue. In addition, note disclosure was provided of what the main financial statement totals would look like if Crown corporations were fully consolidated on the Government's existing accounting basis, and notes were added on capital lease commitments and significant uncertainties relating to the Canadian Wheat Board and the Canada Deposit Insurance Corporation.

In 1986, departmental activities that were previously excluded from the Government's financial statements have been consolidated with them, the effect of transactions between departments has been eliminated from the accounts, and a valuation allowance has been provided against the remaining international development assistance assets that were overstated.

These changes are consistent with the PSAAC pronouncements that have been issued to date, and have resulted in more of the financial information about the Government that people need being provided. The challenge now is for the Government to make such further changes as are necessary to enable an audit opinion without reservation to be expressed on the financial statements at the earliest possible date.

A complementary research project

This year, my Office and the United States General Accounting Office completed a two-year Federal Government Reporting Study (FGRS) designed to identify the financial information about federal governments that users need. The results of the study should provide objective and credible input to PSAAC in developing government GAAP and to the federal government in making further improvements to its financial statements.

The most significant overall finding of FGRS was that virtually all the users consulted required a comprehensive but succinct annual financial report. An illustration of what such a document might look like for the Government of Canada was published as part of the research.

Reaction to FGRS has been positive. Findings have been provided to and discussed with PSAAC, and are proving to be very helpful to the Committee in its work. The Standing Committee on Public Accounts of the House of Commons considered the Study's findings in a public hearing on June 19, 1986. Members expressed interest in having the Government prepare and publish an annual financial report along the lines illustrated. At the hearing, the Comptroller General of Canada explained that FGRS findings will be thoroughly explored with the President of the Treasury Board, the Minister of Finance and the Receiver General. He indicated that a substantive progress report could be provided to the Committee within one year, with a final report on the Government's position within two years.

FGRS has provided a vehicle for defining and communicating the financial information about the federal government that users need. The challenge now is for users to create the climate within which both PSAAC and the Government will be encouraged to respond.

SECTION 4

1985-86
PUBLIC ACCOUNTS

Envelopes and Outlays, Estimates and Appropriations

CONTENTS

	Page
Envelopes and outlays	4.2
Details of outlays by envelope	4.2
Outlays of ministries by envelope	4.6
Estimates and appropriations—	
Parliamentary spending authorities	4.7
Source and disposition of authorities—Annual and statutory	4.8
Reconciliation of outlays for loans, investments and advances to non-budgetary use of appropriations	4.9

ENVELOPES AND OUTLAYS

The increasing complexity of Government responsibilities and the limited resources available to meet those responsibilities led to the policy and expenditure management system. Under this system, the Government manages the resources made available to it by "envelopes". Each envelope represents the resources allocated to a particular policy sector for all elements of ministerial spending that relate to that sector.

Under the envelope system, spending is measured in terms of outlays for budgetary expenditure and for loans, investments and advances. Outlays for budgetary expenditure include costs of servicing the public debt, operating and capital expenditure, grants and contributions to other levels of government, persons and organizations, and other forms of transfer payments. Outlays for loans, investments and advances represent the net change in loans, investments and advances.

Details of Outlays by Envelope

Table 4.1 presents outlays on a comparative basis for budgetary expenditure and for loans, investments and advances by major element within each envelope.

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE
(in millions of dollars)

	1986			1985		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
SOCIAL DEVELOPMENT						
COMMUNICATIONS—						
Department: cultural affairs and Canada Museums Construction Corporation Inc.	146	(1)	146	118	(1)	118
Canada Council	74		74	73		73
Canadian Broadcasting Corporation	857		857	905		905
Canadian Film Development Corporation	76		76	46	– 3	43
Canadian Radio-television and Telecommunications Commission	25	(1)	25	25	(1)	25
National Arts Centre Corporation	17		17	15		15
National Film Board	65		65	61		61
National Library	32	(1)	32	30	(1)	30
National Musuems of Canada	74	(1)	74	74	(1)	74
Public Archives	40	(1)	40	39	(1)	39
EMPLOYMENT AND IMMIGRATION—						
Department/Canada Employment and Immigration Commission	4,711	3	4,714	4,990	6	4,996
Immigration Appeal Board	5		5	4		4
ENVIRONMENT	701	(1)	701	754	(1)	754
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	2,376	16	2,392	2,251	– 14	2,237
Northern Canada Power Commission		3	3		– 5	– 5
JUSTICE—						
Department	132	(1)	132	134	(1)	134
Canadian Human Rights Commission	9		9	9		9
Commissioner for Federal Judicial Affairs	107	(1)	107	89	(1)	89
Federal Court of Canada	8		8	8		8
Law Reform Commission of Canada	5		5	5		5
Offices of the Information and Privacy Commissioners of Canada	3		3	3		3
Supreme Court of Canada	6		6	6		6
Tax Court of Canada	3		3	3	(1)	3
LABOUR—						
Canada Mortgage and Housing Corporation	1,454	– 195	1,259	1,965	– 365	1,600
Canadian Centre for Occupational Health and Safety	7		7	7		7
NATIONAL HEALTH AND WELFARE—						
Department	26,131	(1)	26,131	24,655	(1)	24,655
Fitness and amateur sport program	68	(1)	68	102	(1)	102
Medical Research Council	161		161	157		157
SECRETARY OF STATE—						
Department	3,129	(1)	3,129	3,042	(1)	3,042
Canadian Advisory Council on the Status of Women	3		3	3		3
Social Sciences and Humanities Research Council	63		63	63		63
Status of Women—Office of the Co-ordinator	3	(1)	3	3	(1)	3
SOCIAL DEVELOPMENT				3		3
SOLICITOR GENERAL—						
Department	120	(1)	120	40	(1)	40
Canadian Security Intelligence Service	116		116			
Correctional Service	730	(1)	730	740	(1)	740

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE—*Continued*
(in millions of dollars)

	1986			1985		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
National Parole Board	15	(1)	15	14	(1)	14
Royal Canadian Mounted Police	794		794	836	1	837
SUPPLY AND SERVICES—						
Canadian Unity Information Office program				14		14
VETERANS AFFAIRS	1,536	- 31	1,505	1,459	- 32	1,427
	43,802	- 204	43,598	42,745	- 412	42,333
ECONOMIC AND REGIONAL DEVELOPMENT						
AGRICULTURE—						
Department	1,751	- 4	1,747	1,753	- 3	1,750
Canadian Dairy Commission	4	- 51	- 47	6	37	43
Canadian Livestock Feed Board	16		16	19		19
Canagrex				5		5
Farm Credit Corporation		- 214	- 214		- 171	- 171
COMMUNICATIONS—						
Department—						
Communications: excluding cultural affairs and Canada Museums Construction Corporation Inc.	164	(1)	164	165		165
CONSUMER AND CORPORATE AFFAIRS—						
Department	155	(1)	155	194	(1)	194
Restrictive Trade Practices Commission	1		1	1		1
Standards Council of Canada	6		6	7		7
ECONOMIC AND REGIONAL DEVELOPMENT				6	(1)	6
ENERGY, MINES AND RESOURCES—						
Department	2,228	- 5	2,223	4,128	1	4,129
Atomic Energy Control Board	21		21	20		20
Atomic Energy of Canada Limited	275	- 67	208	326	- 38	288
National Energy Board	25	(1)	25	24	(1)	24
Petro-Canada				17		17
EXTERNAL AFFAIRS—						
Department—						
Grains and oilseeds program	9		9	12		12
Program for export market development	34		34	33		33
Canadian Commercial Corporation	16		16	17		17
Export Development Corporation		- 314	- 314		116	116
FISHERIES AND OCEANS—						
Department	635		635	721	114	835
Canadian Saltfish Corporation		5	5		- 2	- 2
Freshwater Fish Marketing Corporation		2	2		6	6
LABOUR—						
Department	151	(1)	151	129	(1)	129
Canada Labour Relations Board	6		6	6	(1)	6
REGIONAL INDUSTRIAL EXPANSION—						
Department	1,060	46	1,106	1,070	- 34	1,036
Canadair Financial Corporation Inc	1,188		1,188	300		300
Cape Breton Development Corporation	120	- 11	109	108	2	110
Federal Business Development Bank	26	- 119	- 93	31	- 157	- 126
Investment Canada	10		10	7		7
The de Havilland Aircraft of Canada, Limited	50		50	150	- 4	146
SCIENCE AND TECHNOLOGY—						
Ministry of State	13	(1)	13	7	(1)	7
National Research Council of Canada	417	(1)	417	468	(1)	468
Natural Sciences and Engineering Research Council	310		310	312		312
Science Council of Canada	4		4	5		5
SUPPLY AND SERVICES—						
Department: unsolicited proposals for research and development, source development fund and public awareness	24		24	17		17
TRANSPORT—						
Department	2,678	- 48	2,630	2,953	- 4	2,949
Air Canada		- 32	- 32		- 18	- 18
Canadian Aviation Safety Board	18	(1)	18	5		5
Canadian Transport Commission	680	(1)	680	786	(1)	786
Grain Transportation Agency Administrator	2		2	1		1
Northern Pipeline Agency	1	(1)	1	4	(1)	4
	12,098	- 812	11,286	13,813	- 155	13,658

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE—*Continued*
(in millions of dollars)

	1986			1985		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
FISCAL ARRANGEMENTS						
FINANCE—						
Department—						
Fiscal transfer payments program	5,702	– 90	5,612	5,813	– 38	5,775
PUBLIC WORKS—						
Department: municipal grants	239		239	272		272
	5,941	– 90	5,851	6,085	– 38	6,047
EXTERNAL AFFAIRS AND AID						
ENERGY, MINES AND RESOURCES—						
Petro-Canada International Assistance Corporation	24		24	60		60
EXTERNAL AFFAIRS—						
Department: excluding grains and oilseeds program and program for export market development	739	9	748	701	1	702
Canadian International Development Agency	1,269	273	1,542	1,333	338	1,671
International Development Research Centre	86		86	81		81
International Joint Commission	3		3	3		3
FINANCE—						
Department—						
Financial and economic policies program: development assistance		93	93		214	214
	2,121	375	2,496	2,178	553	2,731
DEFENCE						
NATIONAL DEFENCE	9,168	(1)	9,168	8,926	8	8,934
SERVICES TO GOVERNMENT						
CONSUMER AND CORPORATE AFFAIRS—						
Canada Post Corporation	355		355	516		516
FINANCE—						
Department—						
Financial and economic policies program: excluding development assistance	86		86	90		90
Canadian Import Tribunal program	2		2	2		2
Inspector general of banks program	4		4	2		2
Special program	797	74	871	(1)	1	1
Auditor General	42		42	40		40
Canada Deposit Insurance Corporation		895	895		40	40
Insurance	24		24	13		13
Tariff Board	3		3	3		3
GOVERNOR GENERAL	6		6	6		6
NATIONAL REVENUE—						
Customs and Excise	416	(1)	416	409	(1)	409
Taxation	700	(1)	700	663	(1)	663

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE—*Concluded*
(in millions of dollars)

	1986			1985		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
PRIVY COUNCIL—						
Department	51	(1)	51	52	(1)	52
Canadian Intergovernmental Conference Secretariat	3		3	3		3
Chief Electoral Officer	4		4	94		94
Commissioner of Official Languages	9		9	9		9
Economic Council of Canada	8		8	8		8
Public Service Staff Relations Board	9		9	8	(1)	8
PUBLIC WORKS—						
Department: excluding municipal grants	918	(1)	918	984	(1)	984
National Capital Commission	81	– 27	54	97	– 5	92
SECRETARY OF STATE—						
Public Service Commission	117	(1)	117	113	(1)	113
SUPPLY AND SERVICES—						
Department: excluding unsolicited proposals for research and development, source development fund and public awareness	205	30	235	172	(1)	172
Royal Canadian Mint		18	18		– 2	– 2
Statistics Canada	209	(1)	209	208	(1)	208
TREASURY BOARD—						
Secretariat	267	(1)	267	259	(1)	259
Comptroller General	12		12	11		11
	4,328	990	5,318	3,762	34	3,796
PARLIAMENT—						
The Senate	27	(1)	27	26	(1)	26
House of Commons	163	(1)	163	158	(1)	158
Library of Parliament	11	(1)	11	10	(1)	10
	201	(1)	201	194	(1)	194
PUBLIC DEBT						
FINANCE—						
Department—						
Public debt program	25,505		25,505	22,551		22,551
TOTAL	103,164[2]	259	103,423	100,254[2]	– 10	100,244

(1) Less than $500,000.
(2) Total net expenditure as per Table 6.2 in Section 6 of this volume.

Outlays of Ministries by Envelope

Table 4.2 discloses ministerial responsibility for outlays by envelope.

TABLE 4.2

OUTLAYS OF MINISTRIES BY ENVELOPE
(in millions of dollars)

	Social development	Economic and regional development	Fiscal arrangements	External affairs and aid	Defence	Services to Government	Parliament	Public debt	Total outlays
Agriculture		1,502							1,502
		1,646							*1,646*
Communications	1,406	164							1,570
	1,383	*165*							*1,548*
Consumer and Corporate Affairs		162				355			517
		202				*516*			*718*
Economic and Regional Development		*6*							*6*
Employment and Immigration	4,719								4,719
	5,000								*5,000*
Energy, Mines and Resources		2,477		24					2,501
		4,478		*60*					*4,538*
Environment	701								701
	754								*754*
External Affairs		– 255		2,379					2,124
		178		*2,457*					*2,635*
Finance			5,612	93		1,927		25,505	33,137
			5,775	*214*		*191*		*22,551*	*28,731*
Fisheries and Oceans		642							642
		839							*839*
Governor General						6			6
						6			*6*
Indian Affairs and Northern Development	2,395								2,395
	2,232								*2,232*
Justice	273								273
	257								*257*
Labour	1,266	157							1,423
	1,607	*135*							*1,742*
National Defence					9,168				9,168
					8,934				*8,934*
National Health and Welfare	26,360								26,360
	24,914								*24,914*
National Revenue						1,116			1,116
						1,072			*1,072*
Parliament							201		201
							194		*194*
Privy Council						84			84
						174			*174*
Public Works			239			972			1,211
			272			*1,076*			*1,348*
Regional Industrial Expansion		2,370							2,370
		1,473							*1,473*
Science and Technology		744							744
		792							*792*
Secretary of State	3,198								3,315
	3,111					117			*3,224*
Social Development						*113*			
Solicitor General	*3*								*3*
Supply and Services	1,775								1,775
	1,631								*1,631*
Transport		24							486
	14	*17*				462			*409*
Treasury Board		3,299				*378*			3,299
		3,727							*3,727*
Veterans Affairs						279			279
	1,505					*270*			*270*
Total outlays (net)	*1,427*								1,505
									1,427
	43,598	11,286	5,851	2,496	9,168	5,318	201	25,505	103,423
	42,333	*13,658*	*6,047*	*2,731*	*8,934*	*3,796*	*194*	*22,551*	*100,244*

Amounts in roman type are 1985-86 outlays.
Amounts in *italic* type are 1984-85 outlays.

ESTIMATES AND APPROPRIATIONS

Parliamentary Spending Authorities

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in appropriation acts and are generally referred to as "annual" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Annual authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Both the budgetary expenditure amounts and the non-budgetary requirements for loans, investments and advances are included under each type of spending authority, annual and statutory.

Table 4.3 presents, for the year ended March 31, 1986, a summary of parliamentary spending authorities requested and approved (annual authority), and estimated uses of authorities already granted (statutory authority).

A Statement of Source and Disposition of Authorities by ministry, as examined by the Auditor General, is presented in Section 2 of this volume. Additional details on the source and disposition of authorities by ministry and by type (annual and statutory) are given in Section 1 (Table 3) of Volume II (Part I), and in the ministerial sections of the same volume.

TABLE 4.3

PARLIAMENTARY SPENDING AUTHORITIES
(in millions of dollars)

	Authority		
	Annual	Statutory	Total
ESTIMATES			
Spending proposals presented to Parliament:			
Main Estimates—Budgetary	36,909	65,622	102,531
Non-budgetary	**308**	**733**	**1,041**
Supplementary Estimates (A)—Budgetary	350		350
Non-budgetary	**15**	**– 15**	
Supplementary Estimates (B)—Budgetary	977	– 278	699
Non-budgetary	**78**	**899**	**977**
Supplementary Estimates (C)—Budgetary	215	1,452	1,667
Non-budgetary	**20**	**– 107**	**– 87**
Total—Budgetary	38,451	66,796	105,247
Non-budgetary	**421**	**1,510**	**1,931**
APPROPRIATIONS			
Granted by Parliament in appropriation acts:			
Appropriation Act No. 1—Budgetary	10,423		
Non-budgetary	**79**		
Appropriation Act No. 2—Budgetary	26,836		
Non-budgetary	**244**		
Appropriation Act No. 3—Budgetary	977		
Non-budgetary	**78**		
Appropriation Act No. 4—Budgetary	215		
Non-budgetary	**20**		
Total—Budgetary	38,451		
Non-budgetary	**421**		

Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

Source and Disposition of Authorities—Annual and Statutory

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

Table 4.4 presents details of the total available parliamentary spending authorities. They include authorities available from previous years, parliamentary spending authorities as per Table 4.3 and various adjustments which are explained in the notes to the table.

Table 4.5 presents a summary of the source and disposition of authorities by type (annual and statutory) for the year ended March 31, 1986.

Further ministerial details are presented in Section 1 (Table 3) of Volume II (Part I).

TABLE 4.4

TOTAL AVAILABLE PARLIAMENTARY SPENDING AUTHORITIES
(in millions of dollars)

	Available from previous years	Main and Supplementary Estimates	Adjustments and transfers[1]	Total available parliamentary spending authorities
Annual—Budgetary	22	38,451	– 24	38,449
Non-budgetary	**1,911**	**421**	**558**	**2,890**
Statutory—Budgetary	909	66,796	1,393	69,098
Non-budgetary	**26,522**	**1,510**	**– 1,403**	**26,629**
Total—Budgetary	931	105,247	1,369	107,547
Non-budgetary	**28,433**	**1,931**	**– 845**	**29,519**

[1] These adjustments and transfers include items such as:
(a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from Payables at Year End (PAYE);
(b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
(c) adjustments to authorities granted in statutes other than appropriation acts.
Further details can be obtained by referring to the adjustments and transfers column of the Ministry Summary in the ministerial sections of Volume II (Part I).
Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 4.5

SOURCE AND DISPOSITION OF AUTHORITIES—ANNUAL AND STATUTORY
(in millions of dollars)

	Total available for use[1]	Used	Lapsed	Overexpended	Available for use in subsequent years
Annual—Budgetary	38,449	35,572	2,855	– 1	23
Non-budgetary	**2,890**	**889**	**74**		**1,927**
Statutory—Budgetary	69,098	67,592	638		868
Non-budgetary	**26,629**	**498**			**26,131**
Total—Budgetary	107,547	103,164	3,493	– 1	891
Non-budgetary	**29,519**	**1,387**	**74**		**28,058**

[1] Represents total available parliamentary spending authorities (Table 4.4).
Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

Reconciliation of Outlays for Loans, Investments and Advances to Non-budgetary Use of Appropriations

The following presents a reconciliation of total outlays for loans, investments and advances, as shown in Table 4.1, with the total of non-budgetary appropriations used in the current year, as shown in the Statement of Source and Disposition of Authorities in Section 2 of this volume.

The major difference relates to repayments of loans under appropriations which do not authorize spending of repayments. Such amounts are deducted from gross outlays for envelope reporting but not for reporting the use of appropriations.

	Non-budgetary loans, investments and advances (in millions of dollars)
Total outlays for loans, investments and advances as per Table 4.1	259
Add: adjustments to non-budgetary authority items which are not required for use of appropriations reporting—	
repayments of loans under appropriations which do not authorize spending of repayments	776
other adjustments	352
Total non-budgetary use of appropriations as per the audited Statement of Source and Disposition of Authorities in Section 2 of this volume	1,387

SECTION 5

1985-86
PUBLIC ACCOUNTS

Budgetary Revenue

CONTENTS

	Page
Budgetary revenue	5.2
Reconciliation of total net revenue	5.6
Tax revenue	5.7
Non-tax revenue	5.9
Supplementary statement—	
Monthly total net revenue by selected classification	5.10

BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government, and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

Revenue for a year, therefore, includes receipts credited to the Receiver General by the Bank of Canada and the chartered banks by March 31, and amounts received in Government offices by March 31, but not deposited until April, or not credited to the Receiver General until April. Revenue also includes the amounts received in the mail on the first working day of April, except where it is clear that it was the remitter's intention to discharge an obligation arising in the new year.

The yield from tax revenue is affected by changes in tax rates, by changes in the base on which taxes are calculated, and by variations in economic conditions. A taxpayer's income tax liability relates to the income of a taxation year, but advance collection of personal and corporation income taxes by payroll deductions and instalments results in a distribution of receipts throughout the year.

The major tax changes which had an effect on this year's tax revenue are:

—personal income tax—in 1985, the federal tax reduction was lowered from $200 to $100 and was subsequently eliminated commencing in the 1986 tax year; the indexation of personal income tax exemptions and tax brackets was restricted to the annual increase in the Consumer Price Index that exceeds 3%, beginning in the 1986 tax year; effective July 1, 1985, a surtax of 5% was imposed on basic federal tax between $6,000 and $15,000, while a 10% surtax was imposed on basic federal tax in excess of $15,000, and, in the 1985 tax year, capital gains realized by individuals after 1984 were exempt up to a cumulative limit of $10,000 of taxable capital gains as part of the phase-in of the $500,000 lifetime capital gains exemption introduced in the May 23, 1985 Budget;

—corporation income tax—effective July 1, 1985, a 5% surtax was applied to corporate tax liabilities, with the exception of tax on income qualifying for the small business tax rate; commencing January 1, 1986, a temporary two-year tax on larger financial institutions regulated under the Bank Act, the Quebec Savings Banks Act and under the federal and provincial trust and/or loan corporation legislation was imposed at an annual rate of 1% of capital employed in Canada in excess of $200 million; the special investment tax credit of 50%, which was due to expire at the end of 1985, was extended for a one-year period in the May 23, 1985 Budget; and, the expenditure base for investment tax credits was restricted to qualifying expenditures net of grant payments in respect of these expenditures for expenditures performed and grants received after May 23, 1985;

—sales tax—beginning December 1, 1984, farmers, fishermen, loggers and mine operators were offered a fuel tax rebate on purchases of gasoline and diesel fuel for off-highway use in commercial activities; effective January 1, 1986, the federal sales tax rate was increased 1 percentage point; commencing July 1, 1985, the federal sales tax was extended to soft drinks, candy and confectionary, pet foods, non-prescription drugs and health goods, surgical and dental instruments and energy conservation goods; the special relieving provisions for construction goods manufactured away from the construction site were removed effective July 1, 1985; and, the federal sales tax on prerecorded video cassettes was shifted from the manufacturer's level to the wholesale level effective July 1, 1985;

—excise taxes and duties—effective May 23, 1985, the indexation of the specific levies on alcoholic beverages and tobacco products was eliminated, while the then existing specific excise tax on cigarettes was increased by 1 cent per cigarette and the specific excise levies on alcohol were increased 2% effective May 23, 1985;

—customs import duties—as scheduled under the Multilateral Trade Negotiations, the seventh of eight annual tariff reductions was implemented in January 1986;

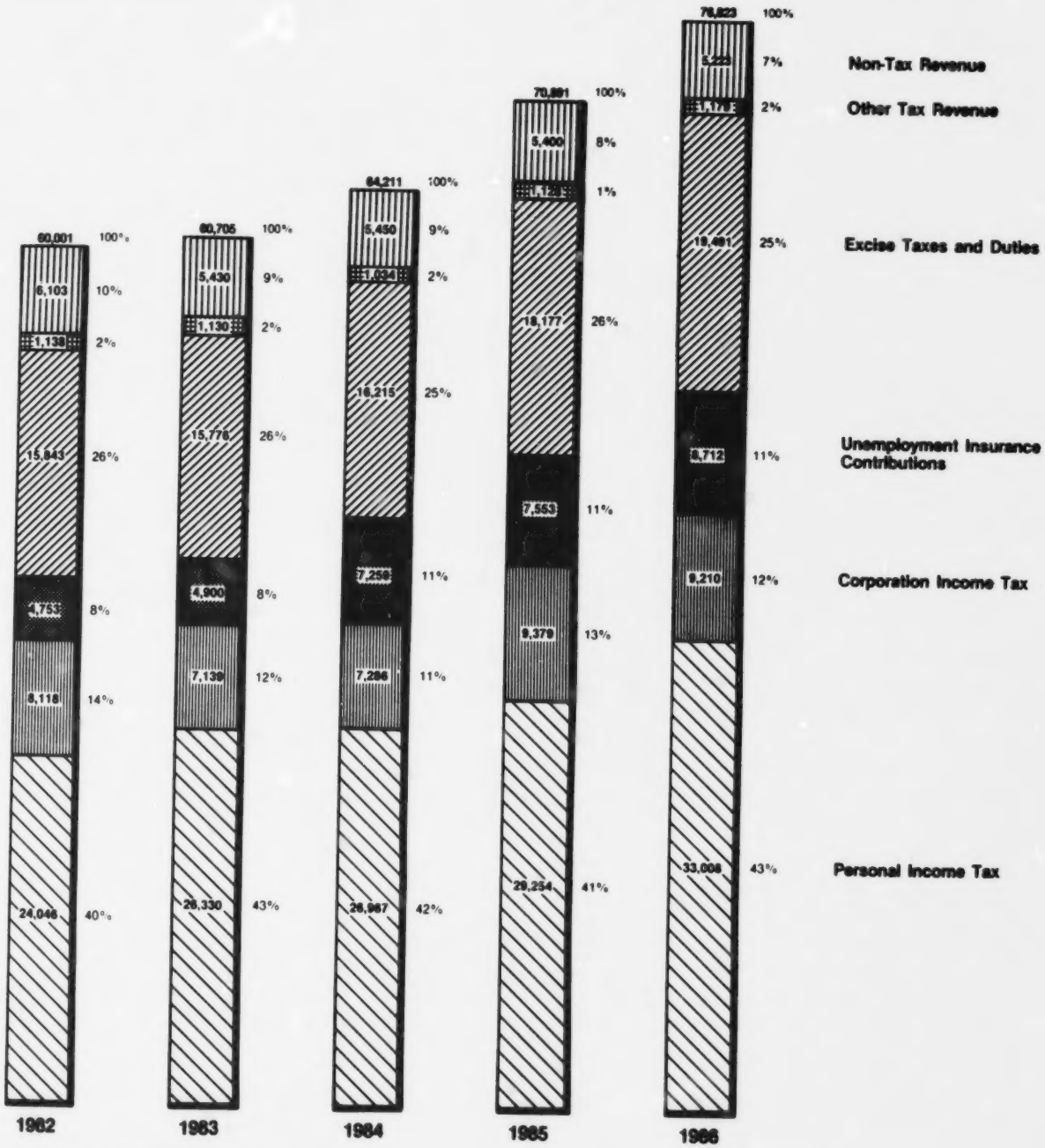
—petroleum and gas revenue tax (PGRT)—the annual tax credit allowed a corporation or a group of associated corporations against its PGRT on production revenue, other than production royalties, was increased from $250,000 to $500,000 in respect of production revenue earned after December 31, 1984; the Western Energy Accord allowed for the phase-out of the PGRT with the effective tax rates for conventional and synthetic oil reduced to 10% and 6%, respectively, beginning January 1, 1986; production revenue and royalties related to oil, natural gas, and gas liquids produced from new wells on which drilling began on or after April 1, 1985 was exempted from PGRT; for taxation years ending after March 31, 1985, unused corporate income tax deductions associated with certain eligible exploration and development expenses could be used to reduce a corporation's PGRT; and, commencing in the 1986 tax year, the first $10,000 of an individual Canadian resident's annual resource income on production was exempted from the PGRT; and,

—other energy taxes—effective September 3, 1985, the excise tax on gasoline and aviation gasoline for personal use was increased by 2 cents per litre and a new 2 cents per litre excise tax on diesel fuel and aviation turbo fuel was imposed; under the provisions of the Western Energy Accord agreed to by the federal government and the governments of Alberta, British Columbia and Saskatchewan, the Canadian Ownership special charge, the oil export charges, the natural gas and gas liquids tax and the incremental oil revenue tax were eliminated effective June 1, 1985.

Under fiscal arrangements that became operative in 1962, the federal Government entered into tax collection agreements to collect the personal income taxes of all provinces and territories (except Quebec) and the corporation income taxes of all provinces and territories (except Ontario, Quebec and Alberta). Personal and corporation income taxes collected by the federal Government on behalf of the provinces and territories are not included in the tables shown hereunder.

REVENUE

"Five year comparative summary"
Millions of dollars



*Based on total net revenue from outside parties.

Table 5.1 presents budgetary revenue by main classification and source on both a gross and net basis and segregates revenue internal to the Government from revenue from outside parties. The difference between gross and net revenue is revenue credited to appropriations.

TABLE 5.1

BUDGETARY REVENUE BY MAIN CLASSIFICATION AND SOURCE
(in millions of dollars)

	1985-86							
	Gross revenue			Revenue credited to appropriations		Net revenue		
	From outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	From outside parties[2]	Internal to the Government	Total
Tax revenue—								
Income tax—								
Personal	33,008		33,008			33,008		33,008
Corporation	9,210		9,210			9,210		9,210
Unemployment insurance contributions	8,712		8,712			8,712		8,712
Non-resident	1,053		1,053			1,053		1,053
	51,983		*51,983*			*51,983*		*51,983*
Excise taxes and duties—								
Sales tax	9,345	38	9,383			9,345	38	9,383
Customs import duties	3,971	4	3,975			3,971	4	3,975
Excise duties	1,473		1,473			1,473		1,473
Other	1,661		1,661	307		1,354		1,354
	16,450	*42*	*16,492*	*307*		*16,143*	*42*	*16,185*
Energy taxes—								
Petroleum and gas revenue tax and incremental oil revenue tax	2,037		2,037			2,037		2,037
Excise tax—Gasoline	729		729			729		729
Oil export charges	327		327			327		327
Canadian Ownership special charge	229		229			229		229
Aviation gas and diesel fuel	41		41			41		41
Natural gas and gas liquids tax	– 15		– 15			– 15		– 15
Petroleum compensation charge	1,093		1,093	1,093				
	4,441		*4,441*	*1,093*		*3,348*		*3,348*
	20,891	*42*	*20,933*	*1,400*		*19,491*	*42*	*19,533*
Other tax revenue	126		126			126		126
Total tax revenue	73,000	42	73,042	1,400		71,600	42	71,642
Non-tax revenue—								
Return on investments—								
Bank of Canada	1,880		1,880			1,880		1,880
Canada Mortgage and Housing Corporation	892		892			892		892
Farm Credit Corporation	403		403			403		403
Interest on bank deposits	278		278			278		278
Exchange Fund Account	– 505		– 505			– 505		– 505
Other return on investments	791	13	804			791	13	804
	3,739	*13*	*3,752*			*3,739*	*13*	*3,752*
Refunds of previous years' expenditure	427	17	444			427	17	444
Privileges, licences and permits	366		366	167		199		199
Services and service fees	985	2,133	3,118	822	2,130	163	3	166
Domestic coinage	144		144			144		144
Proceeds from sales	275	137	412	173	128	102	9	111
Premium and discount on exchange	6		6	1		5		5
Other non-tax revenue	593	1,085	1,678	149	1,053	444	32	476
	2,796	*3,372*	*6,168*	*1,312*	*3,311*	*1,484*	*61*	*1,545*
Total non-tax revenue	6,535	3,385	9,920	1,312	3,311	5,223	74	5,297
Total revenue	79,535	3,427	82,962	2,712	3,311	76,823	116	76,939

(1) Less than $500,000.
(2) Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.

1984-85							
Gross revenue			Revenue credited to appropriations		Net revenue		
From outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	From outside parties[2]	Internal to the Government	Total
29,254		29,254			29,254		29,254
9,379		9,379			9,379		9,379
7,553		7,553			7,553		7,553
1,021		1,021			1,021		1,021
47,207		*47,207*			*47,207*		*47,207*
7,592	137	7,729			7,592	137	7,729
3,794	2	3,796			3,794	2	3,796
1,462		1,462			1,462		1,462
1,076	(1)	1,076	226		850	(1)	850
13,924	*139*	*14,063*	*226*		*13,698*	*139*	*13,837*
2,563		2,563			2,563		2,563
404		404			404		404
677		677			677		677
850		850			850		850
– 15	– 1	– 16			– 15	– 1	– 16
2,208		2,208	2,208				
6,687	*– 1*	*6,686*	*2,208*		*4,479*	*– 1*	*4,478*
20,611	*138*	*20,749*	*2,434*		*18,177*	*138*	*18,315*
107		107			107		107
67,925	138	68,063	2,434		65,491	138	65,629
1,852		1,852			1,852		1,852
913		913			913		913
452		452			452		452
243		243			243		243
224		224			224		224
568	21	589			568	21	589
4,252	*21*	*4,273*			*4,252*	*21*	*4,273*
344	6	350			344	6	350
295		295	153		142		142
1,002	1,999	3,001	859	1,996	143	3	146
70		70			70		70
259	141	400	171	129	88	12	100
61		61			61		61
433	1,128	1,561	133	1,098	300	30	330
2,464	*3,274*	*5,738*	*1,316*	*3,223*	*1,148*	*51*	*1,199*
6,716	3,295	10,011	1,316	3,223	5,400	72	5,472
74,641	3,433	78,074	3,750	3,223	70,891	210	71,101

Reconciliation of Total Net Revenue

Changes have been made, in 1986, in the valuation and classification of certain assets and liabilities, and in the recognition of international reserves held in the Exchange Fund Account. Commencing with 1985-86 (1984-85 for the Canadian Ownership Account), the transactions of certain specified purpose accounts are reported with budgetary revenue and expenditure. These accounts are:

- Unemployment Insurance Account;
- Canadian Ownership Account;
- Western Grain Stabilization Account;
- Oil Export Charges Revenue Sharing Account; and,
- Crop Reinsurance Fund.

However, since enabling legislation requires that the transactions in each of these specified purpose accounts be accounted for separately as non-budgetary transactions, the revenue reported elsewhere in the Public Accounts do not include the revenue recorded in these accounts.

Commencing with 1985-86, foreign exchange reserves, rather than the outstanding advances to acquire such reserves, are reported on the Statement of Assets and Liabilities. Accordingly, a debit adjustment of $556 million was made to Non-tax revenue—Return on investments (Exchange Fund Account).

Therefore, Table 5.2 is a comparative reconciliation of total net revenue reported in Table 5.1 with other tables and statements appearing elsewhere in the remaining portion of this section and in Volume II of the Public Accounts.

TABLE 5.2

RECONCILIATION OF TOTAL NET REVENUE
(in millions of dollars)

	1985-86				1984-85			
	Total net revenue as per Table 5.1	Consolidated specified purpose accounts	Exchange Fund Account adjustment	Total net revenue[1]	Total net revenue as per Table 5.1	Consolidated specified purpose accounts	Exchange Fund Account adjustment	Total net revenue[1]
Tax revenue—								
Income tax—								
Personal	33,008			33,008	29,254			29,254
Corporation	9,210			9,210	9,379			9,379
Unemployment insurance contributions	8,712	- 8,712			7,553	- 7,553		
Non-resident	1,053			1,053	1,021			1,021
	51,983	*- 8,712*		*43,271*	*47,207*	*- 7,553*		*39,654*
Excise taxes and duties—								
Sales tax	9,383			9,383	7,729			7,729
Customs import duties	3,975			3,975	3,796			3,796
Excise duties	1,473			1,473	1,462			1,462
Other	1,354			1,354	850			850
	16,185			*16,185*	*13,837*			*13,837*
Energy taxes—								
Petroleum and gas revenue tax and incremental oil revenue tax	2,037			2,037	2,563			2,563
Excise tax—Gasoline	729			729	404			404
Oil export charges	327	- 142		185	677	- 269		408
Canadian Ownership special charge	229	- 229			850	- 850		
Aviation gas and diesel fuel	41			41				
Natural gas and gas liquids tax	- 15			- 15	- 16			- 16
Petroleum compensation charge								
	3,348	*- 371*		*2,977*	*4,478*	*- 1,119*		*3,359*
	19,533	*- 371*		*19,162*	*18,315*	*- 1,119*		*17,196*
Other tax revenue	126			126	107			107
Total tax revenue	71,642	- 9,083		62,559	65,629	- 8,672		56,957

TABLE 5.2

RECONCILIATION OF TOTAL NET REVENUE—*Concluded*
(in millions of dollars)

	1985-86				1984-85			
	Total net revenue as per Table 5.1	Consolidated specified purpose accounts	Exchange Fund Account adjustment	Total net revenue[1]	Total net revenue as per Table 5.1	Consolidated specified purpose accounts	Exchange Fund Account adjustment	Total net revenue[1]
Non-tax revenue								
Return on investments—								
Bank of Canada	1,880			1,880	1,852			1,852
Canada Mortgage and Housing Corporation	892			892	913			913
Farm Credit Corporation	403			403	452			452
Interest on bank deposits	278			278	243			243
Exchange Fund Account	– 505		556	51	224		190	414
Other return on investments	804	224		1,028	589	739		1,328
	3,752	*224*	*556*	*4,532*	*4,273*	*739*	*190*	*5,202*
Refunds of previous years' expenditure	444			444	350			350
Privileges, licences and permits	199			199	142			142
Services and service fees	166			166	146			146
Domestic coinage	144			144	70			70
Proceeds from sales	111			111	100			100
Premium and discount on exchange	5			5	61			61
Other non-tax revenue	476	– 78		398	330	– 71		259
	1,545	*– 78*		*1,467*	*1,199*	*– 71*		*1,128*
Total non-tax revenue	5,297	146	556	5,999	5,472	668	190	6,330
Total revenue	76,939	– 8,937	556	68,558	71,101	– 8,004	190	63,287

[1] As reported in the remaining part of this section and in Volume II (Part I) of the Public Accounts.

Tax Revenue

Table 5.3 presents tax revenue on a per capita basis for the last five years.

TABLE 5.3

TAX REVENUE PER CAPITA

	Tax revenue
	$
1986	2,448
1985	2,250
1984	2,020
1983	1,985
1982	1,951

Personal Income Tax

This tax is levied on personal income under the provisions of the Income Tax Act.

In 1985-86, personal income tax was the largest source of Government revenue. It amounted to $33,008 million, or 48% of total net budgetary revenue.

Corporation Income Tax

This tax is levied on corporation income under the provisions of the Income Tax Act.

Corporation income tax amounted to $9,210 million in 1985-86, or 13% of total net budgetary revenue.

Non-Resident Income Tax

The non-resident income tax is levied on the income earned in Canada by non-residents. It is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts, paid to non-residents. It amounted to $1,053 million in 1985-86, or 2% of total net budgetary revenue.

Excise Taxes and Duties

Excise taxes and duties totalled $19,162 million in 1985-86, or 28% of total net budgetary revenue.

TABLE 5.4

EXCISE TAXES AND DUTIES
(in millions of dollars)

	1985-86	1984-85	Increase or decrease (-)
Sales tax—			
Domestic goods	8,270	6,550	1,720
Imports	1,539	1,509	30
Less: refunds and drawbacks	426	330	96
	9,383	*7,729*	*1,654*
Customs import duties	4,402	4,224	178
Less: refunds and drawbacks	427	428	- 1
	3,975	*3,796*	*179*
Excise duties—			
Cigarettes, tobacco and cigars	597	576	21
Spirits	503	523	- 20
Beer	373	363	10
Licences	(1)	(1)	
Less: refunds and drawbacks	(1)	(1)	
	1,473	*1,462*	*11*
Energy taxes—			
Petroleum and gas revenue tax and incremental oil revenue tax	2,037	2,563	- 526
Excise tax—Gasoline	729	404	325
Oil export charges	185	408	- 223
Aviation gas and diesel fuel	41		41
Natural gas and gas liquids tax	- 15	- 16	1
	2,977	*3,359*	*- 382*
Other—			
Cigarettes, tobacco and cigars	1,064	596	468
Wines	102	98	4
Jewellery	59	51	8
Automotive air conditioners	54	38	16
Telecommunications programming services	52	45	7
Penalties	8	13	- 5
Interest	4		4
Lighters	4	3	1
Playing cards	2	2	
Sundry commodities	9	7	2
Less: refunds and drawbacks	4	3	1
	1,354	*850*	*504*
Total as per Table 5.2	19,162	17,196	1,966

(1) Less than $500,000.

Sales tax

The sales tax, totalling $9,383 million in 1985-86, was the most important tax levied under the Excise Tax Act.

Customs import duties

The revenues from customs import duties, consisting mainly of *ad valorem* taxes on the importation of goods, totalled $3,975 million in 1985-86.

Excise duties

Excise duties, which totalled $1,473 million in 1985-86, are levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act.)

Petroleum and gas revenue tax and incremental oil revenue tax

The petroleum and gas revenue tax came into effect on January 1, 1981, and is applicable to net operating revenues related to the production of oil and gas.

The incremental oil revenue tax was eliminated effective June 1, 1985.

Excise tax—Gasoline

Net receipts from the excise tax—Gasoline were $729 million in 1985-86. Under certain conditions, the amounts received may be refunded to purchasers. As of March 31, 1986, $781 million was received, and $52 million was refunded and charged to revenue.

Oil export charges

The federal share of revenues from oil export charges totalled $185 million in 1985-86. In accordance with Section 17.1(1)(*b*) of the Energy Administration Act, oil export charges are shared with oil producing provinces. The share is in respect of oil produced in, and exported from, provinces during the year.

The oil export charges were eliminated effective June 1, 1985.

Aviation gas and diesel fuel

In the May 1985 Budget, a new 2 cents per litre excise tax on diesel fuel and aviation turbo fuel was imposed effective September 3, 1985.

Natural gas and gas liquids tax

This tax, which came into effect during 1980-81, was imposed on all sales of natural gas and gas liquids. It was eliminated effective June 1, 1985.

Non-Tax Revenue

Return on Investments

Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties.

Return on investments is summarized in Table 5.5. Additional details are given in the ministerial sections of Volume II (Part I) and in Section 11 of Volume II (Part II).

TABLE 5.5

RETURN ON INVESTMENTS
(in millions of dollars)

	1985-86	1984-85	Increase or decrease (-)
Loans, investments and advances—			
Crown corporations—			
Lending institutions—			
Canada Deposit Insurance Corporation	33		33
Canada Mortgage and Housing Corporation	892	913	- 21
Export Development Corporation	15	24	- 9
Farm Credit Corporation	403	452	- 49
Federal Business Development Bank	20	34	- 14
	1,363	*1,423*	*- 60*
All other Crown corporations—			
Air Canada	16	18	- 2
Atomic Energy of Canada Limited	68	81	- 13
Canadian National Railways	67	62	5
Petro-Canada	50		50
Other—			
Bank of Canada	1,880	1,852	28
Canadian Dairy Commission	14	18	- 4
Northern Canada Power Commission	24	19	5
Royal Canadian Mint	10	5	5
Teleglobe Canada	188	(1)	188
Miscellaneous	12	11	1
	2,329	*2,066*	*263*
	3,692	*3,489*	*203*
Provincial and territorial governments	88	91	- 3
National governments including developing countries	54	51	3
International organizations	(1)	(1)	
Veterans' Land Act Fund—Advances	11	12	- 1
Joint and mixed enterprises	4	4	
Miscellaneous	35	31	4
	192	*189*	*3*
	3,884	3,678	206
Foreign exchange accounts—			
Exchange Fund Account	51	414	- 363
International Monetary Fund—Subscriptions	24	15	9
	75	429	- 354
Cash—			
Interest on bank deposits	278	243	35
Consolidated specified purpose accounts—			
Interest on loans to the Unemployment Insurance Account	224	739	- 515
Other accounts—			
Government's holdings of unmatured debt	29	69	- 40
Interest on investment re: military purchases	21	13	8
Rental income from properties	9	22	- 13
Supply revolving fund	7	5	2
Other	5	4	1
	71	113	- 42
Total as per Table 5.2	4,532	5,202	- 670

(1) Less than $500,000.

SUPPLEMENTARY STATEMENT

Monthly Total Net Revenue by Selected Classification

Total net revenue by selected classification is presented by month in Table 5.6.

TABLE 5.6

MONTHLY TOTAL NET REVENUE BY SELECTED CLASSIFICATION
(in millions of dollars)

	Personal income tax	Corporation income tax	Non-resident income tax	Sales tax	Customs import duties	Excise duties	Petroleum and gas revenue tax[1]	Oil export charges	Excise tax—Gasoline and aviation gas and diesel fuel	Other excise taxes and duties and other tax revenue	Non-tax revenue	Total
April, 1985	878	378	139	459	314	110	109	9	5	7	286	2,694
May	3,070	654	71	746	310	143	128	31	35	156	360	5,704
June	2,035	524	49	666	299	98	151	69	31	59	710	4,691
July	3,158	788	72	909	409	132	180	48	36	88	508	6,328
August	2,836	617	71	758	300	127	157	14	30	146	286	5,342
September	2,813	572	43	753	301	121	170	10	41	97	409	5,330
October	3,061	691	69	916	416	143	147	3	62	135	265	5,908
November	2,925	625	78	781	355	142	146	1	98	150	345	5,646
December	2,923	630	50	801	284	143	140		126	133	1,286	6,516
January, 1986	3,673	802	153	878	329	110	273	−1	112	132	298	6,759
February	2,917	743	149	720	286	87	157		26	198	104	5,387
March	1,918	1,943	64	757	336	106	214		80	85	754	6,257
Supplementary	801	243	45	239	36	11	65	1	88	79	388	1,996
Total net revenue as per Table 5.2	33,008	9,210	1,053	9,383	3,975	1,473	2,037	185	770	1,465	5,999	68,558

[1] Includes the incremental oil revenue tax.

SECTION 6

1985-86
PUBLIC ACCOUNTS

Budgetary Expenditure

CONTENTS

	Page
Budgetary expenditure	6.2
By envelope	6.3
Reconciliation of total net expenditure	6.6
By standard object	6.8
By program	6.9
By type	6.11
Supplementary statements—	
Public debt charges	6.14
Expenditure under statutory authority	6.14
Monthly total net expenditure by major spending ministry	6.16

BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. In addition, budgetary expenditure may also include charges related to the provision for valuation of loans, investments and advances, allowance for borrowings of agent Crown corporations, and accounts payable and other allowances related to statutory items and certain annual appropriations. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year and in the supplementary period including accounts payable at year end, and, expenditure internal to the Government.

Expenditure excludes amounts charged to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

In this section, expenditure is analysed in several different ways:

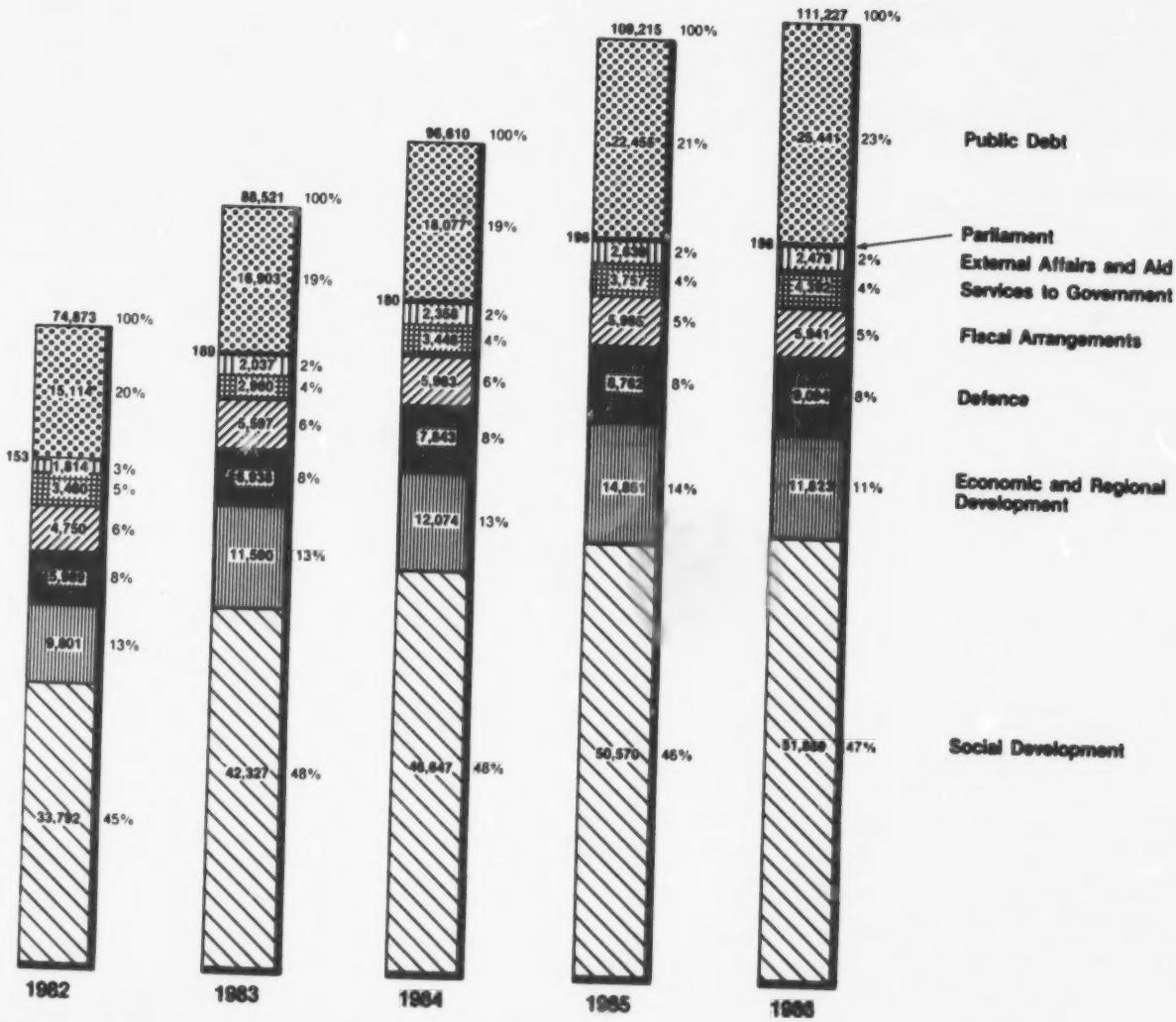
- by envelope, i.e. policy sector;
- by standard object, i.e. productive resources acquired or transfer payments made;
- by program, i.e. purpose; and,
- by type, i.e. operating, capital, and transfer payments.

Expenditure by Envelope

The Government, under its policy and expenditure management system, manages the resources made available to it by "envelope". Each envelope represents the resources allocated to a particular policy sector for all elements of ministerial spending that relates to that sector. Table 6.1 presents budgetary expenditure by envelope. The table is presented on both a gross and net basis and segregates expenditure with outside parties from expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations.

EXPENDITURE BY ENVELOPE*

Five year comparative summary
Millions of dollars



*Based on total net expenditure from outside parties.

TABLE 6.1

BUDGETARY EXPENDITURE BY ENVELOPE AND SOURCE
(in millions of dollars)

	1985-86							
	Gross expenditure			Revenue credited to appropriations		Net expenditure		
	With outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	With outside parties[2]	Internal to the Government	Total
Social development—								
Old age security benefits, guaranteed income supplements and spouses' allowances	12,525		12,525			12,525		12,525
Unemployment insurance benefits	10,029		10,029			10,029		10,029
Established programs financing—								
Insurance and medical care services	6,400		6,400			6,400		6,400
Education support	2,580		2,580			2,580		2,580
Canada Assistance Plan	3,916		3,916			3,916		3,916
Family allowances	2,501		2,501			2,501		2,501
Justice and legal	2,016	5	2,021			2,016	5	2,021
Social assistance—Indians and Inuit	1,953	5	1,958			1,953	5	1,958
Direct job creation and training	1,795		1,795			1,795		1,795
Veterans benefits	1,535	1	1,536			1,535	1	1,536
Housing	1,429		1,429			1,429		1,429
Television, film and radio	1,023		1,023			1,023		1,023
Other	4,562	982	5,544	405	972	4,157	10	4,167
	52,264	*993*	*53,257*	*405*	*972*	*51,859*	*21*	*51,880*
Economic and regional development	13,630	320	13,950	1,807	290	11,823	30	11,853
Defence	9,366	55	9,421	272	18	9,094	37	9,131
Fiscal arrangements	5,941		5,941			5,941		5,941
Services to Government	4,599	2,055	6,654	207	2,030	4,392	25	4,417
External affairs and aid	2,500	2	2,502	21	1	2,479	1	2,480
Parliament	198		198			198		198
Total program expenditure	*88,498*	*3,425*	*91,923*	*2,712*	*3,311*	*85,786*	*114*	*85,900*
Public debt	25,441	2	25,443			25,441	2	25,443
Total expenditure	113,939	3,427	117,366	2,712	3,311	111,227	116	111,343

(1) Less than $500,000.
(2) Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.

1984-85								
Gross expenditure			Revenue credited to appropriations		Net expenditure			
With outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	With outside parties[2]	Internal to the Government	Total	Increase or decrease (–) in total net expenditure
11,418		11,418			11,418		11,418	1,107
10,052		10,052			10,052		10,052	– 23
6,330		6,330			6,330		6,330	70
2,492		2,492			2,492		2,492	88
3,745		3,745			3,745		3,745	171
2,418		2,418			2,418		2,418	83
1,863	9	1,872			1,863	9	1,872	149
1,985	1	1,986			1,985	1	1,986	– 28
2,053	1	2,054			2,053	1	2,054	– 259
1,458	1	1,459			1,458	1	1,459	77
1,657		1,657			1,657		1,657	– 228
1,040	9	1,049	6	9	1,034		1,034	– 11
4,466	969	5,435	401	969	4,065		4,065	102
50,977	*990*	*51,967*	*407*	*978*	*50,570*	*12*	*50,582*	*1,298*
17,641	357	17,998	2,790	329	14,851	28	14,879	– 3,026
9,021	146	9,167	259	12	8,762	134	8,896	235
5,985		5,985			5,985		5,985	– 44
4,031	1,924	5,955	274	1,904	3,757	20	3,777	640
2,659	2	2,661	20	(1)	2,639	2	2,641	– 161
196		196			196		196	2
90,510	*3,419*	*93,929*	*3,750*	*3,223*	*86,760*	*196*	*86,956*	*– 1,056*
22,455	14	22,469			22,455	14	22,469	2,974
112,965	3,433	116,398	3,750	3,223	109,215	210	109,425	1,918

Reconciliation of Total Net Expenditure

Total net expenditure of $111,343 million ($109,425 million in 1985) reported in Table 6.1 differs from the total use of budgetary appropriations of $103,164 million ($100,254 million in 1985) reported (by ministry) on the Statement of Source and Disposition of Authorities (Section 2 of this volume). The difference represents transactions of consolidated specified purpose accounts including budgetary transactions internal to the Government and the provision for valuation of loans, investments and advances which is not applied to each appropriation, and the accrual of liabilities related to statutory items and other appropriations. Changes have been made, in 1986, in the valuation and classification of certain assets and liabilities, and in the recognition of international reserves held in the Exchange Fund Account.

Commencing with 1985-86 (1984-85 for the Canadian Ownership Account), the transactions of certain specified purpose accounts are reported with budgetary revenue and expenditure. These accounts are:

- Unemployment Insurance Account;
- Canadian Ownership Account;
- Western Grain Stabilization Account;
- Oil Export Charges Revenue Sharing Account; and,
- Crop Reinsurance Fund.

However, since enabling legislation requires that the transactions in each of these specified purpose accounts be accounted for separately as non-budgetary transactions, the expenditure reported elsewhere in the Public Accounts do not include the expenditure recorded in these accounts.

Therefore, Table 6.2 is a comparative reconciliation of total net expenditure reported in Table 6.1 with other tables and statements appearing elsewhere in Volumes I (Section 4 and remaining portion of this section) and II of the Public Accounts.

TABLE 6.2

RECONCILIATION OF TOTAL NET EXPENDITURE
(in millions of dollars)

	1985-86			1984-85		
	$	$	$	$	$	$
Total net expenditure as per Table 6.1			111,343			109,425
Social development envelope—						
Total as per Table 6.1		51,880			50,582	
Add: Government's contribution to the Unemployment Insurance Account as per Table 7.2 of this volume	2,744			2,788		
Government's contribution as employer to the Unemployment Insurance Account	74			76		
Provision for valuation				100		
Less: Unemployment insurance benefits as per Table 7.2 of this volume	9,834			9,890		
Unemployment Insurance Account's administration expenses as per Table 7.2 of this volume	904			911		
Provision for valuation	158					
		(8,078)	(8,078)		(7,837)	(7,837)
Total as per Table 4.1 of this volume		43,802			42,745	
Economic and regional development envelope—						
Total as per Table 6.1		11,853			14,879	
Add: Provision for valuation	868					
Government's contribution to the Western Grain Stabilization Account	85			117		
Government's contribution as employer to the Unemployment Insurance Account	58			54		
Less: Payments of the Western Grain Stabilization Account	526			223		
Provision for valuation				745		
Oil Export Charges Revenue Sharing Account payments	142			269		
Payments of the Crop Reinsurance Fund	98					
		245	245		(1,066)	(1,066)
Total as per Table 4.1 of this volume		12,098			13,813	

TABLE 6.2

RECONCILIATION OF TOTAL NET EXPENDITURE—*Concluded*

(in millions of dollars)

	1985-86			1984-85		
	$	$	$	$	$	$
Defence envelope—						
Total as per Table 6.1		9,131			8,896	
Add: Government's contribution as employer to the Unemployment Insurance Account	84			77		
Less: Provision for valuation	47			47		
		37	37		30	30
Total as per Table 4.1 of this volume		9,168			8,926	
Fiscal arrangements envelope—						
Total as per Table 6.1		5,941			5,985	
Add: Provision for valuation					100	100
Total as per Table 4.1 of this volume		5,941			6,085	
Services to Government envelope—						
Total as per Table 6.1		4,417			3,777	
Add: Government's contribution as employer to the Unemployment Insurance Account	21			12		
Less: Provision for valuation	110			27		
		(89)	(89)		(15)	(15)
Total as per Table 4.1 of this volume		4,328			3,762	
External affairs and aid envelope—						
Total as per Table 6.1		2,480			2,641	
Add: Government's contribution as employer to the Unemployment Insurance Account	5			5		
Less: Provision for valuation	364			468		
		(359)	(359)		(463)	(463)
Total as per Table 4.1 of this volume		2,121			2,178	
Parliament envelope—						
Total as per Table 6.1		198			196	
Add: Government's contribution as employer to the Unemployment Insurance Account	3			2		
Less: Provision for valuation		3	3		(2)	(2)
Total as per Table 4.1 of this volume		201			194	
Public debt envelope—						
Total as per Table 6.1		25,443			22,469	
Add: Interest credited to the Western Grain Stabilization Account	48			93		
Interest credited to the Unemployment Insurance Account	3					
Provision for valuation	11			11		
Less: Provision for valuation		62	62		82	82
Total as per Table 4.1 of this volume		25,505			22,551	
Total net expenditure as per Table 4.1 of this volume			103,164			100,254

Expenditure by Standard Object

The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government.

A comparative summary of expenditure by standard object is presented in Table 6.3. Additional details are given in Section 1 (Table 4) of Volume II (Part I).

Transfer payments were the largest category, and accounted for $47,115 million or 46% of total net expenditure. Payments included fiscal transfer payments to provinces, $5,403 million; payments under the Public Utilities Income Tax Act, $299 million; payments for insured health services and extended health care, $6,386 million; family allowance payments, $2,500 million; guaranteed income supplement payments, $3,319 million; spouse's allowance payments, $348 million; old age security payments, $8,858 million; Canada Assistance Plan payments, $3,876 million; and, post-secondary education payments, $2,278 million.

Personnel accounted for $13,330 million or 13% of total net expenditure. The increase of $422 million was due mainly to higher salary rates.

Public debt charges totalled $25,505 million or 25% of total net expenditure. The increase of $2,954 million was due mainly to an increase in unmatured debt.

TABLE 6.3

EXPENDITURE BY STANDARD OBJECT
(in millions of dollars)

		1985-86	1984-85	Increase or decrease (-) Amount	%
Personnel	(1)	13,330	12,908	422	3
Transportation and communications	(2)	1,580	1,519	61	4
Information	(3)	316	359	-43	-12
Professional and special services	(4)	2,766	2,700	66	2
Rentals	(5)	882	846	36	4
Purchased repair and maintenance	(6)	1,141	1,101	40	4
Utilities, materials and supplies	(7)	2,244	2,245	-1	
Construction and acquisition of land, buildings and works	(8)	1,587	1,639	-52	-3
Construction and/or acquisition of machinery and equipment	(9)	2,885	3,318	-433	-13
Transfer payments	(10)	47,115	49,030	-1,915	-4
Public debt charges	(11)	25,505	22,551	2,954	13
All other expenditure	(12)	9,837	9,010	827	9
Total gross expenditure	(1-12)	109,188	107,226	1,962	2
Less: revenue credited to the votes	(13)	6,024	6,972	-948	-14
Total net expenditure as per Table 6.2	(1-13)	103,164	100,254	2,910	3

Details can be found in Section 1 (Table 4) of Volume II (Part I).

Expenditure by Program

The programs of each department and agency identify the major objectives of the ministry.

A comparative summary of expenditure by program is provided in Table 6.4.

TABLE 6.4

EXPENDITURE BY PROGRAM
(in millions of dollars)

	1985-86	1984-85	Increase or decrease (-)
AGRICULTURE—			
Department—			
Administration	59	56	3
Agri-food development	1,207	1,263	- 56
Agri-food regulation and inspection	239	204	35
Canadian forestry service	208	192	16
Canadian Grain Commission	38	38	
	1,751	*1,753*	*- 2*
Canadian Dairy Commission	4	6	- 2
Canadian Livestock Feed Board	16	19	- 3
Canagrex		5	- 5
	1,771	1,783	- 12
COMMUNICATIONS—			
Department—			
Communications and culture	310	283	27
Canada Council	74	73	1
Canadian Broadcasting Corporation	857	905	- 48
Canadian Film Development Corporation	76	46	30
Canadian Radio-television and Telecommunications Commission	25	25	
National Arts Centre Corporation	17	15	2
National Film Board	65	61	4
National Library	32	30	2
National Museums of Canada	74	74	
Public Archives	40	39	1
	1,570	1,551	19
CONSUMER AND CORPORATE AFFAIRS—			
Department	155	194	- 39
Canada Post Corporation	355	516	- 161
Restrictive Trade Practices Commission	1	1	
Standards Council of Canada	6	7	- 1
	517	718	- 201
ECONOMIC AND REGIONAL DEVELOPMENT		6	- 6
EMPLOYMENT AND IMMIGRATION—			
Department/Canada Employment and Immigration Commission—			
Corporate and special services	50	53	- 3
Employment and insurance	4,522	4,809	- 287
Immigration	139	128	11
	4,711	*4,990*	*- 279*
Immigration Appeal Board	5	4	1
	4,716	4,994	- 278
ENERGY, MINES AND RESOURCES—			
Department—			
Administration	41	43	- 2
Energy	1,868	3,797	- 1,929
Minerals and earth sciences	319	288	31
	2,228	*4,128*	*- 1,900*
Atomic Energy Control Board	21	20	1
Atomic Energy of Canada Limited	275	326	- 51
National Energy Board	25	24	1
Petro-Canada		17	- 17
Petro-Canada International Assistance Corporation	24	60	- 36
	2,573	4,575	- 2,002
ENVIRONMENT—			
Department—			
Administration	38	49	- 11
Environmental services	375	395	- 20
Parks Canada	288	310	- 22
	701	754	- 53
EXTERNAL AFFAIRS—			
Department—			
Canadian interests abroad	768	723	45
Grains and oilseeds	9	12	- 3
World exhibitions	5	11	- 6
	782	*746*	*36*
Canadian Commercial Corporation	16	17	- 1
Canadian International Development Agency	1,269	1,333	- 64
International Development Research Centre	86	81	5
International Joint Commission	3	3	
	2,156	2,180	- 24
FINANCE—			
Department—			
Financial and economic policies	86	90	- 4
Public debt	25,505	22,551	2,954
Fiscal transfer payments	5,702	5,813	- 111
Canadian Import Tribunal	2	2	
Inspector general of banks	4	2	2
Special	797	(1)	797
	32,096	*28,458*	*3,638*
Auditor General	42	40	2
Insurance	24	13	11
Tariff Board	3	3	
	32,165	28,514	3,651
FISHERIES AND OCEANS	635	721	- 86
GOVERNOR GENERAL	6	6	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—			
Department—			
Administration	46	50	- 4
Indian and Inuit affairs	1,564	1,488	76
Northern affairs	135	155	- 20
Transfer payments to the territorial governments	586	495	91
Native claims	45	63	- 18
	2,376	2,251	125
JUSTICE—			
Department—			
Administration of Justice	132	134	- 2
Canadian Human Rights Commission	9	9	
Commissioner for Federal Judicial Affairs	107	89	18
Federal Court of Canada	8	8	
Law Reform Commission of Canada	5	5	
Offices of the Information and Privacy Commissioners of Canada	3	3	
Supreme Court of Canada	6	6	
Tax Court of Canada	3	3	
	273	257	16

TABLE 6.4

EXPENDITURE BY PROGRAM—*Continued*
(in millions of dollars)

	1985-86	1984-85	Increase or decrease (–)
LABOUR—			
Department	151	129	22
Canada Labour Relations Board	6	6	
Canada Mortgage and Housing Corporation	1,454	1,965	– 511
Canadian Centre for Occupational Health and Safety	7	7	
	1,618	2,107	– 489
NATIONAL DEFENCE—			
Defence services	9,154	8,912	242
Defence Construction (1951) Limited	14	14	
	9,168	8,926	242
NATIONAL HEALTH AND WELFARE—			
Department—			
Departmental administration	43	44	– 1
Health services and promotion	6,441	6,380	61
Social services	3,984	3,790	194
Medical services	398	377	21
Health protection	118	114	4
Income security	15,100	13,905	1,195
Fitness and amateur sport	68	102	– 34
XV Olympic winter games	47	45	2
	26,199	*24,737*	*1,442*
Medical Research Council	161	157	4
	26,360	24,914	1,446
NATIONAL REVENUE—			
Customs and Excise	416	409	7
Taxation	700	663	37
	1,116	1,072	44
PARLIAMENT—			
The Senate	27	26	1
House of Commons	163	158	5
Library of Parliament	11	10	1
	201	194	7
PRIVY COUNCIL—			
Department—			
Privy Council	51	51	
Special		1	– 1
	51	*52*	*– 1*
Canadian Intergovernmental Conference Secretariat	3	3	
Chief Electoral Officer	4	94	– 90
Commissioner of Official Languages	9	9	
Economic Council of Canada	8	8	
Public Service Staff Relations Board	9	8	1
	84	174	– 90
PUBLIC WORKS—			
Department—			
Services	233	184	49
Accommodation	528	552	– 24
Government realty assets support	323	436	– 113
Marine transportation and related engineering works	10	12	– 2
Land transportation and other engineering works	63	72	– 9
	1,157	*1,256*	*– 99*
National Capital Commission	81	97	– 16
	1,238	1,353	– 115
REGIONAL INDUSTRIAL EXPANSION—			
Department	1,060	1,070	– 10
Canadair Financial Corporation Inc.	1,188	300	888
Cape Breton Development Corporation	120	108	12
Federal Business Development Bank	26	31	– 5
Investment Canada	10	7	3
The de Havilland Aircraft of Canada, Limited	50	150	– 100
	2,454	1,666	788
SCIENCE AND TECHNOLOGY—			
Ministry of State	13	7	6
National Research Council of Canada—			
Scientific and industrial research	396	447	– 51
Scientific and technical information	21	21	
	417	*468*	*– 51*
Natural Sciences and Engineering Research Council	310	312	– 2
Science Council of Canada	4	5	– 1
	744	792	– 48
SECRETARY OF STATE—			
Department—			
Administration and regional operations	36	34	2
Official languages	333	313	20
Education support	2,581	2,492	89
Citizenship and culture	179	203	– 24
	3,129	*3,042*	*87*
Canadian Advisory Council on the Status of Women	3	3	
Public Service Commission	117	113	4
Social Sciences and Humanities Research Council	63	63	
Status of Women—Office of the Co-ordinator	3	3	
	3,315	3,224	91
SOCIAL DEVELOPMENT		3	– 3
SOLICITOR GENERAL—			
Department	120	40	80
Canadian Security Intelligence Service	116		116
Correctional Service	730	740	– 10
National Parole Board	15	14	1
Royal Canadian Mounted Police—			
Law enforcement	794	836	– 42
	1,775	1,630	145
SUPPLY AND SERVICES—			
Department—			
Services	202	205	– 3
Supply	27	– 2	29
	229	*203*	*26*
Statistics Canada	209	208	1
	438	411	27

TABLE 6.4

EXPENDITURE BY PROGRAM—*Concluded*
(in millions of dollars)

	1985-86	1984-85	Increase or decrease (–)
TRANSPORT—			
Department—			
Departmental administration	192	179	13
Marine transportation	787	812	– 25
Air transportation	676	794	– 118
Surface transportation	1,023	1,168	– 145
	2,678	*2,953*	*– 275*
Canadian Aviation Safety Board	18	5	13
Canadian Transport Commission	680	786	– 106
Grain Transportation Agency Administrator	2	1	1
Northern Pipeline Agency	1	4	– 3
	3,379	3,749	– 370
TREASURY BOARD—			
Secretariat—			
Central administration of the public service	59	56	3
Employer contributions to insurance plans	207	202	5
Temporary assignments	1	1	
	267	*259*	*8*
Comptroller General	12	11	1
	279	270	9
VETERANS AFFAIRS—			
Veterans affairs	772	764	8
War Veterans Allowance Board	1	1	
Pensions Review Board	2	1	1
Canadian Pension Commission	756	688	68
Bureau of pensions advocates	5	5	
	1,536	1,459	77
Total net expenditure as per Table 6.2	103,164	100,254	2,910

(1) Less than $500,000.

Expenditure by Type

Expenditure may be classified under three major types: operating, capital, and transfer payments. Operating expenditures consist of expenditures incurred in conducting the administrative and operating activities of the program; capital expenditures are for the construction and acquisition of fixed assets; transfer payments represent payments for other than goods and services, made for the purpose of furthering program objectives.

A comparative summary of expenditure by type is presented in Table 6.5.

TABLE 6.5

EXPENDITURE BY TYPE
(in thousands of dollars)

	Operating		Capital		Transfer payments		Total	
	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85
AGRICULTURE—								
Department	728,068	755,274	156,070	119,305	866,664	878,453	1,750,802	1,753,032
Canadian Dairy Commission	3,739	5,780	34	197			3,773	5,977
Canadian Livestock Feed Board	1,302	1,308	14	48	15,455	17,302	16,771	18,658
Canagrex		5,400						5,400
	733,109	*767,762*	*156,118*	*119,550*	*882,119*	*895,755*	*1,771,346*	*1,783,067*
COMMUNICATIONS—								
Department	234,947	212,701	22,753	25,302	51,823	45,455	309,523	283,458
Canada Council	74,244	72,614					74,244	72,614
Canadian Broadcasting Corporation	857,347	904,927					857,347	904,927
Canadian Film Development Corporation	75,928	45,571					75,928	45,571
Canadian Radio-television and Telecommunications Commission	24,703	25,026	327	225			25,030	25,251
National Arts Centre Corporation	16,574	14,932					16,574	14,932
National Film Board	61,614	58,042	3,202	3,168	259	277	65,075	61,487
National Library	31,271	29,656	550	471	38	37	31,859	30,164
National Museums of Canada	63,403	62,493	2,175	2,662	8,334	8,568	73,912	73,723
Public Archives	37,891	36,583	2,204	2,669			40,095	39,252
	1,477,922	*1,462,545*	*31,211*	*34,497*	*60,454*	*54,337*	*1,369,587*	*1,351,379*
CONSUMER AND CORPORATE AFFAIRS—								
Department	120,239	129,779	5,105	5,767	29,594	58,205	154,938	193,751
Canada Post Corporation	355,014	515,831					355,014	515,831
Restrictive Trade Practices Commission	1,420	1,393		6			1,420	1,399
Standards Council of Canada	5,424	6,612					5,424	6,612
	482,097	*653,615*	*5,105*	*5,773*	*29,594*	*58,205*	*516,796*	*717,593*

TABLE 6.5

EXPENDITURE BY TYPE—*Continued*
(in thousands of dollars)

	Operating		Capital		Transfer payments		Total	
	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85
ECONOMIC AND REGIONAL DEVELOPMENT		6,137		33		159		6,329
EMPLOYMENT AND IMMIGRATION—								
Department/Canada Employment and Immigration Commission	3,549,509	3,584,200	6,230	13,863	1,155,593	1,391,730	4,711,332	4,989,793
Immigration Appeal Board	4,562	4,270	21	298			4,583	4,568
	3,554,071	*3,588,470*	*6,251*	*14,161*	*1,155,593*	*1,391,730*	*4,715,915*	*4,994,361*
ENERGY, MINES AND RESOURCES—								
Department	418,188	392,258	37,944	44,627	1,772,571	3,690,929	2,228,703	4,127,814
Atomic Energy Control Board	19,874	19,788	258	222	593	443	20,725	20,453
Atomic Energy of Canada Limited	275,121	325,536					275,121	325,536
National Energy Board	24,727	23,797	328	246			25,055	24,043
Petro-Canada		17,040						17,040
Petro-Canada International Assistance Corporation	23,800	60,500					23,800	60,500
	761,710	*838,919*	*38,530*	*45,095*	*1,773,164*	*3,691,372*	*2,573,404*	*4,575,386*
ENVIRONMENT	557,825	568,008	120,359	138,782	22,614	47,343	700,798	754,133
EXTERNAL AFFAIRS—								
Department	558,851	515,899	58,622	70,461	164,496	159,458	781,969	745,818
Canadian Commercial Corporation	15,826	17,617					15,826	17,617
Canadian International Development Agency	72,714	72,020	1,097	2,079	1,194,863	1,258,820	1,268,674	1,332,919
International Development Research Centre	86,000	81,000					86,000	81,000
International Joint Commission	3,150	2,913	31	17			3,181	2,930
	736,541	*689,449*	*59,750*	*72,557*	*1,359,359*	*1,418,278*	*2,155,650*	*2,180,284*
FINANCE—								
Department	26,391,563	22,641,235	2,071	3,319	5,702,015	5,813,601	32,095,649	28,458,155
Auditor General	40,981	38,309	1,042	1,060	410	358	42,433	39,727
Insurance	24,443	12,922	24	76			24,467	12,998
Tariff Board	2,920	2,742	26	35			2,946	2,777
	26,459,907	*22,695,208*	*3,163*	*4,490*	*5,702,425*	*5,813,959*	*32,165,495*	*28,513,657*
FISHERIES AND OCEANS	475,213	480,625	127,534	205,363	31,677	34,780	634,424	720,768
GOVERNOR GENERAL	6,173	5,605	112	195			6,285	5,800
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	358,753	392,136	78,469	91,203	1,938,714	1,767,721	2,375,936	2,251,060
JUSTICE—								
Department	80,107	75,873	1,789	1,453	49,805	57,043	131,701	134,369
Canadian Human Rights Commission	8,705	8,501	97	261			8,802	8,762
Commissioner for Federal Judicial Affairs	90,758	74,047	24	14	15,823	15,188	106,605	89,249
Federal Court of Canada	8,233	7,566	288	792			8,521	8,358
Law Reform Commission of Canada	4,491	4,993	42	54			4,533	5,047
Offices of the Information and Privacy Commissioners of Canada	3,118	2,382	65	61			3,183	2,443
Supreme Court of Canada	5,751	5,351	114	367	554	552	6,419	6,270
Tax Court of Canada	2,997	2,558	216	491			3,213	3,049
	204,160	*181,271*	*2,635*	*3,493*	*66,182*	*72,783*	*272,977*	*257,547*
LABOUR—								
Department	73,876	74,738	2,705	605	74,709	54,211	151,290	129,554
Canada Labour Relations Board	5,978	5,645	168	34			6,146	5,679
Canada Mortgage and Housing Corporation	1,454,268	1,965,063					1,454,268	1,965,063
Canadian Centre for Occupational Health and Safety	6,561	3,910	126	1,639		1,467	6,687	7,016
	1,540,683	*2,049,356*	*2,999*	*2,278*	*74,709*	*55,678*	*1,618,391*	*2,107,312*
NATIONAL DEFENCE	6,432,613	6,013,503	2,332,524	2,567,284	402,713	345,351	9,167,850	8,926,138
NATIONAL HEALTH AND WELFARE—								
Department	568,550	576,499	61,439	50,726	25,568,718	24,129,694	26,198,707	24,756,919
Medical Research Council	3,613	3,546	18	63	157,699	153,191	161,330	156,800
	572,163	*580,045*	*61,457*	*50,789*	*25,726,417*	*24,282,885*	*26,360,037*	*24,913,719*
NATIONAL REVENUE—								
Customs and Excise	406,839	397,412	8,444	11,130			415,283	408,542
Taxation	689,830	646,248	10,382	16,915	53	48	700,265	663,211
	1,096,669	*1,043,660*	*18,826*	*28,045*	*53*	*48*	*1,115,548*	*1,071,753*
PARLIAMENT—								
The Senate	26,045	24,834	262	468	1,134	710	27,441	26,012
House of Commons	155,653	148,868	5,379	7,874	1,905	1,023	162,937	157,765
Library of Parliament	10,577	10,025	76	157			10,653	10,182
	192,275	*183,727*	*5,717*	*8,499*	*3,039*	*1,733*	*201,031*	*193,959*

TABLE 6.5

EXPENDITURE BY TYPE—*Concluded*
(in thousands of dollars)

	Operating		Capital		Transfer payments		Total	
	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85
PRIVY COUNCIL—								
Department	48,806	49,045	1,789	1,758	69	1,199	50,664	52,002
Canadian Intergovernmental Conference Secretariat	2,869	2,406	1	7			2,870	2,413
Chief Electoral Officer	3,741	78,320	40	105	103	15,069	3,884	93,494
Commissioner of Official Languages	9,512	9,149		218			9,512	9,367
Economic Council of Canada	8,544	8,138	41	117			8,585	8,255
Public Service Staff Relations Board	8,742	8,184	134	67			8,876	8,251
	82,214	*155,242*	*2,005*	*2,272*	*172*	*16,268*	*84,391*	*173,782*
PUBLIC WORKS—								
Department	768,821	778,123	141,410	191,704	246,951	286,567	1,157,182	1,256,394
National Capital Commission	81,026	97,055					81,026	97,055
	849,847	*875,178*	*141,410*	*191,704*	*246,951*	*286,567*	*1,238,208*	*1,353,449*
REGIONAL INDUSTRIAL EXPANSION—								
Department	252,567	230,970	3,811	2,840	803,680	836,587	1,060,058	1,070,397
Canadair Financial Corporation Inc	1,188,166	300,000					1,188,166	300,000
Cape Breton Development Corporation	120,099	107,573					120,099	107,573
Federal Business Development Bank	25,929	31,108					25,929	31,108
Investment Canada	9,850	6,697	370	66		15	10,220	6,778
The de Havilland Aircraft of Canada, Limited	50,000	150,000					50,000	150,000
	1,646,611	*826,348*	*4,181*	*2,906*	*803,680*	*836,602*	*2,454,472*	*1,665,856*
SCIENCE AND TECHNOLOGY—								
Ministry of State	8,780	5,302	584	62	3,518	1,895	12,882	7,259
National Research Council of Canada	227,384	254,793	76,710	104,551	112,927	108,615	417,021	467,959
Natural Sciences and Engineering Research Council	10,851	8,700	370	2,332	298,976	300,527	310,197	311,559
Science Council of Canada	4,282	4,765	20	32			4,302	4,797
	251,297	*273,560*	*77,684*	*106,977*	*415,421*	*411,037*	*744,402*	*791,574*
SECRETARY OF STATE—								
Department	179,198	168,981	3,851	2,337	2,945,574	2,871,014	3,128,623	3,042,332
Canadian Advisory Council on the Status of Women	2,330	2,384	94	7			2,424	2,391
Public Service Commission	116,311	110,076	1,032	3,181			117,343	113,257
Social Sciences and Humanities Research Council	5,748	5,649	228	202	57,234	57,009	63,210	62,860
Status of Women—Office of the Co-ordinator	3,092	2,998	17	87			3,109	3,085
	306,679	*290,088*	*5,222*	*5,814*	*3,002,808*	*2,928,023*	*3,314,709*	*3,223,925*
SOCIAL DEVELOPMENT		2,668		19				2,687
SOLICITOR GENERAL—								
Department	23,879	21,894	665	1,055	95,294	17,322	119,838	40,271
Canadian Security Intelligence Service	115,891						115,891	
Correctional Service	594,465	606,119	133,975	132,464	1,249	1,306	729,689	739,889
National Parole Board	14,690	13,693	94	280			14,784	13,973
Royal Canadian Mounted Police	690,199	731,750	76,563	90,901	27,724	13,226	794,486	835,877
	1,439,124	*1,373,456*	*211,297*	*224,700*	*124,267*	*31,854*	*1,774,688*	*1,630,010*
SUPPLY AND SERVICES—								
Department	218,758	188,253	8,899	13,108	1,585	1,198	229,242	202,559
Statistics Canada	202,414	198,416	6,027	9,390	205	247	208,646	208,053
	421,172	*386,669*	*14,926*	*22,498*	*1,790*	*1,445*	*437,888*	*410,612*
TRANSPORT—								
Department	1,566,827	1,688,749	774,619	790,344	335,899	473,723	2,677,345	2,952,816
Canadian Aviation Safety Board	17,144	4,445	1,020	930			18,164	5,375
Canadian Transport Commission	44,292	42,960	452	685	635,427	742,753	680,171	786,398
Grain Transportation Agency Administrator	1,932	1,130	86	211	227		2,245	1,341
Northern Pipeline Agency	861	3,524					861	3,524
	1,631,056	*1,740,808*	*776,177*	*792,170*	*971,553*	*1,216,476*	*3,378,786*	*3,749,454*
TREASURY BOARD—								
Secretariat	266,660	257,573	339	643	525	563	267,524	258,779
Comptroller General	11,501	10,813	98	44			11,599	10,857
	278,161	*268,386*	*437*	*687*	*525*	*563*	*279,123*	*269,636*
VETERANS AFFAIRS	307,750[1]	294,625	2,490	3,253	1,226,081	1,161,125	1,536,321	1,459,003
Total net expenditure as per Table 6.2	52,855,795	48,687,069	4,286,589	4,745,087	46,022,074	46,822,077	103,164,458	100,254,233

[1] This amount includes $2.1 million (standard object 12) which is reported as a transfer payment in Section 7 of Volume II (Part II).

SUPPLEMENTARY STATEMENTS

Public Debt Charges

Public debt charges include interest on unmatured debt (including Treasury bills), on specified purpose accounts and on other accounts, cost of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The increase of $2,511 million in public debt charges related to unmatured debt reflects mainly an increase in this debt, which rose from $172,897 million at March 31, 1985 to $201,517 million at March 31, 1986. The increase of $489 million in public debt charges related to specified purpose accounts was due mainly to an increase in superannuation accounts.

A comparative summary of public debt charges is presented in Table 6.6. Details can be found in Section 8 of Volume II (Part II).

TABLE 6.6

PUBLIC DEBT CHARGES
(in millions of dollars)

	1985-86	1984-85	Increase or decrease (–)
Unmatured debt—			
Marketable bonds—			
Payable in Canadian currency	9,058	7,544	1,514
Payable in foreign currencies—			
United States dollars	279	178	101
Deutsche marks	10	8	2
Swiss francs	14	10	4
Japanese yen	4		4
	307	*196*	*111*
	9,365	*7,740*	*1,625*
Canada savings bonds	5,177	4,818	359
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	37	22	15
Treasury bills	5,513	5,216	297
Notes and loans—			
Payable in Canadian currency	4		4
Payable in foreign currencies—			
United States dollars	411	310	101
Swiss francs	51	41	10
Japanese yen	113	60	53
	575	*411*	*164*
	579	*411*	*168*
Servicing costs and costs of issuing new loans	101	54	47
Total public debt charges related to unmatured debt	20,772	18,261	2,511
Specified purpose accounts—			
Superannuation accounts	4,214	3,720	494
Government Annuities Account	73	75	– 2
Canada Pension Plan Account	152	152	
Deposit and trust accounts	104	113	– 9
Other	52	46	6
Total public debt charges related to specified purpose accounts	4,595	4,106	489
Total public debt charges related to consolidated specified purpose accounts	51	93	– 42
Total public debt charges related to other accounts	87	91	– 4
Total public debt charges as per Table 6.3	25,505	22,551	2,954

Expenditure under Statutory Authority

The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than half of the total net expenditure each year.

In 1985-86, expenditure under statutory authority amounted to $67,592 million, accounting for 66% of the total net expenditure of $103,164 million.

Table 6.7 presents a comparative summary of these statutory expenditures.

TABLE 6.7

EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	1985-86			1984-85			Increase or decrease (–)
Public debt charges			25,505			22,551	2,954
Old age security payments			8,858			8,216	642
Contributions to the provinces for hospital insurance, medical care and extended health care under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977			6,386			6,330	56
Federal-provincial fiscal arrangements and public utilities			5,702			5,814	– 112
Payments to the provinces under the Canada Assistance Plan			3,876			3,635	241
Guaranteed income supplement payments			3,319			2,953	366
Government's contribution to the Unemployment Insurance Account			2,744			2,788	– 44
Family allowance payments			2,500			2,418	82
Post-secondary education payments to provinces			2,278			2,265	13
Debt obligations authorized by Appropriation Act No. 4, 1984-85			1,188				1,188
Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank			791				791
Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act			496			590	– 94
Spouse's allowance payments			348			249	99
Interest payments under the Canada Student Loans Act			285			207	78
Grants to municipalities and other taxing authorities			239			272	– 33
Contributions under the Crop Insurance Act			198			188	10
Excess of expenditures over the revenues of the Canada Post Corporation			184			347	– 163
Contributions in respect of fishermens' benefits			176			159	17
Petroleum compensation			– 136			438	– 574
Judges' salaries, allowances and annuities			103			86	17
Payments in connection with the Western Grain Stabilization Act			84			117	– 33
Canada/Nova Scotia Development Fund			81				81
Superannuation, supplementary retirement benefits, death benefits and other pensions—							
Public Service—							
Government's matching contribution to the Public Service Superannuation Account	391			373			
Statutory payments under the Supplementary Retirement Benefits Act	453			421			
Government's contribution as employer to the Unemployment Insurance Account	175			160			
Government's matching contribution to the Canada and Quebec Pension Plans	91			85			
Government's matching contribution to the Supplementary Retirement Benefits Account	72			70			
Government's matching contribution to the death benefit account	7			7			
Amortization of actuarial deficiency	244			356			
		1,433			1,472		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	244			356			
recoveries from revolving funds	67			31			
		311			387		
			1,122			1,085	37
Canadian Forces—							
Government's matching contribution to the Canadian Forces Superannuation Account	223			212			
Statutory payments under the Supplementary Retirement Benefits Act	262			236			
Government's contribution as employer to the Unemployment Insurance Account	58			53			
Government's matching contribution to the Canada and Quebec Pension Plans	32			28			
Government's matching contribution to the Supplementary Retirement Benefits Account	24			22			
Government's matching contribution to the death benefit account	2			2			
Amortization of actuarial deficiency	152			202			
		753			755		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		152			202		
			601			553	48
Royal Canadian Mounted Police—							
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account	68			67			
Statutory payments under the Supplementary Retirement Benefits Act	20			19			
Government's contribution as employer to the Unemployment Insurance Account	12			11			
Government's matching contribution to the Canada and Quebec Pension Plans	7			6			
Government's matching contribution to the Supplementary Retirement Benefits Account	6			6			
Amortization of actuarial deficiency	11			19			
		124			128		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		11			19		
			113			109	4
Payments under the Defence Services and Royal Canadian Mounted Police Pension Continuation Act			17			18	– 1
All other statutory expenditure			534			716	– 182
Total			67,592			62,104	5,488

Monthiy Total Net Expenditure by Major Spending Ministry

Table 6.8 presents a summary of total net expenditure by month for 1985-86.

TABLE 6.8

MONTHLY TOTAL NET EXPENDITURE BY MAJOR SPENDING MINISTRY
(in millions of dollars)

	Finance	National Health and Welfare	National Defence	Employment and Immigration	Transport	Secretary of State	Energy, Mines and Resources	Regional Industrial Expansion	Indian Affairs and Northern Development	External Affairs	Other	Total
April, 1985	2,309	2,173	363	321	95	228	4	18	223	89	857	6,680
May	2,394	2,133	579	464	259	259	232	53	134	165	1,100	7,772
June	2,863	2,168	584	426	245	292	297	74	188	89	1,152	8,378
July	2,661	2,159	753	410	252	294	– 58	92	205	217	1,177	8,162
August	2,462	2,175	779	310	233	245	24	74	233	192	1,130	7,857
September	2,634	2,174	709	304	265	310	201	925	206	139	249	8,116
October	2,527	2,222	797	356	367	252	281	81	213	171	1,101	8,368
November	2,602	2,284	783	348	299	250	165	318	126	165	1,097	8,437
December	3,055	2,199	799	325	300	310	220	79	221	167	1,128	8,803
January, 1986	2,599	2,197	625	366	220	293	167	91	205	166	1,394	8,323
February	2,504	2,230	811	398	247	219	134	1,306	111	195	– 117	8,038
March	3,421	2,166	889	501	186	267	216	126	129	203	1,225	9,329
Supplementary	134	80	697	187	411	96	690	– 783	182	198	3,009	4,901
Total net expenditure as per Table 6.2	32,165	26,360	9,168	4,716	3,379	3,315	2,573	2,454	2,376	2,156	14,502	103,164

SECTION 7

1985-86
PUBLIC ACCOUNTS

Consolidated Specified Purpose Accounts

CONTENTS

	Page
Unemployment Insurance Account	7.2
Canadian Ownership Account	7.3
Oil Export Charges Revenue Sharing Account	7.3
Western Grain Stabilization Account	7.3
Crop Reinsurance Fund	7.3
Supplementary statement— Canada Employment and Immigration Commission relating to the Unemployment Insurance Account	7.4

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are categories of budgetary revenue and expenditure which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues. Such accounts collect primarily receipts of a tax nature, and include: the Unemployment Insurance Account, the Canadian Ownership Account, the Western Grain Stabilization Account, the Oil Export Charges Revenue Sharing Account and the Crop Reinsurance Fund.

In the past, earmarked revenues were credited to non-budgetary accounts, with related offsetting payments and expenditures charged thereto. Commencing with 1985-86 (1984-85 for the Canadian Ownership Account), the transactions of these accounts are reported with budgetary revenue and expenditure, in order to provide a more comprehensive reporting of the Government's operating results. The figures of the previous year have been restated for comparative purposes.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 7.1 presents a summary of the balances and transactions of these accounts, in the manner required by legislation.

The financial statements of the Unemployment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 7.1

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Receipts and other credits		Payments and other charges			Net increase or decrease (-)	
	April 1/ 1985	From outside parties	Internal to the Government	From outside parties	Internal to the Government	March 31/ 1986	1986	1985
	$	$	$	$	$	$	$	$
Unemployment Insurance Account, Table 7.2	- 261,661,420	8,711,788,759	3,587,363,463	10,737,716,855	1,405,495,715	- 105,721,768	155,939,652	16,686,193
Less: interest bearing loans	4,815,000,000		1,180,000,000		594,000,000	4,229,000,000	- 586,000,000	992,000,000
	- 5,076,661,420	*8,711,788,759*	*4,767,363,463*	*10,737,716,855*	*1,999,495,715*	*- 4,334,721,768*	*741,939,652*	*- 975,313,807*
Canadian Ownership Account	1,673,742,836	229,177,065				1,902,919,901	229,177,065	850,158,903
Add: investments made through the Canadian Ownership Account	1,656,854,321					1,656,854,321		
Canadian Ownership special charge collected	*3,330,597,157*	*229,177,065*				*3,559,774,222*	*229,177,065*	*850,158,903*
Oil Export Charges Revenue Sharing Account		142,080,122		141,782,404		297,718	297,718	
Western Grain Stabilization Account	970,514,445	30,120,996	132,649,665	526,267,177		607,017,929	- 363, 496,516	38,148,766
Crop Reinsurance Fund	170,060,894	47,970,958		97,534,342		120,497,510	- 49,563,384	20,418,269
Total	- 605,488,924	9,161,137,900	4,900,013,128	11,503,300,778	1,999,495,715	- 47,134,389	558,354,535	- 66,587,869

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following be credited to the Account: (*a*) premiums, fines, penalties and interest; (*b*) Government share of benefits paid; (*c*) refunds of overpayments of benefits, and benefit repayments; (*d*) amounts for services rendered to other Government departments or agencies, or to the public; (*e*) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, (*f*) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (*a*) benefits paid under the Act; (*b*) costs of administering the Act; and (*c*) interest on advances made by the Minister of Finance.

Maximum weekly employee premiums were $10.81 from April 1, 1985 to December 31, 1985 and $11.63 from January 1, 1986 to March 31, 1986. For the same periods, maximum weekly benefits were $276 from April 1, 1985 to December 31, 1985 and $297 from January 1, 1986 to March 31, 1986.

Interest bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The balance outstanding as at March 31, 1986 bears interest at rates between 10% and 12.5% per annum, and is repayable between September 30, 1986 and March 31, 1988.

TABLE 7.2

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1985-86	1984-85
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employee and employer*	8,957	7,777
Government	2,744	2,788
Investment income	4	2
Interest bearing loans from the Government	594	4,040
	12,299	14,607
PAYMENTS AND OTHER CHARGES—		
Benefits	9,834	9,890
Expenses	904	911
Interest expense	225	741
Repayments of interest bearing loans to the Government	1,180	3,049
	12,143	14,591
Net increase	156	16
Add—Balance at beginning of year	– 262	– 278
Balance at end of year	– 106	– 262

* Included in employee and employer contributions is $245 million ($224 million in 1984-85) from the Government as contribution for employees.

On the Statement of Revenue and Expenditure, receipts and other credits of $8,712 million ($7,553 million in 1985), are reported as revenue, while payments and other charges of $10,738 million ($10,801 million in 1985), are reported as expenditure.

Receipts and other credits of $3,587 million ($7,054 million in 1985) and payments and other charges of $1,405 million ($3,790 million in 1985), internal to the operations of the Government, have been eliminated, in order to present transactions with outside parties, only.

Canadian Ownership Account

This account was established under the authority of Energy, Mines and Resources Vote 5c, Appropriation Act No 4, 1980-81. The account is credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

On the Statement of Revenue and Expenditure, receipts and other credits of $229 million ($850 million in 1985), are reported as revenue.

Oil Export Charges Revenue Sharing Account

This account records the share of the oil export charges that is payable to oil producing provinces, in accordance with the Energy Administration Act. The share of oil export charges is in respect of oil produced in, and exported from, the provinces of British Columbia, Alberta, Manitoba and Saskatchewan. The share pertains to oil export charges collected in 1985-86. Payments made to producing provinces are charged to this account.

On the Statement of Revenue and Expenditure, receipts and other credits of $142 million ($269 million in 1985), are reported as revenue, while payments and other charges of $142 million ($269 million in 1985), are reported as expenditure.

Western Grain Stabilization Account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, mustard seed, canola and flax seed as well as any other seed that may be prescribed which is: (*a*) produced in the designated area and, (*b*) named in Schedule 1 to the Canada Grain Act and designated therein as "Canada Western".

This account records funds for this purpose which are received from:

(*a*) levies paid by participating producers—Ranging from 1% to 2½% of grain sales proceeds to an annual maximum of $60,000 eligible proceeds per participant;

(*b*) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants; and,

(*c*) interest on the amount standing to the credit of the Account, at rates and in accordance with terms and conditions determined by the Minister of Finance.

On the Statement of Revenue and Expenditure, receipts and other credits of $30 million ($51 million in 1985), are reported as revenue, while payments and other charges of $526 million ($223 million in 1985), are reported as expenditure.

Receipts and other credits of $133 million ($210 million in 1985), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Crop Reinsurance Fund

This Fund, established by Section 5(1) of the Crop Insurance Act, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes.

The revenue of the Fund comes from moneys paid by the provinces for the purpose of reinsurance and the expenditure of the Fund are moneys paid to the provinces under the terms of reinsurance agreements.

On the Statement of Revenue and Expenditure, receipts and other credits of $48 million ($20 million in 1985), are reported as revenue, while payments and other charges of $98 million (Nil in 1985), are reported as expenditure.

SUPPLEMENTARY STATEMENT

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Canada Employment and Immigration Commission relating to the Unemployment Insurance Account as at December 31, 1985 and the statement of revenue, expenses and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As described in Note 7, the Commission's administration of claimant's record of employment resulted in an overcharge in the government's share of benefits for 1985. It is likely that such overcharges have also existed in previous years. The Commission's estimate of the most likely amount overcharged referred to in Note 7 is subject to imprecisions and has not been recorded in the accounts. Consequently, I was not able to satisfy myself as to the validity of the amount overcharged and accordingly, it is not possible to determine the amount of any adjustment that would be necessary to the amount due to Canada, the government's share of benefits and the accumulated deficit accounts.

In my opinion, except for the effect of any adjustment, described in the preceding paragraph, that would have been necessary had I been able to satisfy myself as to the reasonableness of the amount overcharged in the government's share of benefits, these financial statements present fairly the financial position of the Commission relating to the Unemployment Insurance Account as at December 31, 1985 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 29, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984	LIABILITIES AND DEFICIT	1985	1984
Balance of the account with Receiver General for Canada	23,947		Balance of the account with Receiver General for Canada		125,811
Due from claimants (Note 3)	125,179	127,004	Unredeemed warrants	114,008	165,124
Due from Canada (Note 4)	157,786		Tax deductions from warrants	76,508	66,199
			Due to Canada (Note 4)		167,534
			Advances from Canada (Note 5)	4,487,779	4,147,998
				4,678,295	4,672,666
			Deficit (Note 7)	4,371,383	4,545,662
	306,912	127,004		306,912	127,004

Approved by the Commission:

PAUL GAUVIN
Executive Director
Finance and Administration

GAETAN LUSSIER
Chairman

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

STATEMENT OF REVENUE, EXPENSES AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Revenue		
Premiums	8,752,844	7,627,117
Penalties	13,500	11,687
	8,766,344	7,638,804
Expenses		
Benefits (Note 6 and Schedule)	10,117,876	9,859,443
Administration	902,286	897,946
Interest on advances from Canada and on the balance of the account with Receiver General for Canada	521,620	452,917
Doubtful accounts	11,878	10,974
	11,553,660	11,221,280
Excess of expenses over revenue before Government's share of benefits	2,787,316	3,582,476
Government's share of benefits (Note 7 and Schedule)	2,961,595	2,890,388
Excess of revenue over expenses (expenses over revenue) for the year	174,279	(692,088)
Deficit at beginning of the year	4,545,662	3,853,574
Deficit at end of the year	4,371,383	4,545,662

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Authority and objective

The Canada Employment and Immigration Commission, a departmental corporation named in Schedule B to the Financial Administration Act, administers the Unemployment Insurance Act, 1971 as amended. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Unemployment Insurance Account.

In the accounts of Canada, the Unemployment Insurance Account was established by Section 131 of the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to this Account. Benefits and the cost of administration of the Act are paid out of the Consolidated Revenue Fund and charged to this Account.

Under Part IV of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees.

2. Accounting policies

(a) Premiums

The premiums are recorded based on an estimate of the amount to be collected in the current year and include adjustments between actual and estimated premiums of prior years.

(b) Penalties

Penalties, levied pursuant to Section 47 of the Act, are recorded on an accrual basis.

(c) Benefits

Benefits represent warrants issued during the year less benefit overpayments identified by the Commission during the year and benefit repayments received and estimated to be receivable under Section 142 of the Act.

(d) Administration

The costs of administration of the Act are determined by the Unemployment Insurance Regulations and are charged to the Account by the Commission.

(e) Interest

Interest on the balance of the account with Receiver General for Canada and interest on advances from Canada are recorded on an accrual basis.

(f) Government's share of benefits

The government's share of benefits is recorded on an accrual basis.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

3. Due from claimants

	1985	1984
	(in thousands of dollars)	
Benefit overpayments and penalties	102,973	88,215
Less: allowance for doubtful accounts	27,794	21,351
	75,179	66,864
Benefit repayments under Section 142 of the Act	50,000	60,140
	125,179	127,004

Uncollectable benefit overpayments and penalties written-off during the year under authority of Section 60(2) of the Regulations amounted to $5.4 million (1984—$4.9 million).

4. Due from (to) Canada

	1985	1984
	(in thousands of dollars)	
Government's share of benefits (Note 7)	27,290	27,835
Premiums	132,929	(165,882)
Interest on balance of the account with Receiver General for Canada	1,156	978
Administration expenses	(3,702)	(30,567)
Benefit repayments	142	190
Other	(29)	(88)
	157,786	(167,534)

5. Advances from Canada

Advances from Canada are made under Section 137 of the Act and the Unemployment Insurance Account Advance Regulations, by means of promissory notes which bear annual interest compounded semi-annually at rates varying from 10.25% to 13.25%. The balance as at December 31 consists of $4,057 million ($3,753 million in 1984) in principal and accrued interest of $431 million ($395 million in 1984). Of the amount of $4,057 million in principal, $1,308 million is repayable in 1986 and $2,749 million in 1987.

6. Overpayments and underpayments of benefits

The large number of claimants to be monitored and the requirement for prompt service require selective internal control procedures rather than universal and therefore the verification of claims is mainly done after claimants have begun to receive benefits.

As a result, overpayments and underpayments of benefits exists which the Commission estimated at $270 million ($300 million in 1984) and $109 million ($84 million in 1984) respectively. These amounts are included in the benefits for the year.

7. Government's share of benefits

The government's share of benefits pursuant to Section 136 of the Act mainly consists of regionally extended benefits paid to claimants who have exhausted their initial benefits and labour force extended benefits if they are entitled. The entitlement of these latter two phases of benefits are determined by the number of insured weeks reported on the claimant's record of employment.

The Commission completed a preliminary study based on a sample of claimants who have drawn the regionally extended benefits in 1985. The study identified that about 10% of claimants did not present all the records of employment during the qualifying period when filing a claim and that 5% of the claimants who have entered in the regionally extended benefit phase could have received initial or labour force extended benefits, instead of the regionally extended benefits. While time did not permit the completion of a detailed statistically viable study, it is estimated that the most likely amount overcharged to the government's share of benefits is between $44 and $65 million. This amount has not been recorded in the accounts. The Commission recognizes that overcharges to the government's share of benefits could have existed in previous years. However, it should be noted that the total benefits paid are not affected, merely the sharing of benefits paid between the government and the premium account.

In 1986, the Commission will complete its study to estimate the amount overcharged to Canada in 1985. Prior to 1985, the Commission is unable to estimate any amount overcharged to the government's share of benefits due to the difficulty in obtaining the necessary information and the cost involved. The Commission is undertaking corrective measures to strengthen the claim processing procedure relative to records of employment being filed and used in determining entitlement when a claim is received. Furthermore, it will include procedures in its on-going monitoring to check for compliance to its procedures.

8. Contingent liabilities

In the normal course of the operations of the Unemployment Insurance Account, certain appeals against or by the Commission are presently outstanding. In the opinion of management, the result of these appeals will not have a significant impact on the operations of the Unemployment Insurance Account.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

SCHEDULE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985		1984	
	Total	Government's share	Total	Government's share
Regular	8,877,008	2,609,192	8,711,613	2,562,703
Maternity	431,268		394,586	
Training	232,790	120,311	224,116	118,552
Sickness	215,066		199,078	
Job creation	132,279	65,455	115,796	59,062
Work sharing	25,373		31,377	
Retirement	21,108		18,026	
Adoption	3,897		3,008	
	9,938,789	2,794,958	9,697,600	2,740,317
Fishing	179,087	166,637	161,843	150,071
	10,117,876	2,961,595	9,859,443	2,890,388

In accordance with Sections 136 and 146 of the Unemployment Insurance Act, 1971, the government's share of benefits consists of extended benefits paid under Section 35, Subsections 38(8) and 39(3), and all benefits paid to fishermen less premiums paid by them and their designated employers.

Extended benefits paid under Section 35 of the Act are benefits paid to claimants who have exhausted their initial benefits (and labour force extended benefits, if they are entitled) and who reside in a region where the regional unemployment rate exceeds 4.0 per cent.

Extended benefits under Subsections 38(8) and 39(3) of the Act are benefits paid to claimants on job creation projects or training courses and whose entitlements are not enough to cover the duration of the project or course plus an additional maximum of three weeks of entitlement after the projects or courses end.

SECTION 8

1985-86
PUBLIC ACCOUNTS

Loans, Investments and Advances

CONTENTS

	Page
Crown corporations	8.3
Lending institutions	8.4
All other	8.8
Government of Canada financial interest in Crown corporations	8.18
Details of Government of Canada financial interest in Crown corporations	8.21
Consolidation of Crown corporations with Government	8.22
Financial assistance under budgetary appropriations to Crown corporations	8.24
Borrowings by agent Crown corporations	8.25
Contingent liabilities of Crown corporations	8.26
Other—	
Provincial and territorial governments	8.27
National governments including developing countries	8.31
International organizations	8.34
Veterans' Land Act Fund advances	8.38
Joint and mixed enterprises	8.39
Miscellaneous	8.41
Allowance for valuation	8.49
Supplementary statement—	
Recorded uncollected interest	8.49

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure of the Department of Finance.

The allowance established to reflect estimated losses on realization of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under Section 54(2)(b) of the Financial Administration Act.

Revenue received during the year on loans, investments and advances, is credited to return on investments; details are given in Section 11 of Volume II (Part II). In accordance with stated accounting policies, accrued interest and interest due but not received are not reported as revenue. Table 8.16 gives details of recorded uncollected interest.

Transactions and year-end balances of loans, investments and advances are presented as follows:

—Crown corporations;

—provincial and territorial governments;

—national governments including developing countries;

—international organizations;

—Veterans' Land Act Fund advances;

—joint and mixed enterprises; and,

—miscellaneous.

Transactions and balances are further summarized in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

TABLE 8.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
Crown corporations—						
Lending institutions, Table 8.2—						
Canada Deposit Insurance Corporation	40,000,000		895,000,000	935,000,000	895,000,000	40,000,000
Canada Mortgage and Housing Corporation	9,859,702,391	455,207,444	260,500,000	9,664,994,947	– 194,707,444	– 364,569,268
Export Development Corporation	889,711,654	72,784,454	9,064,400	825,991,600	– 63,720,054	– 39,413,952
Farm Credit Corporation	4,328,362,035	256,868,398	42,500,000	4,113,993,637	– 214,368,398	– 171,425,182
Federal Business Development Bank	557,000,000	119,000,000		438,000,000	– 119,000,000	– 157,000,000
	15,674,776,080	*903,860,296*	*1,207,064,400*	*15,977,980,184*	*303,204,104*	*– 692,408,402*
All other Crown corporations, Table 8.3—						
Air Canada	556,688,264	31,581,502		525,106,762	– 31,581,502	– 18,158,908
Atomic Energy of Canada Limited	795,085,088	67,100,805		727,984,283	– 67,100,805	– 38,133,569
Canada Development Investment Corporation	396,398,274	147,122		396,251,152	– 147,122	– 17,614,322
Canadian National Railways	2,853,460,884	8,861,078		2,844,599,806	– 8,861,078	– 1,995,711
Petro-Canada	4,299,126,174			4,299,126,174		
Other	1,646,444,667	624,820,734	517,656,787	1,539,280,720	– 107,163,947	28,106,859
	10,547,203,351	*732,511,241*	*517,656,787*	*10,332,348,897*	*– 214,854,454*	*– 47,795,651*
Less: allowance for valuation	3,800,000,000		100,000,000	3,700,000,000	– 100,000,000	100,000,000
Total Crown corporations	22,421,979,431	1,636,371,537	1,824,721,187	22,610,329,081	188,349,650	– 840,204,053
Other loans, investments and advances—						
Provincial and territorial governments, Table 8.10	1,146,797,106	112,077,896	2,092,052	1,036,811,262	– 109,985,844	– 66,793,786
National governments including developing countries, Table 8.11	4,386,939,047	89,919,153	231,904,222	4,528,924,116	141,985,069	172,207,804
International organizations, Table 8.12	3,727,109,886	741,923	567,488,118	4,293,856,081	566,746,195	420,870,327
Less: notes payable, Table 8.12	1,195,679,450	536,719,763	189,442,333	1,542,956,880	347,277,430	42,911,274
	2,531,430,436	*537,461,686*	*756,930,451*	*2,750,899,201*	*219,468,765*	*377,959,053*
Veterans' Land Act Fund advances less allowance for conditional benefits, Table 8.13	192,362,763	42,482,904	11,148,006	161,027,865	– 31,334,898	– 31,549,993
Joint and mixed enterprises, Table 8.14	570,829,600		93,595,000	664,424,600	93,595,000	111,005,511
Miscellaneous, Table 8.15	765,669,353	985,030,231	842,138,061	622,777,183	– 142,892,170	167,504,740
	9,594,028,305	*1,766,971,870*	*1,937,807,792*	*9,764,864,227*	*170,835,922*	*730,333,329*
Less: allowance for valuation	5,600,000,000	400,000,000		6,000,000,000	400,000,000	599,000,000
Total other loans, investments and advances	3,994,028,305	2,166,971,870	1,937,807,792	3,764,864,227	– 229,164,078	131,333,329
Total	26,416,007,736	3,803,343,407	3,762,528,979	26,375,193,308	– 40,814,428	– 708,870,724

CROWN CORPORATIONS

Loans and advances to, and investments in, Crown corporations represent the balance of financial claims held by the Government against corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations. These include the corporations listed in Parts I and II of Schedule C of the Financial Administration Act, the Bank of Canada, the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Canadian Institute for International Peace and Security, the Canadian Wheat Board, the International Development Research Centre, and the National Arts Centre Corporation.

A Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs. Most of the Crown corporations listed in the schedules to the Financial Administration Act are agents of Her Majesty in right of Canada. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;
(ii) statutory authorization; and,
(iii) proclamation by the Government Companies Operation Act.

Financial statements of parent Crown corporations can be found in Volume III of the Public Accounts. The financial statements of wholly-owned subsidiaries of Crown corporations are also included in that volume whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent Crown corporation.

Lending Institutions

Table 8.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations whose primary activity is to provide financial assistance.

TABLE 8.2

CROWN CORPORATIONS—LENDING INSTITUTIONS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Canada Deposit Insurance Corporation	40,000,000		895,000,000	935,000,000	895,000,000	40,000,000
Canada Mortgage and Housing Corporation—						
Capital stock	25,000,000			25,000,000		
Housing	6,497,403,196	208,181,506	122,000,000	6,411,221,690	- 86,181,506	- 39,336,968
Real estate	64,236,353	3,660,474	14,000,000	74,575,879	10,339,526	- 917,322
Joint projects	1,394,499,859	125,012,361	117,500,000	1,386,987,498	- 7,512,361	87,684,520
Urban renewal scheme	25,494,008	3,783,901		21,710,107	- 3,783,901	- 3,656,539
Student housing projects	376,467,682	4,151,296		372,316,386	- 4,151,296	- 5,013,959
Sewage treatment projects	1,094,078,337	32,038,875	6,500,000	1,068,539,462	- 25,538,875	- 18,113,495
Ownership assistance	382,522,956	78,379,031	500,000	304,643,925	- 77,879,031	- 77,615,505
Account without current transactions						- 307,600,000
	9,859,702,391	*455,207,444*	*260,500,000*	*9,664,994,947*	*- 194,707,444*	*- 364,569,268*
Export Development Corporation—						
Capital stock	688,000,000		9,000,000	697,000,000	9,000,000	76,000,000
Loans	201,711,654	72,784,454	64,400	128,991,600	- 72,720,054	- 115,413,952
	889,711,654	*72,784,454*	*9,064,400*	*825,991,600*	*- 63,720,054*	*- 39,413,952*
Farm Credit Corporation—						
Contributed capital	218,333,000			218,333,000		28,400,000
Notes	4,099,510,607	253,022,303	40,000,000	3,886,488,304	- 213,022,303	- 196,976,229
Farm syndicates loan fund	10,518,428	3,846,095	2,500,000	9,172,333	- 1,346,095	- 2,848,953
	4,328,362,035	*256,868,398*	*42,500,000*	*4,113,993,637*	*- 214,368,398*	*- 171,425,182*
Federal Business Development Bank—						
Paid-in capital	294,000,000			294,000,000		
Loans	263,000,000	119,000,000		144,000,000	- 119,000,000	- 157,000,000
	557,000,000	*119,000,000*		*438,000,000*	*- 119,000,000*	*- 157,000,000*
Total	15,674,776,080	903,860,296	1,207,064,400	15,977,980,184	303,204,104	- 692,408,402

Canada Deposit Insurance Corporation

The Corporation was established by the Canada Deposit Insurance Corporation Act, to provide insurance, up to $60,000 per depositor per institution, on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part I of Schedule C of the Financial Administration Act.

Section 37 of the Canada Deposit Insurance Corporation Act provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time is $1,500,000,000.

The loans bear interest at rates from 9% to 10.125% per annum, and are repayable between September 26, 1986 and March 9, 1987.

During the year, the Corporation paid interest of $32.8 million to the Government.

Canada Mortgage and Housing Corporation

The Corporation was established by the Canada Mortgage and Housing Corporation Act, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Labour, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1,454.3 million from budgetary appropriations. It paid interest of $858.8 million and transferred $33.9 million of profit to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 17 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act:

(*a*) Section 14.1—for rental housing projects on the security of a first mortgage and to sell or purchase loans made on rental housing projects;

(*b*) Section 15—to any person to assist in

(i) the construction, purchase or improvement of a low-rental housing project;

(ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,

(iii) the conversion of existing buildings into a low-rental housing project;

(*c*) Section 27.5—to municipalities for selected neighbourhoods for the purpose of improving premises within the neighbourhood in respect of which the contribution is made;

(*d*) Section 34.1—

(i) to the owner of a family housing unit or of housing accommodation of the hostel or dormitory type for the purpose of assisting in the repair, rehabilitation or improvement thereof; or,

(ii) to a non profit corporation for the purpose of assisting in the conversion of an existing residential building owned by the corporation, to a building containing a different number of family housing units, housing accommodation of the hostel or dormitory type or a different number of hostel or dormitory beds;

(*e*) Section 34.18—to co-operatives for the purpose of assisting in the construction, acquisition or improvement of a housing project;

(*f*) Section 37.1—to any person that wishes to undertake a project

(i) for individuals or families of low income; or,

(ii) to meet the needs of individuals resulting from age, infirmity or other disability;

(*g*) Section 42—to provinces, municipalities or public housing agencies to assist in the acquisition and the servicing of land for housing purposes;

(*h*) Section 43—to a province, municipality or public housing agency for the construction or acquisition of a public housing project;

(*i*) Section 58—to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and,

(*j*) Section 59—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

During the year, additional advances were authorized by Labour Votes L25 and L25b, Appropriation Acts No 1, No 2 and No 3, 1985-86.

The advances bear interest at rates from 3.5% to 17.625% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1997 and September 30, 2035.

Real estate

Section 55 of the National Housing Act authorizes advances to: (*a*) acquire land or housing projects by way of purchase, lease or otherwise; (*b*) install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; (*c*) construct, convert or improve housing projects; and, (*d*) acquire building materials and equipment and other personal property for use in connection with housing projects.

During the year, additional advances were authorized by Labour Vote L20, Appropriation Acts No 1 and No 2, 1985-86.

The advances bear interest at rates from 4.457% to 16.157% per annum, and are repayable over 50 years, with the final instalment on December 31, 2035.

Joint projects

Section 40 of the National Housing Act authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for (*a*) the acquisition and development of land for housing purposes or for any purpose incidental thereof; (*b*) the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, (*c*) the acquisition, improvement and conversion of existing buildings for a housing accommodation of the hostel or dormitory type.

The advances bear interest at rates from 5% to 17.96% per annum, and are repayable over 25 to 50 years, with final instalments between March 31, 2005 and March 31, 2036.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 25 of the National Housing Act, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates from 5.81% to 8.75% per annum, and are repayable over 20 to 50 years, with final instalments between December 31, 1986 and June 30, 1999.

Student housing projects

Advances have been made to enable the Corporation to lend money under Section 47 of the National Housing Act, to a province or agency thereof, a municipality or agency thereof, a hospital, school board, university, college, cooperative association or charitable corporation, to assist in (*a*) the construction, acquisition or improvement of a student housing project; (*b*) the acquisition of existing buildings and their conversion into a student housing project; or, (*c*) the conversion of existing buildings into a student housing project.

The advances bear interest at rates from 5% to 10.054% per annum, and are repayable over 20 to 50 years, with final instalments between September 30, 1993 and March 31, 2030.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 51 of the National Housing Act, to any province, municipality or municipal sewerage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates from 5% to 10.376% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1993 and December 31, 2030.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Section 34.15 of the National Housing Act, to assist in (*a*) the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof, or the condominium unit; or, (*b*) the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates from 7.625% to 9.625% per annum, and are repayable over 20 to 50 years, with final instalments between December 31, 1992 and June 30, 2003.

Export Development Corporation

The Corporation was established by the Export Development Act, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Secretary of State for External Affairs, and is listed in Part I of Schedule C of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 11 of the Export Development Act.

During the year, the Government subscribed for 90,000 additional shares for a total value of $9 million.

Loans

Loans to the Corporation are authorized by Sections 12 and 13 of the Export Development Act. Pursuant to Section 12, the Corporation may borrow money from public and private sources by any means, including the issue and sale of bonds, debentures, notes or other evidences of indebtedness of the Corporation. Pursuant to Section 13, loans to the Corporation may be made out of the Consolidated Revenue Fund on terms and conditions fixed by the Minister of Finance.

Section 14 limits the Corporation's outstanding borrowings under Sections 12 and 13 to an amount equal to ten times the aggregate of the paid-in capital of the Corporation from time to time and the retained earnings, if any, determined according to the most recent statements of accounts of the Corporation for a financial year, that have been audited by the Auditor General of Canada.

For the purposes of the Export Development Act, Section 31 also authorizes the making of loans by the Government of Canada through the Corporation. These loans are administered by the Corporation on behalf of the Government and are reported further in this section under "National governments including developing countries" and "Miscellaneous Loans, Investments and Advances".

The loans bear interest at rates from 5.5% to 9.25% per annum, and are repayable over 4 to 15 years, with final instalments between April 15, 1986 and October 15, 1988.

During the year, receipts and other credits included loan repayments of $72,784,454, while payments and other charges included a valuation adjustment of $64,400 in respect of loans totalling $2,000,000 US. The Corporation paid interest of $15 million to the Government.

Farm Credit Corporation

The Corporation was established by the Farm Credit Act, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $3.5 million from budgetary appropriations.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by Section 12 of the Farm Credit Act.

The total amount authorized is not to exceed $225,000,000.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 20 years, bearing interest at rates from 9% to 12.25% per annum, with final instalments between July 1, 1997 and July 1, 2003, $993,384,867;

(*b*) repayable over 20 years, bearing interest at rates from 6% to 9% per annum, with final instalments between December 1, 1989 and July 1, 1999, $1,577,782,882;

(*c*) repayable over 19 years, bearing interest at rates from 5.75% to 6% per annum, with the final instalment on July 1, 1986, $15,271,366;

(*d*) repayable over 10 years, bearing interest at rates from 11.25% to 12.125% per annum, with final instalments between July 1, 1993 and July 1, 1994, $657,377,124;

(*e*) repayable over 25 years, bearing interest at the rate of 5% per annum, with the final instalment on June 30, 1986, $1,689,344;

(*f*) repayable over 4 years, bearing interest at rates from 10.75% to 11% per annum, with the final instalment on July 1, 1989, $546,658,642; and,

(*g*) repayable over 5 years, bearing interest at rates from 10.375% to 12.75% per annum, with final instalments between July 1, 1990 and July 1, 1991, $94,324,079.

During the year, the Corporation paid interest of $401.5 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate for:

(*a*) the purchase of farm machinery;

(*b*) the purchase, erection or improvement of buildings; or,

(*c*) the purchase or improvement of land on which buildings are or are to be erected for use primarily by the syndicate or its members, in their farming operations.

The total amount authorized to be outstanding at any time is $25,000,000.

The terms and conditions of the advances, with their year-end balances, are as follows:

(*a*) repayable over 5 years, bearing interest at rates from 11% to 16.5% per annum, with final instalments between July 1, 1986 and July 1, 1989, $5,279,476; and,

(*b*) repayable over 7 years, bearing interest at rates from 9.375% to 10.75% per annum, with final instalments between July 1, 1992 and July 1, 1993, $3,892,857.

During the year, the Corporation paid interest of $1.2 million to the Government.

Federal Business Development Bank

The Corporation was established by the Federal Business Development Bank Act, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $25.9 million from budgetary appropriations.

Paid-in capital

The Government's contribution to the paid-in capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

Loans

Loans have been made to the Corporation, pursuant to Section 30 of the Federal Business Development Bank Act, to enable it to achieve its objectives.

The loans bear interest at rates from 8.125% to 10.125% per annum, and are repayable over 1 to 9 years, with final instalments between April 1, 1986 and August 1, 1988.

During the year, the Corporation paid interest of $20.7 million to the Government.

All Other Crown Corporations

Table 8.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations engaged in activities other than providing financial assistance.

TABLE 8.3

ALL OTHER CROWN CORPORATIONS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
Air Canada—						
Capital stock	329,009,000			329,009,000		
Consolidated loan	215,198,192	19,100,430		196,097,762	– 19,100,430	– 17,788,708
Winnipeg maintenance hangar	12,481,072	12,481,072			– 12,481,072	– 370,200
	556,688,264	*31,581,502*		*525,106,762*	*– 31,581,502*	*– 18,158,908*
Atomic Energy of Canada Limited—						
Capital stock	15,000,000			15,000,000		
Contributed capital	149,159,473			149,159,473		
Housing	5,531,871	512,972		5,018,899	– 512,972	– 523,607
Bruce heavy water plant	107,190,763	10,572,150		96,618,613	– 10,572,150	– 9,804,379
Commercial products division	2,849,783	488,434		2,361,349	– 488,434	– 455,987
Gentilly II nuclear power station	149,317,800	1,840,164		147,477,636	– 1,840,164	– 1,682,200
Heavy water inventory	69,500,000	50,000,000		19,500,000	– 50,000,000	– 3,000,000
Lepreau nuclear station	296,218,523	3,490,284		292,728,239	– 3,490,284	– 3,181,477
Sheridan Park engineering design office	316,875	196,801		120,074	– 196,801	– 185,919
Accounts without current transactions						– 19,300,000
	795,085,088	*67,100,805*		*727,984,283*	*– 67,100,805*	*– 38,133,569*
Canada Development Investment Corporation	395,658,315			395,658,315		
Canadair Limited	739,959	147,122		592,837	– 147,122	– 13,747,122
Eldorado Nuclear Limited						
Account without current transactions						– 3,867,200
	396,398,274	*147,122*		*396,251,152*	*– 147,122*	*– 17,614,322*
Canadian National Railways—						
Capital stock	2,625,877,732			2,625,877,732		6,100,000
Consolidated loan	213,483,809	8,765,647		204,718,162	– 8,765,647	– 8,046,203
Yarmouth Bar Harbour ferry services	24,508	24,508			– 24,508	– 24,508
Canadian Government Railways—						
Working capital	14,074,835	70,923		14,003,912	– 70,923	– 25,000
	2,853,460,884	*8,861,078*		*2,844,599,806*	*– 8,861,078*	*– 1,995,711*
Petro-Canada—						
Capital stock—Common	3,326,354,321			3,326,354,321		
Preferred	972,771,853			972,771,853		
	4,299,126,174			*4,299,126,174*		
	8,900,758,684	107,690,507		8,793,068,177	– 107,690,507	– 75,902,510

TABLE 8.3

ALL OTHER CROWN CORPORATIONS—*Concluded*

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
Other—						
Bank of Canada	5,920,000			5,920,000		
Canada Ports Corporation	87,649,678	2,678,473		84,971,205	– 2,678,473	– 50,817,833
Saint John Harbour Bridge Authority	14,306,914	101,187		14,205,727	– 101,187	– 94,627
	101,956,592	*2,779,660*		*99,176,932*	*– 2,779,660*	*– 50,912,460*
Canadian Arsenals Limited	3,500,000			3,500,000		
Canadian Broadcasting Corporation	33,000,000			33,000,000		
Canadian Commercial Corporation	10,000,000			10,000,000		
Canadian Dairy Commission	116,622,000	381,087,100	330,292,300	65,827,200	– 50,794,800	37,288,000
Canadian Film Development Corporation	6,313,935			6,313,935		– 2,739,340
Canadian National (West Indies) Steamships Ltd—						
Capital stock	976			976		
Advances	324,024			324,024		
	325,000			*325,000*		
Canadian Patents and Development Limited	296,199			296,199		
Canadian Saltfish Corporation	12,335,000	95,912,500	101,000,000	17,422,500	5,087,500	– 1,758,500
Cape Breton Development Corporation	13,442,244	10,798,825		2,643,419	– 10,798,825	2,073,956
Freshwater Fish Marketing Corporation	16,010,205	49,957,616	52,100,000	18,152,589	2,142,384	5,669,957
Halifax Port Corporation	25,555,762		6,781,000	32,336,762	6,781,000	25,555,762
Loto Canada Inc	1	1			– 1	
Mingan Associates, Ltd						
Montreal Port Corporation	141,365,374	319,402		141,045,972	– 319,402	– 300,614
National Capital Commission	26,308,948	26,308,948			– 26,308,948	– 4,794,908
Northern Canada Power Commission—						
Loans	223,410,629	252,592	3,900,000	227,058,037	3,647,408	– 5,409,997
Advances	50,000			50,000		
Working capital	7,500,000			7,500,000		
	230,960,629	*252,592*	*3,900,000*	*234,608,037*	*3,647,408*	*– 5,409,997*
Northern Transportation Company Limited—						
Capital stock	24,900,000	24,900,000			– 24,900,000	
Loans	27,205,590	27,205,590			– 27,205,590	– 3,071,188
	52,105,590	*52,105,590*			*– 52,105,590*	*– 3,071,188*
Pêcheries Canada Inc	31,499,900			31,499,900		2,998,900
Prince Rupert Port Corporation	27,084,979			27,084,979		27,084,979
Royal Canadian Mint	12,100,590	3,728,736	21,969,503	30,341,357	18,240,767	– 2,131,785
St John's Port Corporation		47,547	1,613,984	1,566,437	1,566,437	
St Lawrence Seaway Authority, The	624,950,000			624,950,000		
Jacques Cartier and Champlain Bridges Incorporated, The	59,752,867			59,752,867		
	684,702,867			*684,702,867*		
Teleglobe Canada	4,577,976	1,361,724		3,216,252	– 1,361,724	– 1,296,616
Uranium Canada, Limited	9	9			– 9	
Vancouver Port Corporation	81,160,867	160,484		81,000,383	– 160,484	– 149,287
VIA Rail Canada Inc	9,300,000			9,300,000		
	1,646,444,667	624,820,734	517,656,787	1,539,280,720	– 107,163,947	28,106,859
Total	10,547,203,351	732,511,241	517,656,787	10,332,348,897	– 214,854,454	– 47,795,651

Air Canada

The Corporation was established by the Air Canada Act, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation paid interest of $15.8 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

The loan bears interest at the rate of 7.243% per annum, and is repayable in semi-annual instalments over 15 years, with the final instalment on April 13, 1993.

Winnipeg maintenance hangar

Loans were made for the purpose of constructing a line maintenance hangar at Winnipeg, Manitoba.

During the year, the loans were repaid in full.

Atomic Energy of Canada Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to develop the utilization of atomic energy for peaceful purposes.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $275.1 million from budgetary appropriations. It paid interest of $67.7 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

The Government's contribution to the capital of the Corporation is recorded in this account.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates from 3.5% to 8.5% per annum, and are repayable in equal monthly instalments over 30 years, with final instalments between December 31, 1986 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal monthly instalments over 17 years, with the final instalment on December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates from 6.687% to 7.625% per annum, and are repayable in equal monthly instalments over 20 years, with final instalments between May 31, 1988 and September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly, under an agreement with the Province of Quebec and Hydro-Quebec.

The loan, consolidated in 1983-84, bears interest at the rate of 9.18% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 7, 2008.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at the rate of 10% per annum, and are repayable at the end of 10 years, with the final repayment on January 1, 1988.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

The loan, consolidated in 1980-81, bears interest at the rate of 9.706% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 1, 2008.

Sheridan Park engineering design office

Loans have been made to finance the construction of office facilities.

The loans bear interest at rates from 5.625% to 6% per annum, and are repayable in equal monthly instalments over 20 years, with the final instalment on October 31, 1986.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to:

(*a*) assist in the creation or development of businesses, resources, properties and industries of Canada;

(*b*) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(*c*) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(*d*) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(*e*) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, Canadair Financial Corporation Inc, Canadair Limited and The de Havilland Aircraft of Canada, Limited respectively received financial assistance of $1,188.2 million, $7.8 million and $50 million from budgetary appropriations. These three corporations are wholly-owned subsidiaries of the Canada Development Investment Corporation. The de Havilland Aircraft of Canada, Limited was sold on January 31, 1986.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 100 common shares of the Corporation without nominal or par value.

Canadair Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to manufacture and sell aircraft. The Corporation is a wholly-owned subsidiary of the Canada Development Investment Corporation.

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of the aircraft.

The loans are non-interest bearing and are repayable only when the aircraft are sold.

Eldorado Nuclear Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide for the mining and refining of uranium, and the production of nuclear fuel in Canada. The Corporation is a wholly-owned subsidiary of the Canada Development Investment Corporation.

Interest due but not received, totalling $10,093,433 as of March 31, 1986, was recorded in the accounts of Canada in previous years by being debited to a loan account and credited to an uncollected interest account (see Table 8.16 of this section). Since the Government's policy is to report revenue only as received, this uncollected interest was deducted from the loan account, to present it on a net basis.

Canadian National Railways

The Corporation was established by the Canadian National Railways Act, to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $105.4 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

During the year, the Corporation paid dividends of $48.4 million to the Government.

Consolidated loan

The loan bears interest at the rate of 8.75% per annum, and is repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1998.

During the year, the Corporation paid interest of $18.5 million to the Government.

Yarmouth Bar Harbour ferry services

Recoverable advances were made for the completion of the ferry terminal at Bar Harbour, Maine, USA.

During the year, the advances were repaid in full.

Canadian Government Railways—Working capital

Advances have been made for working capital purposes.

The advances are non-interest bearing and have no repayment dates.

Petro-Canada

The Corporation was established by the Petro-Canada Act, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $23.8 million from budgetary appropriations and paid dividends of $50 million to the Government.

The Government's investment in the capital of the Corporation is authorized by Sections 5, 22, 24.1 and 25 of the Petro-Canada Act.

Bank of Canada

The Bank of Canada was established by the Bank of Canada Act, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Bank of Canada Act. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Bank remitted profit of $1,880 million to the Government.

Canada Ports Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $14.1 million from budgetary appropriations.

Under the authority of the Canada Ports Corporation Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation. A summary of the balances and transactions for the loans made to various harbours follows:

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986
	$	$	$	$
Belledune	2,207,268	38,947		2,168,321
Sept-Îles	2,977,437			2,977,437
Churchill	13,693,573			13,693,573
Saint John, NB	66,436,841	1,003,875		65,432,966
St John's, Nfld	1,613,984	1,613,984		
Chicoutimi	720,575	21,667		698,908
	87,649,678	2,678,473		84,971,205

Effective June 1, 1985, the port of St John's was established as a local port corporation under the name of St John's Port Corporation. In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity related to this port were transferred to the new corporation.

During the year, additional loans were authorized by Transport Vote L45, Appropriation Acts No 1 and No 2, 1985-86.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $55,609,434;

(*b*) bearing interest at rates from 11% to 11.875% per annum, repayable in equal annual instalments over 10 years, with final instalments between December 31, 1993 and December 31, 1994, $10,817,599;

(*c*) bearing interest at rates from 6.44% to 15.625% per annum, repayable in equal annual instalments over 20 years, with final instalments between December 31, 2000 and December 31, 2002, $15,974,377; and,

(*d*) bearing interest at the rate of 11.625% per annum, repayable in equal instalments over 20 years, with the final instalment on December 31, 2005, $2,569,795.

During the year, the Corporation paid interest of $3.6 million to the Government.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, requires that debentures issued by the Authority and acquired by the Canada Ports Corporation shall be related exclusively to the financing of the total capital costs of the bridge (see also Table 8.15, Miscellaneous Loans, Investments and Advances).

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal semi-annual instalments over 50 to 51 years, with final instalments between January 1, 2020 and January 1, 2021.

During the year, the Authority paid interest of $1 million to the Government.

Canadian Arsenals Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs and related ammunition products.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part I of Schedule C of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Canadian Arsenals Limited Divestiture Authorization Act passed by the House of Commons on April 24, 1986, which received Royal Assent on May 1, 1986. The Corporation was sold on May 9, 1986.

Advances have been made to provide working capital to the Corporation.

The advances are non-interest bearing and have no fixed repayment dates.

Canadian Broadcasting Corporation

The Corporation was established by the Broadcasting Act, to provide a national broadcasting service in both official languages, and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her Majesty and reports through the Minister of Communications.

During the year, the Corporation received financial assistance of $857.3 million from budgetary appropriations.

Advances have been made to the Corporation, for purposes of working capital. The total amount authorized to be outstanding at any time is $33,000,000.

The advances are non-interest bearing and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Canadian Commercial Corporation

The Corporation was established by the Canadian Commercial Corporation Act, to assist in the development of international trade, assist persons in obtaining goods from outside Canada, and dispose of goods available for export.

The Corporation is an agent of Her Majesty, reports through the Secretary of State for External Affairs, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $15.8 million from budgetary appropriations.

Section 8(1) of the Canadian Commercial Corporation Act states that advances not exceeding in the aggregate $10,000,000 may be made available to the Corporation as paid-in capital.

Canadian Dairy Commission

The Corporation was established by the Canadian Dairy Commission Act, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $304.8 million from budgetary appropriations.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 8.875% to 11.625% per annum, and are repayable within 1 year.

During the year, the Corporation paid interest of $14.4 million to the Government.

Canadian Film Development Corporation

The Corporation was established by the Canadian Film Development Corporation Act, to foster and promote the development of a feature film industry in Canada.

The Corporation is an agent of Her Majesty and reports through the Minister of Communications.

During the year, the Corporation received financial assistance of $75.9 million from budgetary appropriations.

The advances are non-interest bearing and have no fixed terms of repayment.

Canadian National (West Indies) Steamships Ltd

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Steps have been initiated to wind-up the Corporation and assign the accounts receivable to the Minister of Finance. As of the year end, however, dissolution had not taken place because of unresolved legal implications with the BankAmerica International (formerly the Bank of America) and the United States Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from moneys to be received upon collection of the final instalment on the sale of the eight vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the BankAmerica International. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the BankAmerica International from honouring payment of the draft. Since that time, negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these moneys plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

Canadian Patents and Development Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $350,000 from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Canadian Saltfish Corporation

The Corporation was established by the Saltfish Act, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule C of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 17 of the Saltfish Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $50,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable within 1 year, bearing interest at rates from 10.395% to 11.5% per annum, with final instalments between July 20, 1986 and July 27, 1986, $16,750,000; and,

(*b*) repayable over 10 years, bearing interest at rates from 8.875% to 12.375% per annum, with final instalments between March 31, 1986 and September 30, 1990, $672,500. The final instalment due on March 31, 1986 was received in 1986-87.

During the year, the Corporation paid interest of $1.6 million to the Government.

Cape Breton Development Corporation

The Corporation was established by the Cape Breton Development Corporation Act, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $120.1 million from budgetary appropriations.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $25,000,000.

The advances are non-interest bearing and have no fixed repayment dates.

Freshwater Fish Marketing Corporation

The Corporation was established by the Freshwater Fish Marketing Act, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule C of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 17 of the Freshwater Fish Marketing Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $30,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 10 years, bearing interest at rates from 10.125% to 15.625% per annum, with final instalments between March 30, 1989 and March 31, 1992, $2,652,589; and,

(*b*) repayable within 1 year, bearing interest at rates from 8.75% to 9.375% per annum, with final instalments between August 16, 1986 and January 30, 1987, $15,500,000.

During the year, the Corporation paid interest of $1.4 million to the Government.

Halifax Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Halifax.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Halifax. During the year, additional loans were authorized by Transport Vote L50, Appropriation Acts No 1 and No 2, 1985-86.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $25,555,762; and,

(*b*) bearing interest at rates from 8.75% to 11.875% per annum, repayable on or before March 31, 1986, $6,781,000. These short-term loans will be converted into a long-term loan with terms and conditions to be approved by the Minister of Finance.

During the year, the Corporation paid interest of $99,990 to the Government.

Loto Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to conduct and manage a national lottery in accordance with the National Lottery Regulations.

During the year, the Corporation was legally dissolved pursuant to the Sports Pool and Loto Canada Winding-Up Act.

The Government's investment in the capital of the Corporation was recorded in this account.

Mingan Associates, Ltd

The Corporation was established by letters patent, granted under the laws of the Province of Quebec.

The Corporation is not an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Part I of Schedule C of the Financial Administration Act.

In 1983-84, the Government purchased all of the 21,606 common shares without par value of the Corporation for an amount of $355,000, which was charged to budgetary expenditure (Indian Affairs and Northern Development Vote 10). These shares were purchased to gain ownership of a parcel of land owned by the Corporation which was required to be converted into reserve land. The Corporation will be wound up within 6 months of the conversion of land.

Montreal Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Montreal.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Montreal.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $132,994,837; and,

(*b*) bearing interest at the rate of 6.25% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $8,051,135.

During the year, the Corporation paid interest of $0.5 million to the Government.

National Capital Commission

The Corporation was established by the National Capital Act, to prepare plans for, and assist in, the development, conservation and improvement of the National Capital Region, in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $81 million from budgetary appropriations.

Loans were made for the purpose of acquiring property in the National Capital Region. During the year, additional loans were authorized by Public Works Vote L85, Appropriation Acts No 1 and No 2, 1985-86.

During the year, the loans were repaid in full and the Corporation paid interest of $0.6 million to the Government.

Northern Canada Power Commission

The Corporation was established by the Northern Canada Power Commission Act, to construct, purchase, rent or otherwise acquire, operate and maintain electrical power plants within the Northwest Territories and the Yukon Territory and, with the approval of the Governor in Council, but subject to the laws of the provinces, elsewhere in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation paid interest of $23.9 million to the Government.

Loans

Loans have been made to the Corporation for capital expenditures. During the year, additional loans were made under authority of Indian Affairs and Northern Development Vote L65, Appropriation Acts No 1 and No 2, 1985-86.

The loans bear interest at rates from 4% to 15.625% per annum, and are repayable annually up to March 31, 2024.

Advances

Section 14 of the Northern Canada Power Commission Act authorized the payment to the Commission of $50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

The advances are non-interest bearing and have no fixed repayment dates.

Working capital

Loans have been made to the Corporation, for the purpose of maintaining inventories and meeting current liabilities.

The loans are non-interest bearing, and are repayable in 10 equal annual instalments of $750,000, commencing March 31, 1990. Should any instalment become in arrears, interest at the then current rate is applicable until payment of such instalment.

Northern Transportation Company Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide a general transportation service throughout Northern Canada and the Arctic, together with related intermodal services.

The Corporation was authorized to be disposed of pursuant to the Northern Transportation Company Limited Disposal Authorization Act.

During the year, the Corporation received financial assistance of $1.6 million (a forgiveness pursuant to Section 5 of the Northern Transportation Company Limited Disposal Authorization Act) from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation was recorded in this account.

During the year, in accordance with an agreement dated July 15, 1985 between Her Majesty and 141606 Canada Limited (the purchaser), all the shares of the Northern Transportation Company Limited were sold for $27,000,000.

On July 15, 1985, both Corporations were amalgamated under the name of Northern Transportation Company Limited.

As a result of the transaction, an amount of $2,100,000 was credited to non-tax revenue.

Loans

Loans were made to the Corporation, to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

During the year, the loans were repaid in full.

In accordance with Section 5 of the Northern Transportation Company Limited Disposal Authorization Act, an amount of $1,583,804 was forgiven.

During the year, the Corporation paid interest of $1.1 million to the Government.

Pêcheries Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act. The Corporation was sold on April 24, 1986.

The Government's investment in the capital of the Corporation is recorded in this account. This investment, authorized by the Atlantic Fisheries Restructuring Act, was made with the objective of contributing to the restructuring of the Quebec fishing industry.

Prince Rupert Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Prince Rupert.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Prince Rupert.

The non-interest bearing loan has an indefinite maturity date, and requires no principal repayment.

Royal Canadian Mint

The Corporation was established by the Royal Canadian Mint Act, to:

(*a*) produce and arrange for the production and supply of coins of the currency of Canada;

(*b*) produce coins of the currency of other countries;

(*c*) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(*d*) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part I of Schedule C of the Financial Administration Act.

Section 18(1)(a) of the Royal Canadian Mint Act states that loans not exceeding in the aggregate $5,000,000 may be made to the Mint, to meet establishment and operating expenses.

Section 18(1)(b) of the Act states that loans may be made to the Mint, to finance the costs of capital projects approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time, of loans made under Section 18(1), shall not exceed $35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time, shall not exceed $1,000,000.

The loans bear interest at rates from 7.625% to 12% per annum, and are repayable over 1 to 14 years, with final instalments between April 1, 1986 and April 1, 1998.

During the year, the Corporation paid interest of $3 million and transferred $7.4 million of profit to the Government.

St John's Port Corporation

In accordance with the Canada Ports Corporation Act, effective June 1, 1985, the Port of St John's was established as a local port corporation under the name of St John's Port Corporation, to administer, manage and control the Port of St John's.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Pursuant to the Canada Ports Corporation Act, the loan to finance capital expenditures related to the Port of St John's was transferred from the Canada Ports Corporation to this Corporation.

The loan bears interest at the rate of 9.33% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of $150,585 to the Government.

The St Lawrence Seaway Authority

The Corporation was established by The St Lawrence Seaway Authority Act, to construct, operate and maintain, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

The Government's contribution to the capital of the Corporation is recorded in this account.

The Jacques Cartier and Champlain Bridges Incorporated

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to operate and maintain the Jacques Cartier Bridge and the Champlain Bridge, and a portion of the Bonaventure Autoroute, in Montreal (Quebec). The Corporation is a wholly-owned subsidiary of The St Lawrence Seaway Authority.

This account records loans which were transferred from the Canada Ports Corporation.

On December 17, 1981, as per PC 1981-3635, the certificates of indebtedness were cancelled and replaced by a certificate bearing an issue date of April 1, 1981, an indefinite due date, with no repayment of principal, and an interest rate equal to zero percent per annum. Furthermore, accrued and unpaid interest amounting to $44,513,580 as of March 31, 1981, on the original certificates, are to be treated as not due and payable as of April 1, 1981.

A non-interest bearing advance of $6,489,605 is reported by the Corporation as being due to the Government. Although this amount has been deleted in the past, from the accounts of Canada, by a direct charge to the accumulated deficit account, it has not been forgiven.

During the year, the Corporation received financial assistance of $3.9 million from budgetary appropriations.

Teleglobe Canada

The Corporation was established by the Teleglobe Canada Act, to establish, maintain and operate, in Canada and elsewhere, external telecommunication services by cable, radiotelegraph, radio-telephone and any other means of telecommunication for the conduct of public communications, and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part II of Schedule C of the Financial Administration Act.

Section 12 of the Teleglobe Canada Act provides that the Minister of Finance, with the approval of the Governor in Council, may pay to the Corporation, for capital purposes, amounts not exceeding $4,500,000 and, in addition, any other moneys appropriated by Parliament.

The loans bear interest at rates from 3.5% to 5.75% per annum, and are repayable in semi-annual instalments over 15 to 40 years, with final instalments between March 30, 1987 and September 30, 1998.

During the year, the Corporation paid dividends of $188.1 million and interest of $186,220 to the Government.

Uranium Canada, Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide for the acquisition and sale of uranium concentrates.

During the year, the Corporation was legally dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

The Government's investment in the capital of the Corporation was recorded in this account.

Vancouver Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Vancouver.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Vancouver.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $76,494,444; and,

(*b*) bearing interest at the rate of 7.5% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $4,505,939.

During the year, the Corporation paid interest of $349,982 to the Government.

VIA Rail Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to revitalize passenger rail services in Canada, and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $599.8 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Government of Canada Financial Interest in Crown Corporations

Table 8.4 summarizes the Government's financial interest in its Crown corporations as at March 31, 1986.

In accordance with the accounting policies of the Government, the accounts of Crown corporations are not consolidated with those of the Government and only the financial transactions between the Government and Crown corporations are recorded in the accounts of Canada. Crown corporations are categorized as being either agents or non-agents of the Crown. Agency status is normally expressly stated in the articles of incorporation. Crown corporations are defined to include either parent Crown corporations or wholly-owned subsidiaries. A wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations. This table includes consolidated financial information on parent Crown corporations. Financial information on unconsolidated wholly-owned subsidiary corporations is presented separately. This table summarizes financial information regarding agent and non-agent Crown corporations as at March 31, 1986. This financial information is based on financial statements prepared according to generally accepted private sector accounting principles. For Crown corporations with financial year ends other than March 31, unaudited financial information is included in the table. The table displays "Assets" less "Borrowings and other liabilities", to arrive at "Net assets". "Assets" are further analysed in Table 8.5 "Details of Government of Canada Financial Interest in Crown Corporations" which follows.

In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations. Such borrowings are included in the column "Borrowings from other than Government". The amounts which are expected to be repaid by the Government are deducted from this column and are described as the "Allowance for borrowings of agent Crown corporations expected to be repaid by the Government".

Borrowings of non-agent Crown corporations are not obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government.

Balances which represent transactions with the Government, and which are recorded in the accounts of Canada include: long-term obligations to the Government, share capital and contributed surplus as well as claims against the Government. Such balances are described in this table as "Recorded financial interest" of the Government.

"Unrecorded financial interest" represents retained earnings of agent and non-agent Crown corporations adjusted for items which had previously been included in their asset and liability accounts. These adjustments arise from timing differences in the recording of transactions between the Crown corporations and the Government. Crown corporations record amounts payable to or receivable from Government on an accrual basis for such items as income taxes. The accounts of Canada do not include such amounts until payment is either received or made. Such amounts which represent transactions with the Government and which are not recorded in the accounts of Canada are adjusted and reported under "Unrecorded financial interest". They include: grants receivable, current or deferred income taxes receivable or payable, capitalized or accrued interest payable, sundry accounts payable, long-term capitalized leases payable and prepaid expenses related to Canada. "Unrecorded financial interest" adjustments represent funds which will be eventually received or disbursed by Canada. Also added to "Unrecorded financial interest" is the "Allowance for borrowings of agent Crown corporations expected to be repaid by the Government" as previously described. Total financial interest represents recorded and unrecorded financial interest. The minus sign indicates a negative financial interest.

Other information presented in this table includes "Change in financial interest from previous year" which identifies the net increase or decrease since April 1, 1985. The major changes in financial interest, including gross transactions with outside parties, are presented in Table 8.5 "Details of Government of Canada Financial Interest in Crown Corporations". Also included in this table is the "Financial assistance under budgetary appropriations" which summarizes the assistance received by these entities during 1985-86. Details are given in Table 8.7 "Financial Assistance under Budgetary Appropriations to Crown Corporations".

Also, Section 40 of the Financial Administration Act states that "an annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". A statement of all borrowing transactions on behalf of Her Majesty is included in Section 12 of this volume. Transactions and balances related to Crown corporations are presented in Table 8.8.

TABLE 8.4

GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS AS AT MARCH 31, 1986
(in thousands of dollars)

Crown corporations[1][2]	Assets	Borrowings and other liabilities: Borrowings from other than Government[3][4]	Borrowings and other liabilities: All other liabilities	Net assets	Financial interest: Recorded by the Government: Obligations to the Government	Financial interest: Recorded by the Government: Share capital and contributed surplus	Financial interest: Recorded by the Government: Claims against the Government	Financial interest: Unrecorded financial interest	Financial interest: Total financial interest	Change in financial interest from previous year	Financial assistance under budgetary appropriations
Agent Crown corporations											
Atomic Energy of Canada Limited	1,104,448	24,284	208,828	871,336	563,825	164,159	1,052	144,404	871,336	– 42,791	275,121
Canada Deposit Insurance Corporation[5]	1,609,919	1,035,585	922,939	– 348,605	935,000		4,588	– 1,279,017	– 348,605	500,828	
Canada Development Investment Corporation[6]	1,627,700	531,801	555,606	540,293	593	395,658	77,300	221,342	540,293	892,293	1,245,939
Canada Harbour Place Corporation	145,182		12,479	132,703				132,703	132,703	75,393	55,609
*Canada Lands Company (Mirabel) Limited	3,173		1,861	1,312				1,312	1,312	– 686	8,047
*Canada Lands Company (Le Vieux-Port de Montréal) Limited	1,581		1,607	– 26			312	286	– 26	1,764	5,919
*Canada Lands Company (Vieux-Port de Québec) Inc	6,039		970	5,069			990	6,059	5,069	4,593	5,475
Canada Mortgage and Housing Corporation[7]	10,298,769		978,935	9,319,834	9,639,995	25,000	82,201	– 262,960	9,319,834	– 29,418	1,454,268
Canada Museums Construction Corporation Inc	100,190		8,903	91,287			60	91,347	91,287	46,500	46,500
Canada Ports Corporation	158,245	19,696	9,376	129,173	99,177		68,368	98,364	129,173	– 874	14,127
Canada Post Corporation	2,041,831		764,846	1,276,985			407,089	1,684,074	1,276,985	– 32,736	410,107
Canadian Arsenals Limited	104,809		33,285	71,524	3,500		30,990	99,014	71,524	2,954	
Canadian Broadcasting Corporation	721,293		251,154	470,139	33,000		21,502	458,641	470,139	63,927	857,347
Canadian Commercial Corporation	390,367		359,737	30,630		10,000	9,089	29,719	30,630	968	15,826
Canadian Dairy Commission	57,681		75,752	– 18,071	65,827		61,755	– 22,143	– 18,071	– 42,350	304,773
Canadian Film Development Corporation	4,991		2,877	2,114	6,314		8,187	3,987	2,114	233	75,929
Canadian Livestock Feed Board	622		1,996	– 1,374			1,962	588	– 1,374	48	16,771
Canadian National (West Indies) Steamships Ltd[8]	978		14	964	324	1	95	734	964	99	
Canadian Patents and Development Limited	858		606	252		296	250	206	252	– 230	350
Canadian Saltfish Corporation	16,617		4,567	12,050	17,423			– 5,373	12,050	2,696	
Canadian Sports Pool Corporation[2]										2,313	
Canadian Wheat Board, The	4,914,930	4,060,604	855,232	– 906			1,635	729	– 906	– 2,986	55,057
Canagrex	301		147	154				154	154	– 1,692	
Cape Breton Development Corporation	449,566		36,648	412,918	2,643		4,307	414,582	412,918	56,299	120,099
Defence Construction (1951) Limited	2,567		4,262	– 1,695			28	– 1,667	– 1,695	1,843	14,300
Export Development Corporation	7,201,861	5,842,278	328,228	1,031,355	128,992	697,000	5,180	210,543	1,031,355	– 63,224	
Farm Credit Corporation	5,004,636	984,100	33,394	3,987,142	3,895,661	218,333	10,400	– 116,452	3,987,142	– 360,103	3,546
Federal Business Development Bank	1,579,842	1,183,730	55,517	340,595	144,000	294,000	15,145	– 82,260	340,595	– 46,248	25,929
Freshwater Fish Marketing Corporation	28,288		9,770	18,518	18,152		103	469	18,518	3,744	
Halifax Port Corporation	56,311		1,594	54,717	32,337		4,940	27,320	54,717	9,994	
Montreal Port Corporation	129,407		12,701	116,706	141,046		91,685	67,345	116,706	8,842	
National Capital Commission	305,042		19,939	285,103			1,355	286,458	285,103	– 119,201	81,026
Northern Canada Power Commission	256,756		13,921	242,835	234,608		11,895	20,122	242,835	– 1,465	
Northern Transportation Company Limited[2]										– 68,893	1,584
Pêcheries Canada Inc[9]	15,704	104	6,777	8,823		31,500		– 22,677	8,823	– 9,417	
Petro-Canada	8,369,245	874,192	2,814,805	4,680,248		4,299,126	102,310	483,432	4,680,248	– 1,252,193	23,800
*Canertech Inc[10]	12,965		857	12,108				12,108	12,108	– 717	
Port of Quebec Corporation	46,221		2,994	43,227			27,976	71,203	43,227	3,582	
Prince Rupert Port Corporation	74,158		920	73,238	27,085		6,682	52,835	73,238	1,402	
Royal Canadian Mint	94,407		29,305	65,102	30,341		15,185	49,946	65,102	18,710	
St John's Port Corporation	10,398		628	9,770	1,567		4,127	12,330	9,770	9,770	
St Lawrence Seaway Authority, The	601,392		26,806	574,586		624,950	43,925	– 6,439	574,586	– 14,984	
*Seaway International Bridge Corporation, Ltd, The	391	8	337	46				46	46		
Teleglobe Canada	431,179	66,422	91,380	273,377	3,216		28,905	299,046	273,377	– 152,008	
Vancouver Port Corporation	195,816		13,262	182,554	81,000		37,564	139,118	182,554	11,845	
	48,176,676	*14,622,804*	*8,555,762*	*24,998,110*	*16,105,626*	*6,760,023*	*1,189,137*	*3,321,598*	*24,998,110*	*– 521,576*	*5,117,449*
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government										– 1,200,000	
	48,176,676	*14,622,804*	*8,555,762*	*24,998,110*	*16,105,626*	*6,760,023*	*1,189,137*	*3,321,598*	*24,998,110*	*– 1,721,576*	*5,117,449*

TABLE 8.4

GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS AS AT MARCH 31, 1986—*Concluded*

(in thousands of dollars)

Crown corporations[1][2]	Assets	Borrowings and other liabilities: Borrowings from other than Government[3][4]	Borrowings and other liabilities: All other liabilities	Net assets	Financial interest: Recorded by the Government: Obligations to the Government	Financial interest: Recorded by the Government: Share capital and contributed surplus	Financial interest: Recorded by the Government: Claims against the Government	Financial interest: Unrecorded financial interest	Financial interest: Total financial interest	Change in financial interest from previous year	Financial assistance under budgetary appropriations
Non-agent Crown corporations											
Air Canada	2,439,763	1,411,466	403,707	624,590	196,098	329,009	70,877	170,360	624,590	- 184,599	
Atlantic Pilotage Authority	1,127	429	1,133	- 435			614	179	- 435	- 804	611
Bank of Canada[11]	6,594,415		19,615,100	- 13,020,685		5,920	13,674,685	648,080	- 13,020,685	3,529,343	
Canada Council	81,298		25,955	55,343			26,056	81,399	55,343	2,666	74,244
Canadian Institute for International Peace and Security	341		111	230			1,511	1,741	230	42	2,500
Canadian National Railway System[12]	7,770,452	3,302,039	1,246,392	3,222,021	218,722	2,625,878	145,649	523,070	3,222,021	- 127,978	105,411
CN Marine Inc	323,393		72,721	250,672			21,409	272,081	250,672	- 31,132	102,811
Great Lakes Pilotage Authority, Ltd	1,042		3,765	- 2,723			346	- 2,377	- 2,723	- 91	3,361
Harbourfront Corporation	29,343		34,286	- 4,943			6,966	2,023	- 4,943	- 8,374	6,092
International Centre for Ocean Development	80		45	35				35	35	35	3,300
International Development Research Centre	16,400		11,333	5,067			297	5,364	5,067	11,462	86,000
*Jacques Cartier and Champlain Bridges Incorporated, The	24,627		2,004	22,623	59,753		1,585	- 35,545	22,623	- 2,523	3,855
Laurentian Pilotage Authority	4,075	900	3,327	- 152			494	342	- 152	- 568	1,956
Mingan Associates, Ltd[13]											
National Arts Centre Corporation	5,814		3,787	2,027				2,027	2,027	1,322	16,574
Pacific Pilotage Authority	4,840		1,951	2,889				2,889	2,889	- 4	
St Anthony Fisheries Limited	80			80				80	80	- 33	
Societa a responsibilita limitata Immobiliare San Sebastiano										- 1,150	
Standards Council of Canada	3,238		826	2,412			97	2,509	2,412	- 1,902	5,424
VIA Rail Canada Inc	762,012		137,911	624,101		9,300	161,641	776,442	624,101	86,730	599,792
	18,062,340	*4,714,834*	*21,564,354*	*- 8,216,848*	*474,573*	*2,970,107*	*14,112,227*	*2,450,699*	*- 8,216,848*	*3,272,442*	*1,011,931*
Total	66,239,016	19,337,638	30,120,116	16,781,262	16,580,199	9,730,130	15,301,364	5,772,297	16,781,262	1,550,866	6,129,380

(1) All Crown corporations listed in this table are parent Crown corporations unless indicated by an asterisk(*).

(2) As a result of an amendment to the Financial Administration Act (FA Act), the St John's Port Corporation was added to this table. The following unconsolidated subsidiaries are reported separately: Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux Port de Montréal) Limited, Canada Lands Company (Vieux Port de Québec) Inc, Canertech Inc, CN Marine Inc, The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge Corporation, Ltd.

During the year, Parliament approved legislation which received Royal Assent on October 29, 1985 to dissolve Canadian National (West Indies) Steamships Ltd, St Anthony Fisheries Limited, Societa a responsibilita limitata Immobiliare San Sebastiano and Uranium Canada, Limited, and sold the Northern Transportation Company Limited to the Inuvialuit Development Corporation and Nunasi Corporation. Bill C-2, an act respecting the dissolution of the Canadian Sports Pool Corporation and Loto Canada Inc, received Royal Assent on June 20, 1985. Legislation for the dissolution of Canagrex was introduced during the year as well. Subsequent to the year end, Pêcheries Canada Inc was deleted from the FA Act, and legislation concerning the divestiture of Canadian Arsenals Limited received Royal Assent on May 1, 1986.

(3) See Table 8.8—Borrowings by Agent Crown Corporations.

(4) See Table 8.9—Contingent Liabilities of Crown Corporations.

(5) Canada Deposit Insurance Corporation—Unrecorded financial interest consists of premiums credited to the Deposit Insurance Fund plus adjusted accumulated net earnings. Deposits with member institutions insured by the Corporation totalled $183.7 billion as at April 30, 1986.

(6) Canada Development Investment Corporation (CDIC)—During the year, the Canada Development Investment Corporation sold the shares of The de Havilland Aircraft of Canada, Limited to The Boeing Company. Subsequent to the year end, the Government announced the signing of a Letter of Intent between representatives of CDIC, the Government and Bombardier Inc, which outlines the terms of sale of Canadair Limited to Bombardier Inc. The accounts of Canadair Limited are consolidated with those of CDIC as at March 31, 1986. The borrowings from other than Government of $531,801 are those of Eldorado Nuclear Limited ($517,259), another subsidiary of CDIC and Canadair Limited ($14,542). The separate financial statements of Canadair Limited, The de Havilland Aircraft of Canada, Limited and Eldorado Nuclear Limited, are included in Volume III of the Public Accounts as appendices to the Canada Development Investment Corporation. In June 1985, the Government passed legislation authorizing the Minister of Finance to make arrangements to assume direct responsibility for the repayment of outstanding loan obligations of Canadair Financial Corporation Inc, another subsidiary of CDIC. By the end of March 1986, $255 million US ($355 million Cdn) remains outstanding and this amount is reported on the Government's Statement of Assets and Liabilities under "Unmatured debt payable in foreign currencies—Notes and loans".

(7) Canada Mortgage and Housing Corporation—Unrecorded financial interest includes a net deficit of $459.8 million in insurance and guarantee funds. The estimated amount of insurance in force as at March 31, 1986 was $38.4 billion.

(8) Canadian National (West Indies) Steamships Ltd—The assets of the Corporation include blocked funds in the Bank of America amounting to $977 of which $470 has been due since 1963 in regard to a transaction with Cuban interests and $507 represents interest due from the Bank of America.

(9) Pêcheries Canada Inc—Financial information used is as of December 31, 1985. Subsequent to year end, the Corporation was sold to the Cooperative agro-alimentaire Purdel.

(10) Canertech Inc is an unconsolidated subsidiary of Petro-Canada and financial information used is as of December 31, 1985.

(11) Bank of Canada—Recorded share capital includes $920 representing a premium paid in respect of the acquisition in 1938 of shares held by the public. Consequently, unrecorded financial interest has been reduced by $920.

(12) Canadian National Railway System—Recorded share capital includes a premium of $19,453 representing the excess of previous years' depreciation not charged to Canadian National Railway's retained earnings over the Government's investments in Canadian Government Railways and Canadian National Railways Company. These investments were charged to budgetary expenditure by the Government of Canada and were credited to shareholder's equity by Canadian National Railways. Consequently, after the capital revision of Canadian National Railways in 1977, the recorded capital stock of the Corporation is $19,453 less than the recorded investment of the Government. Accordingly, unrecorded financial interest is being reduced by this deficiency. "Borrowings from other than Government" include $94,790 which is guaranteed by the Government.

(13) Mingan Associates, Ltd—No financial information available.

Details of Government of Canada Financial Interest in Crown Corporations

Table 8.5 presents balances which appear in Table 8.4 "Government of Canada Financial Interest in Crown Corporations". "Assets" are segregated between "Financial assets" and "Non-financial assets". "Financial assets" comprise cash, short-term investments and accounts receivable; "Non-financial assets" include inventories, prepaid expenses, deferred charges, intangible assets, and fixed assets net of accumulated depreciation.

This table also presents changes in the unrecorded financial interest for the year ended March 31, 1986, by displaying the opening balance, income and expenses and resulting net income (loss), other adjustments and the closing balance for each Crown corporation.

Income and expenses of Crown corporations are shown net of transactions with the Government and other Crown corporations and are those of the previous twelve months. This results in the amount of net income (loss) received from outside sources.

Other adjustments include the net effect, from year to year, of the timing differences which make up the balance of unrecorded financial interest. These items relate to asset and liability accounts recorded by the corporations but not recorded in the accounts of Canada.

The revenues and expenses of Crown corporations which relate to the Government and other Crown corporations complete the other adjustments category.

TABLE 8.5

DETAILS OF GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	Assets			Unrecorded financial interest					
	Financial	Non-financial	Total	Balance at beginning of period	Income	Expenses	Net income/ loss (–)	Other adjustments	Balance at end of period
Agent Crown corporations									
Atomic Energy of Canada Limited	960,267	144,181	1,104,448	120,850	283,537	218,871	64,666	– 41,112	144,404
Canada Deposit Insurance Corporation	1,609,717	202	1,609,919	– 870,642	169,243	547,595	– 378,352	– 30,023	– 1,279,017
Canada Development Investment Corporation	563,700	1,064,000	1,627,700	– 740,398	770,227	1,193,401	– 423,174	1,384,914	221,342
Canada Harbour Place Corporation	33,682	111,500	145,182	76,510				56,193	132,703
*Canada Lands Company (Mirabel) Limited	3,173		3,173	1,998	3,608	8,770	– 5,162	4,476	1,312
*Canada Lands Company (Le Vieux-Port de Montréal) Limited	1,566	15	1,581	697	1,422	7,055	– 5,633	5,222	286
*Canada Lands Company (Vieux-Port de Québec) Inc	2,346	3,693	6,039	2,047	472	5,794	– 5,322	9,334	6,059
Canada Mortgage and Housing Corporation	9,959,170	339,599	10,298,769	– 510,450	972,828	1,405,933	– 433,105	680,595	– 262,960
Canada Museums Construction Corporation Inc	4,233	95,957	100,190	44,787				46,560	91,347
Canada Ports Corporation	32,842	125,403	158,245	111,402	24,405	30,503	– 6,098	– 6,940	98,364
Canada Post Corporation	172,460	1,869,371	2,041,831	1,619,754	2,390,892	2,573,907	– 183,015	247,335	1,684,074
Canadian Arsenals Limited	4,004	100,805	104,809	85,790	3,786	115,972	– 112,186	125,410	99,014
Canadian Broadcasting Corporation	74,507	646,786	721,293	413,685	237,870	1,052,914	– 815,044	860,000	458,641
Canadian Commercial Corporation	176,310	214,057	390,367	27,662	767,450	767,631	– 181	2,238	29,719
Canadian Dairy Commission	47,395	10,286	57,681	– 20,534	540,682	786,181	– 245,499	243,890	– 22,143
Canadian Film Development Corporation	4,314	677	4,991	1,896	3,866	76,999	– 73,133	75,224	3,987
Canadian Livestock Feed Board	622		622	694		16,578	– 16,578	16,472	588
Canadian National (West Indies) Steamships Ltd	978		978	635	99		99		734
Canadian Patents and Development Limited	846	12	858	436	1,576	2,286	– 710	480	206
Canadian Saltfish Corporation	9,896	6,721	16,617	– 2,981	45,540	46,157	– 617	– 1,775	– 5,373
Canadian Sports Pool Corporation				4,687	197	369	– 172	– 4,515	
Canadian Wheat Board, The	3,847,072	1,067,858	4,914,930	2,578	3,535,218	3,646,349	– 111,131	109,282	729
Canagrex	301		301	1,846	152	194	– 42	– 1,650	154
Cape Breton Development Corporation	39,227	410,339	449,566	344,508	184,290	240,421	– 56,131	126,205	414,582
Defence Construction (1951) Limited	2,212	355	2,567	– 2,149		13,857	– 13,857	14,339	– 1,667
Export Development Corporation	7,114,072	87,789	7,201,861	209,914	658,364	650,970	7,394	– 6,765	210,543
Farm Credit Corporation	4,930,638	73,998	5,004,636	18,883	515,866	252,649	263,217	– 398,552	– 116,452
Federal Business Development Bank	1,562,597	17,245	1,579,842	– 85,368	223,945	224,866	– 921	4,029	– 82,260
Freshwater Fish Marketing Corporation	9,279	19,009	28,288	– 1,236	48,669	47,097	1,572	133	469
Halifax Port Corporation	2,459	53,852	56,311	28,175	10,962	10,296	666	– 1,521	27,320
Montreal Port Corporation	5,135	124,272	129,407	75,523	56,502	48,801	7,701	– 15,879	67,345
National Capital Commission	23,940	281,102	305,042	378,903	10,939	77,180	– 66,241	– 26,204	286,458
Northern Canada Power Commission	20,802	235,954	256,756	25,797	77,789	64,722	13,067	– 18,742	20,122
Northern Transportation Company Limited				16,787		10,877	– 10,877	– 5,910	
Pêcheries Canada Inc	6,159	9,545	15,704	– 13,260	15,617	25,034	– 9,417		– 22,677
Petro-Canada	1,286,114	7,083,131	8,369,245	1,763,656	5,586,198	6,269,567	– 683,369	– 596,855	483,432
*Canertech Inc	12,965		12,965	29,865		877	– 877	– 16,880	12,108
Port of Quebec Corporation	1,763	44,458	46,221	79,740	9,455	9,965	– 510	– 8,027	71,203
Prince Rupert Port Corporation	1,073	73,085	74,158	51,244	10,666	8,867	1,799	– 208	52,835
Royal Canadian Mint	7,721	86,686	94,407	58,381	950,195	906,561	43,634	– 52,069	49,946
St John's Port Corporation	358	10,040	10,398		2,031	1,545	486	11,844	12,330
St Lawrence Seaway Authority, The	5,373	596,019	601,392	18,247	52,864	80,964	– 28,100	3,414	– 6,439
*Seaway International Bridge Corporation, Ltd, The	352	39	391	46	1,542	1,542			46
Teleglobe Canada	112,807	318,372	431,179	430,595	248,055	84,137	163,918	– 295,447	299,066
Vancouver Port Corporation	16,353	179,463	195,816	130,109	108,270	91,595	16,675	– 7,666	139,118
	32,670,800	*15,505,876*	*48,176,676*	*3,931,309*	*18,525,289*	*21,625,849*	*– 3,100,560*	*2,490,849*	*3,321,598*
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government				1,200,000				– 1,200,000	
	32,670,800	*15,505,876*	*48,176,676*	*5,131,309*	*18,525,289*	*21,625,849*	*– 3,100,560*	*1,290,849*	*3,321,598*

TABLE 8.5

DETAILS OF GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1986—*Concluded*
(in thousands of dollars)

	Assets			Unrecorded financial interest					
	Financial	Non-financial	Total	Balance at beginning of period	Income	Expenses	Net income/ loss (-)	Other adjustments	Balance at end of period
Non-agent Crown corporations									
Air Canada	568,614	1,871,149	2,439,763	259,872	2,728,112	2,777,326	- 49,214	- 40,298	170,360
Atlantic Pilotage Authority	455	672	1,127	398	5,660	6,194	- 534	315	179
Bank of Canada	6,471,878	122,537	6,594,415	489,762		147,416	- 147,416	305,734	648,080
Canada Council	69,769	11,529	81,298	72,586	12,467	81,285	- 68,818	77,631	81,399
Canadian Institute for International Peace and Security	124	217	341	1,236		2,221	- 2,221	2,726	1,741
Canadian National Railway System	752,081	7,018,371	7,770,452	567,676	4,342,108	4,697,116	- 355,008	310,402	523,070
CN Marine Inc	22,394	300,999	323,393	289,549	50,668	186,588	- 135,920	118,452	272,081
Great Lakes Pilotage Authority, Ltd	1,015	27	1,042	- 2,632	8,652	11,756	- 3,104	3,359	- 2,377
Harbourfront Corporation	29,112	231	29,343	13,786	11,432	23,162	- 11,730	- 33	2,023
International Centre for Ocean Development	80		80		77	1,164	- 1,087	1,122	35
International Development Research Centre	12,545	3,855	16,400	- 6,395	5,851	90,757	- 84,906	96,665	5,364
*Jacques Cartier and Champlain Bridges Incorporated, The	3,508	21,119	24,627	- 34,276	6,966	9,429	- 2,463	1,194	- 35,545
Laurentian Pilotage Authority	2,908	1,167	4,075	416	25,351	27,381	- 2,030	1,956	342
Mingan Associates, Ltd									
National Arts Centre Corporation	1,118	4,696	5,814	705	13,271	28,378	- 15,107	16,429	2,027
Pacific Pilotage Authority	3,880	960	4,840	2,893	22,287	22,241	46	- 50	2,889
St Anthony Fisheries Limited	80		80	113	2	35	- 33		80
Societa a responsibilita limitata Immobiliare San Sebastiano				1,150		1,150	- 1,150		
Standards Council of Canada	2,932	306	3,238	4,314	1,169	7,484	- 6,315	4,510	2,509
VIA Rail Canada Inc	53,675	708,337	762,012	638,443	200,032	416,822	- 216,790	354,789	776,442
	7,996,168	*10,066,172*	*18,062,340*	*2,299,596*	*7,434,105*	*8,537,905*	*- 1,103,800*	*1,254,903*	*2,450,699*
Total financial interest	40,666,968	25,572,048	66,239,016	7,430,905	25,959,394	30,163,754	- 4,204,360	2,545,752	5,772,297

The accompanying notes to Table 8.4 are an integral part of this table.

Consolidation of Crown Corporations with Government

Note 5 to the Audited Financial Statements, in Section 2 of this volume, presents a summarized consolidated statement of assets and liabilities together with gross revenue and expenditure.

In accordance with the accounting policy stated in Note 1(i) to the Audited Financial Statements, the assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations are not consolidated in the Government's financial statements. As a consequence, revenues and expenditures reported in the Government's statements include, respectively, amounts received from and paid to these corporations, but exclude corporate revenues and expenditures resulting from transactions with parties other than the Government. Similarly, assets and liabilities reported in the Government's statements include, respectively, amounts owing from and payable to these corporations, but exclude corporate assets and liabilities resulting from transactions with parties other than the Government.

However, the Government provides consolidated information which entails the elimination of transactions between the Government and Crown corporations and between Crown corporations themselves.

Before balances and transactions between the Government and Crown corporations and between Crown corporations themselves can be eliminated, Crown corporations' accounts must be adjusted to the Government's modified cash basis of accounting. In order to arrive at Crown corporation balances and transactions on the Government's modified cash basis of accounting, adjustments must be made for differences in accounting policies. The differences include accounts receivable, fixed assets, inventories, prepaid expenses, deferred revenues and credits, and other items not recorded on the Government's Statement of Assets and Liabilities. Similarly, revenue must be accounted for strictly on the cash basis and items such as depreciation, gain or loss on disposal of fixed assets including acquisitions and proceeds, are also reversed to revenue or expenditure. In addition, revenues and expenses of Crown corporations related to the Government and other Crown corporations which had been previously excluded for financial interest purposes are now included for consolidation purposes in order to be eliminated.

All such amounts resulting from accounting policy differences and additions are aggregated and deducted from the total financial interest figures shown on Tables 8.4 and 8.5 and are described as "Conversion to the Government's modified cash basis of accounting for consolidation purposes". Government balances and transactions are then added. They are followed by eliminations of reciprocal assets, liabilities, revenues and expenditures between the Government and Crown corporations and Crown corporations themselves to arrive at consolidated totals.

TABLE 8.6

CONSOLIDATION OF CROWN CORPORATIONS WITH GOVERNMENT
(in thousands of dollars)

	Crown corporations					
	Crown corporations per Tables 8.4 and 8.5	Conversion to the Government's modified cash basis of accounting for consolidation purposes	Total on the modified cash basis of accounting	Government assets, liabilities, revenues, expenditures and accumulated deficit	Elimination of reciprocal assets, liabilities, revenues and expenditures	Consolidated
ASSETS						
Financial assets	40,666,968	- 7,590,785	33,076,183			
Non-financial assets	25,572,048	- 25,572,048		35,789,849	- 24,240,008	44,626,024
Total assets	66,239,016	- 33,162,833	33,076,183	35,789,849	- 24,240,008	44,626,024
LIABILITIES						
Unmatured debt	19,337,638		19,337,638			
Bank of Canada notes in circulation and amounts due depositors	17,978,855		17,978,855	200,694,259	- 14,726,414	205,305,483
Other liabilities	12,141,261	- 701,302	11,439,959			17,978,855
Total liabilities	49,457,754	- 701,302	48,756,452	68,591,288	- 2,204,629	77,826,618
NET ASSETS/LIABILITIES (-)	16,781,262	- 32,461,531	15,680,269	269,285,547	- 16,931,043	301,110,956
				- 233,495,698	- 7,308,965	- 256,484,932
Obligations to the Government	16,580,199		16,580,199		- 16,580,199	
Share capital and contributed surplus	9,730,130		9,730,130		- 9,730,130	
Claims against the Government	- 15,301,364		- 15,301,364		15,301,364	
	11,008,965		11,008,965		- 11,008,965	
ACCUMULATED DEFICIT, BEGINNING OF YEAR	7,430,905	- 33,550,708	- 26,119,803		- 4,235,642	
				- 199,091,701*	8,070,017	- 221,377,129*
REVENUES	25,959,394	10,014,747	35,974,141		- 9,399,896	
				79,535,293	- 5,838,751	100,270,787
EXPENDITURES	30,163,754	6,379,818	36,543,572		- 6,342,195	
Other adjustments	2,545,752	- 2,545,752		113,939,290	- 8,762,077	135,378,590
ACCUMULATED DEFICIT, END OF YEAR	5,772,297	- 32,461,531	- 26,689,234	- 233,495,698	3,700,000	- 256,484,932
	16,781,262	- 32,461,531	- 15,680,269	- 233,495,698	- 7,308,965	- 256,484,932

*Restated.

Financial Assistance under Budgetary Appropriations to Crown Corporations

Table 8.7 summarizes financial assistance under budgetary appropriations for both agent and non-agent Crown corporations. It should be read in conjunction with Table 8.4. The purpose for which payments have been made under budgetary appropriations is segregated between: (*a*) amounts to cover operating expenses and (*b*) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 8.7

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
Agent Crown corporations			
Atomic Energy of Canada Limited	275,121	244,893	30,228
Canada Development Investment Corporation[2]	1,245,939	1,245,939	
Canada Harbour Place Corporation	55,609		55,609
Canada Lands Company (Mirabel) Limited	8,047	8,047	
Canada Lands Company (Le Vieux-Port de Montréal) Limited	5,919	5,919	
Canada Lands Company (Vieux-Port de Québec) Inc	5,475	5,475	
Canada Mortgage and Housing Corporation[3]	1,454,268	1,454,268	
Canada Museums Construction Corporation Inc	46,500	2,518	43,982
Canada Ports Corporation	14,127	14,127	
Canada Post Corporation	410,107	410,107	
Canadian Broadcasting Corporation	857,347	792,138	65,209
Canadian Commercial Corporation	15,826	15,826	
Canadian Dairy Commission	304,773	304,773	
Canadian Film Development Corporation	75,929	75,929	
Canadian Livestock Feed Board	16,771	16,771	
Canadian Patents and Development Limited	350	350	
Canadian Wheat Board, The	55,057	38,835	16,222
Cape Breton Development Corporation	120,099	26,436	93,663
Defence Construction (1951) Limited	14,300	14,300	
Farm Credit Corporation	3,546	3,546	
Federal Business Development Bank	25,929	25,929	
National Capital Commission	81,026	50,081	30,945
Northern Transportation Company Limited	1,584	1,584	
Petro-Canada	23,800	23,800	
	5,117,449	*4,781,591*	*335,858*
Non-agent Crown corporations			
Atlantic Pilotage Authority	611	611	
Canada Council	74,244	74,244	
Canadian Institute for International Peace and Security	2,500	2,500	
Canadian National Railway System	105,411	105,411	
CN Marine Inc	102,811	102,811	
Great Lakes Pilotage Authority, Ltd	3,361	3,361	
Harbourfront Corporation	6,092	206	5,886
International Centre for Ocean Development	3,300	3,300	
International Development Research Centre	86,000	86,000	
Jacques Cartier and Champlain Bridges Incorporated, The	3,855	3,855	
Laurentian Pilotage Authority	1,956	1,956	
National Arts Centre Corporation	16,574	16,574	
Standards Council of Canada	5,424	5,424	
VIA Rail Canada Inc	599,792	517,747	82,045
	1,011,931	*924,000*	*87,931*
Total	6,129,380	5,705,591	423,789

(1) Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.
(2) Canadair Financial Corporation Inc, Canadair Limited and The de Havilland Aircraft of Canada, Limited respectively received assistance under budgetary appropriations of $1,188,166, $7,773 and $50,000.
(3) Includes budgetary appropriations for Government programs and insurance funds administered by the Corporation on behalf of the Government.

Borrowings by Agent Crown Corporations

Table 8.8 summarizes the borrowing transactions by agent Crown corporations made on behalf of Her Majesty. The information is required by Section 40 of the Financial Administration Act. The borrowings are from other than the Government and are reported on the Statement of Assets and Liabilities. Borrowings by non-agent Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

TABLE 8.8

BORROWINGS BY AGENT CROWN CORPORATIONS
(in thousands of dollars)

	April 1, 1985	Borrowings and other charges	Retirements and other credits	March 31, 1986
Atomic Energy of Canada Limited	36,263		11,979	24,284
Canada Deposit Insurance Corporation	979,963	190,259	134,637	1,035,585
Canada Development Investment Corporation[1]	1,735,158		1,203,357	531,801
Canada Ports Corporation	19,696			19,696
Canadian Saltfish Corporation		10	10	
Canadian Wheat Board, The	3,968,141	5,114,774	5,022,311	4,060,604
Export Development Corporation	5,290,584	50,241,498	49,689,804	5,842,278
Farm Credit Corporation	570,476	413,624		984,100
Federal Business Development Bank	1,022,597	3,806,188	3,645,055	1,183,730
Pêcheries Canada Inc.		104		104
Petro-Canada	317,740	2,388,900	1,832,448	874,192
Seaway International Bridge Corporation, Ltd, The	8			8
Teleglobe Canada	69,680	5,087	8,345	66,422
Total	14,010,306	62,160,444	61,547,946	14,622,804
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government	1,200,000		1,200,000	
Borrowings expected to be repaid by agent Crown corporations	12,810,306	62,160,444	60,347,946	14,622,804
Interest and exchange adjustments included in the above allowance and recorded in the accounts of Canada	53,827		53,827	
Gross borrowings by agent Crown corporations reported on the Statement of Assets and Liabilities	12,864,133	62,160,444	60,401,773	14,622,804

[1] Refer to footnote [6] to Table 8.4.

Contingent Liabilities of Crown Corporations

Table 8.9 summarizes the contingent liabilities of Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 8.9

CONTINGENT LIABILITIES OF CROWN CORPORATIONS AS AT MARCH 31, 1986
(in thousands of dollars)

	March 31, 1986
Agent Crown corporations	
Canada Development Investment Corporation (Canadair Limited)—contract dispute	152,500
Canada Lands Company (Vieux-Port de Québec) Inc—contract dispute	2,500
Canada Mortgage and Housing Corporation—litigation re: insulation program	48,000
Canada Museums Construction Corporation Inc—contract disputes and other	7,869
Canada Ports Corporation—miscellaneous litigation	1,500
Canadian Commercial Corporation—contract damages	7,544
Canertech Inc—miscellaneous litigation	77,000
Cape Breton Development Corporation—loan guarantees	51,158
Defence Construction (1951) Limited—contract dispute	2,419
Export Development Corporation—loan guarantees	201,298
Federal Business Development Bank—bank loan guarantees	16,600
Jacques Cartier and Champlain Bridges Incorporated, The—contracts litigation	3,240
Montreal Port Corporation—miscellaneous litigation	5,811
National Capital Commission—miscellaneous litigation	27,100
Northern Canada Power Commission—miscellaneous litigation	783
Pêcheries Canada Inc—employees separation litigation	700
Petro-Canada—loan guarantee	281,000
Port of Quebec Corporation—miscellaneous litigation	5,600
St John's Port Corporation—damage claims	5,000
St Lawrence Seaway Authority, The—seaway navigation litigation	41,600
Teleglobe Canada—potential liability re: retirement agreement	1,526
Vancouver Port Corporation—miscellaneous litigation	2,000
	942,748
Non-agent Crown corporation	
CN Marine Inc—contract dispute	15,800
Total	958,548

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 8.10 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 8.10

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214			3,661,214		
Federal-provincial fiscal arrangements	37,071,621	37,071,621			– 37,071,621	10,802,320
Municipal Development and Loan Board	5,410,527	178,058		5,232,469	– 178,058	– 180,706
Special development loans program	6,700,000			6,700,000		
Winter capital projects fund	7,080,196	54,435		7,025,761	– 54,435	– 76,331
	59,923,558	*37,304,114*		*22,619,444*	*– 37,304,114*	*10,545,283*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	1,035,107	25,797		1,009,310	– 25,797	– 30,883
Atlantic Provinces Power Development Act	79,171,086	1,813,042		77,358,044	– 1,813,042	– 1,695,156
Special areas and highways agreement	36,490,716	1,978,862		34,511,854	– 1,978,862	– 1,826,638
	116,696,909	*3,817,701*		*112,879,208*	*– 3,817,701*	*– 3,552,677*
Total Newfoundland	176,620,467	41,121,815		135,498,652	– 41,121,815	6,992,606
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,555,284	24,992		2,530,292	– 24,992	– 22,666
Finance—						
Federal-provincial employment loans program	3,397,738	535,503		2,862,235	– 535,503	– 500,691
Municipal Development and Loan Board	2,434,793	663,576		1,771,217	– 663,576	– 664,984
Special development loans program	4,300,000			4,300,000		
Winter capital projects fund	4,582,942			4,582,942		– 239,735
	14,715,473	*1,199,079*		*13,516,394*	*– 1,199,079*	*– 1,405,410*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	4,102,124	139,768		3,962,356	– 139,768	– 129,900
Atlantic Provinces Power Development Act	43,163,005	1,673,485		41,489,520	– 1,673,485	– 1,574,178
Mainland Investments Limited	1,500,000	500,000		1,000,000	– 500,000	– 500,000
Special areas and highways agreement	24,837,822	1,853,115		22,984,707	– 1,853,115	– 1,847,369
	73,602,951	*4,166,368*		*69,436,583*	*– 4,166,368*	*– 4,051,447*
Transport—						
Loading ramp, Yarmouth, NS	28,676	28,676			– 28,676	– 28,666
Total Nova Scotia	90,902,384	5,419,115		85,483,269	– 5,419,115	– 5,508,189
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections	8,526,857	8,526,857			– 8,526,857	– 97,362
Finance—						
Federal-provincial employment loans program	210,169	15,400		194,769	– 15,400	– 14,427
Municipal Development and Loan Board	841,297	78,000		763,297	– 78,000	– 74,186
Special development loans program	213,582			213,582		– 23,521
Winter capital projects fund	1,112,813	48,774		1,064,039	– 48,774	– 56,202
	2,377,861	*142,174*		*2,235,687*	*– 142,174*	*– 168,336*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	24,975	1,069		23,906	– 1,069	– 994
Comprehensive development plan agreement	11,554,151	161,839		11,392,312	– 161,839	– 149,852
	11,579,126	*162,908*		*11,416,218*	*– 162,908*	*– 150,846*
Total Prince Edward Island	22,483,844	8,831,939		13,651,905	– 8,831,939	– 416,544

TABLE 8.10

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
NEW BRUNSWICK—						
Energy, Mines and Resources—						
Regional electrical interconnections	4,887,043	94,010		4,793,033	– 94,010	
Finance—						
Federal-provincial employment loans program	6,435,049	176,815		6,258,234	– 176,815	– 156,370
Municipal Development and Loan Board	5,958,031	330,268		5,627,763	– 330,268	– 282,943
Special development loans program	5,375,000			5,375,000		
Town of Oromocto	44,264	37,461		6,803	– 37,461	– 64,771
Winter capital projects fund	9,596,373	102,141		9,494,232	– 102,141	– 90,889
	27,408,717	*646,685*		*26,762,032*	*– 646,685*	*– 594,973*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	868,818	33,265		835,553	– 33,265	– 30,944
Atlantic Provinces Power Development Act	42,989,199	1,635,138		41,354,061	– 1,635,138	– 1,544,820
Special areas and highways agreement	41,936,757	2,062,792		39,873,965	– 2,062,792	– 1,910,406
	85,794,774	*3,731,195*		*82,063,579*	*– 3,731,195*	*– 3,486,170*
Total New Brunswick	118,090,534	4,471,890		113,618,644	– 4,471,890	– 4,081,143
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779			61,300,779		
Municipal Development and Loan Board	50,214,852	3,128,104		47,086,748	– 3,128,104	– 2,969,244
Special development loans program	70,300,000			70,300,000		
Winter capital projects fund	91,314,928			91,314,928		
	273,130,559	*3,128,104*		*270,002,455*	*– 3,128,104*	*– 2,969,244*
Regional Industrial Expansion—						
Special areas and highways agreement	101,529,166	2,033,252		99,495,914	– 2,033,252	– 1,878,533
Total Quebec	374,659,725	5,161,356		369,498,369	– 5,161,356	– 4,847,777
ONTARIO—						
Finance—						
Federal-provincial employment loans program	10,223,077	781,343		9,441,734	– 781,343	– 852,594
Municipal Development and Loan Board	24,158,836	5,670,606		18,488,230	– 5,670,606	– 5,383,003
Special development loans program	1,767,624	208,066		1,559,558	– 208,066	– 195,468
Winter capital projects fund	34,301,276	2,650,321		31,650,955	– 2,650,321	– 2,437,246
Total Ontario	70,450,813	9,310,336		61,140,477	– 9,310,336	– 8,868,311
MANITOBA—						
Agriculture—						
Agricultural service centres—	392	392			– 392	– 2,855
Advances	7,091,545	591,305	368	6,500,608	– 590,937	– 39,811
Loans	*7,091,937*	*591,697*	*368*	*6,500,608*	*– 591,329*	*– 42,666*
Energy, Mines and Resources—						
Regional electrical interconnections	130,189,693	1,455,155	2,061,278	130,795,816	606,123	2,562,187
Finance—						
Federal-provincial employment loans program	4,259,033	408,945		3,850,088	– 408,945	– 388,313
Federal-provincial fiscal arrangements						– 2,712,000
Municipal Development and Loan Board	4,454,710	724,251		3,730,459	– 724,251	– 704,851
Special development loans program	4,256,680	422,270		3,834,410	– 422,270	– 396,460
Winter capital projects fund	2,505,491	114,528		2,390,963	– 114,528	– 105,797
	15,475,914	*1,669,994*		*13,805,920*	*– 1,669,994*	*– 4,307,421*
Regional Industrial Expansion—						
Special areas and highways agreement	3,034,757	180,741		2,854,016	– 180,741	– 167,120
Total Manitoba	155,792,301	3,897,587	2,061,646	153,956,360	– 1,835,941	– 1,955,020

TABLE 8.10

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
SASKATCHEWAN—						
Agriculture—						
Agricultural service centres—						
Advances	28,121	28,121			- 28,121	- 100,699
Loans	6,125,727	268,288	28,121	5,885,560	- 240,167	- 199,137
South Saskatchewan River project—						
Treasury bills	4,540,000	2,140,000		2,400,000	- 2,140,000	- 1,960,000
	10,693,848	*2,436,409*	*28,121*	*8,285,560*	*- 2,408,288*	*- 2,259,836*
Finance—						
Federal-provincial employment loans program	805,717	67,316		738,401	- 67,316	- 62,926
Federal-provincial fiscal arrangements	45,826,000	22,913,000		22,913,000	- 22,913,000	- 22,913,000
Municipal Development and Loan Board	1,935,605	596,797		1,338,808	- 596,797	- 572,624
	48,567,322	*23,577,113*		*24,990,209*	*- 23,577,113*	*- 23,548,550*
Total Saskatchewan	59,261,170	26,013,522	28,121	33,275,769	- 25,985,401	- 25,808,386
ALBERTA—						
Agriculture—						
Agricultural service centres—						
Loans	310,232			310,232		
Finance—						
Federal-provincial employment loans program	3,412,233	331,227		3,081,006	- 331,227	- 313,500
Municipal Development and Loan Board	5,398,889	1,029,368		4,369,521	- 1,029,368	- 978,540
Special development loans program	4,000,000			4,000,000		
Winter capital projects fund	4,240,133	304,005		3,936,128	- 304,005	- 282,494
	17,051,255	*1,664,600*		*15,386,655*	*- 1,664,600*	*- 1,574,534*
Regional Industrial Expansion—						
Special areas and highways agreement	2,753,626	169,486		2,584,140	- 169,486	- 157,025
Total Alberta	20,115,113	1,834,086		18,281,027	- 1,834,086	- 1,731,559
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	10,228,582	857,910		9,370,672	- 857,910	- 801,586
Municipal Development and Loan Board	7,194,297	1,408,286		5,786,011	- 1,408,286	- 1,406,915
Special development loans program	16,944,746	2,156,848		14,787,898	- 2,156,848	- 2,022,269
Winter capital projects fund	14,612,349	904,706		13,707,643	- 904,706	- 834,563
Total British Columbia	48,979,974	5,327,750		43,652,224	- 5,327,750	- 5,065,333
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	19,470		91	19,561	91	- 1,521
Winter capital projects fund	260,370		2,194	262,564	2,194	- 13,209
	279,840		*2,285*	*282,125*	*2,285*	*- 14,730*
Indian Affairs and Northern Development—						
Government of the Northwest Territories	414,258	54,477		359,781	- 54,477	- 14,826,853
Total Northwest Territories	694,098	54,477	2,285	641,906	- 52,192	- 14,841,583
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	8,384,601	625,528		7,759,073	- 625,528	- 640,921
Yukon Territory small business loans	362,082	8,495		353,587	- 8,495	- 21,626
Total Yukon Territory	8,746,683	634,023		8,112,660	- 634,023	- 662,547
Total	1,146,797,106	112,077,896	2,092,052	1,036,811,262	- 109,985,844	- 66,793,786

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.5% to 7.41% per annum, and are repayable either in annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1988 and November 30, 1994.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Constitution Acts 1867-1982, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977, and other statutory authority. These overpayments are non-interest bearing and are recovered in the subsequent year.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25% to 5.625% per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 1986 and March 31, 2016.

Special development loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 5.91% to 7.54% per annum, and are repayable either in annual or semi-annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1987 and March 30, 1993.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.2% to 9.84% per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity, with final repayments between March 31, 1987 and February 28, 1999.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board. Loans were made pursuant to terms and conditions of agreements between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 7.5% per annum, repayable over 28 years at various anniversary amortization dates, with the final instalment on July 31, 1999, $48,338; and,

(*b*) bearing interest at rates from 7.161% to 8.5% per annum, repayable over 30 years at various anniversary amortization dates, with final instalments between November 21, 1998 and April 1, 2006, $5,922,715.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5% to 8.5% per annum, and are repayable in equal annual instalments over 29 to 40 years, with final instalments between March 31, 1992 and March 31, 2014.

Special areas and highways agreement

Loans have been made to finance development of community and industrial infrastructure projects for special areas, and for highway development, pursuant to terms and conditions of agreements between Canada and the provinces, with the approval of the Governor in Council.

The loans bear interest at rates from 5.768% to 10.164% per annum, and are repayable in equal annual instalments over 5 to 30 years, with final instalments between March 31, 1987 and March 31, 2009.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements between the Government of Canada and the Provinces of Manitoba, New Brunswick, Nova Scotia and Prince Edward Island.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L30, Appropriation Acts No 1 and No 2, 1985-86.

The loans bear interest at rates from 9% to 15.625% per annum, and are repayable in annual instalments over 29 to 31 years, with final instalments between March 31, 2008 and March 31, 2009.

Mainland Investments Limited

Loans have been made to the Province of Nova Scotia for the purchase of shares of Mainland Investments Limited, in accordance with an agreement between Canada and Nova Scotia, pursuant to Section 8 of the Special Areas Act.

The loans bear interest at the rate of 7% per annum, and are repayable over 15 years, with the final instalment on February 28, 1988.

Loading ramp, Yarmouth, NS

Loans were made to the Province of Nova Scotia, for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

During the year, the loans were repaid in full.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 30 years in equal instalments due at various anniversary dates, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 25, 2000 and March 27, 2005, $4,891,000; and,

(*b*) repayable in equal annual instalments over 30 years, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 31, 2001 and March 31, 2005, $6,525,218.

Town of Oromocto

Capital assistance loans have been made to the Town of Oromocto, New Brunswick.

The outstanding loan bears interest at the rate of 5.625% per annum, and is repayable in equal semi-annual instalments over 20 years, with the final instalment on April 1, 1986.

Agricultural service centres

Loans and advances have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

Advances

The amounts shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, interest is calculated and added to the amount of advances being transferred to loans in accordance with the terms and conditions of the agreements between Canada and the provinces, with the approval of the Governor in Council.

Loans

This account records amounts transferred from the advances account when projects are completed.

The loans bear interest at rates from 7.672% to 14.129% per annum, and are repayable in equal annual instalments over 20 years, with final instalments between March 30, 1994 and March 30, 2004. No loan repayments were received from the Province of Alberta since 1980-81.

South Saskatchewan River project—Treasury bills

Treasury bills are received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project.

The Treasury bills bear interest at rates from 5% to 5.875% per annum, and are repayable in semi-annual instalments, with the final instalment on December 31, 1986.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986
	$	$	$	$
Second mortgage	150,826	9,309		141,517
Low cost housing	263,432	45,168		218,264
	414,258	54,477		359,781

The loans bear interest at rates from 5.125% to 8.875% per annum, and are repayable in equal annual instalments over 20 to 25 years, with final instalments between April 1, 1986 and August 27, 1996.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986
	$	$	$	$
Second mortgage	117,102	10,415		106,687
Low cost housing	442,784	34,842		407,942
Capital expenditures	983,084	66,063		917,021
Outside parties—				
Capital projects	6,734,169	461,410		6,272,759
City of Whitehorse—				
Capital projects	107,462	52,798		54,664
	8,384,601	625,528		7,759,073

The loans bear interest at rates from 3.875% to 12.5% per annum, and are repayable in equal annual instalments over 2 to 35 years, with final instalments between April 1, 1986 and March 31, 2004.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is $5,000,000.

The loans bear interest at rates from 9% to 12% per annum, and are repayable in annual instalments over 10 years, with final instalments between April 1, 1986 and March 31, 1988. The repayment period may be extended with the approval of the Minister of Finance.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the United Kingdom Financial Agreement Act, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 8.11 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 8.11

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
China—Finance	49,426,118			49,426,118		
Greece—Finance	6,214,126	6,214,126			- 6,214,126	
Jamaica—						
Finance—						
Special program—Economic assistance	25,000,000			25,000,000		
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946	512,034,191	27,469,571		484,564,620	- 27,469,571	- 26,930,952
Deferred principal	94,990,863			94,990,863		
	607,025,054	*27,469,571*		*579,555,483*	*- 27,469,571*	*- 26,930,952*
Developing countries—						
External Affairs—Canadian International Development Agency—						
International development assistance	3,079,954,650	30,760,135	208,346,816	3,257,541,331	177,586,681	200,524,749
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	619,286,893	25,289,701	23,364,254	617,361,446	- 1,925,447	- 1,416,039
National Defence—						
North Atlantic Treaty Organization—						
Damage claims recoverable	32,206	185,620	193,152	39,738	7,532	30,046
Total	4,386,939,047	89,919,153	231,904,222	4,528,924,116	141,985,069	172,207,804

China

A loan to China was authorized under the Export Credits Insurance Act.

Greece

A non-interest bearing loan has been made to Greece.

During the year, the loan was written-off by Finance Vote 16c, Appropriation Act No 4, 1985-86.

Jamaica—Economic assistance

A loan has been made to the Government of Jamaica, to provide economic assistance. The maturity under the agreement is August 9, 1989. Interest at 11% per annum is payable annually on August 9. Up to August 9, 1989, the interest rate will be equal to the Crown corporations' 5 year borrowing rate.

The agreement, as amended in 1984, provides for the deferment of one-half of the interest due on August 9, 1984 and is repayable in semi-annual instalments over the period February 15, 1989 to August 15, 1993 and bears interest at a rate of 13.5% per annum.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of $1,250,000,000 was extended to the Government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2% per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

Developing countries—International development assistance

Loan assistance has been made to developing countries for international development assistance. During the year, additional loans were authorized by External Affairs Votes L50 and L55, Appropriation Acts No 1 and No 2, 1985-86.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986
	$	$	$	$
(*a*) 17 year term, 7 year grace period, non-interest bearing, with the final repayment in September 1997:				
Senegal	999,070			999,070
(*b*) 20 year term, 5 year grace period, 5% interest per annum, with final repayments between September 2000 and March 2001:				
Jamaica	4,499,073			4,499,073
Turkey	30,821,574	1,586,667		29,234,907
	35,320,647	*1,586,667*		*33,733,980*
(*c*) 25 year term, 5 year grace period, 6% interest per annum, with the final repayment in March 1990:				
Nigeria	973,789			973,789
(*d*) 30 year term, 7 year grace period, 3% interest per annum, with final repayments between September 1996 and January 2012:				
Barbados	17,976,935	1,024,282	794,056	17,746,709
Brazil	13,226,412	566,678	489,239	13,148,973
Chile	2,468,730	182,863		2,285,867
Colombia	19,986,250	945,652		19,040,598
Cuba	9,552,447	5,435		9,547,012
Dominican Republic	2,200,001			2,200,001
Egypt	50,000,000			50,000,000
Jamaica	33,123,346	64,117		33,059,229
Korea	543,066	65,168		477,898
Malaysia	12,364,551	639,816		11,724,735
Nigeria	834,711			834,711
Peru	337,617			337,617
Salvador, El	9,260,527			9,260,527
Trinidad	6,888,720	1,087,587	297,899	6,099,032
Turkey	9,850,000	737,229		9,112,771
	188,613,313	*5,318,827*	*1,581,194*	*184,875,680*
(*e*) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	3,132,685	171,939		2,960,746
(*f*) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	744,987	50,000		694,987
(*g*) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and March 2035:				
Algeria	16,568,198	350,104		16,218,094
Antigua	5,924,797	150,000		5,774,797
Argentina	606,667	18,667		588,000
Barbados	7,688,715	92,250	536,564	8,133,029
Belize	12,187,864	371,208		11,816,656
Bolivia	1,589,816	42,396		1,547,420
Brazil	721,518	20,913		700,605
Burma	8,306,202			8,306,202
Cameroun	131,438,456	668,266	10,351,306	141,121,496
Chile	3,254,665	98,062		3,156,603
Colombia	20,347,983	357,967		19,990,016
Congo-Brazzaville	21,970,773		627,465	22,598,238
Costa Rica	14,715,495		6,493,927	21,209,422
Dominica	1,838,883	17,235		1,821,648
Dominican Republic	8,985,249	183,404		8,801,845
East African Community[1]	47,402,298			47,402,298
Ecuador	11,208,315	304,907		10,903,408
Egypt	57,518,746		81,199	57,599,945
Gabon	1,988,591		2,671,415	4,660,006
Ghana	80,736,445	1,234,411	307,531	79,809,565
Grenada	850,000	31,875		818,125
Guatemala	3,979,411		20,692	4,000,103
Guyana	36,070,208		124,894	36,195,102
Honduras	31,627,922		1,269,060	32,896,982
India	667,620,672	5,301,939	33,749,994	696,068,727
Indonesia	205,243,313	2,335,022	64,734,737	267,643,028
Ivory Coast	60,496,614		10,488,824	70,985,438
Jamaica	51,521,004	13,016	4,718,564	56,226,552
Kenya	109,787,334	682,860	413,529	109,518,003
Madagascar	22,883,821		74,189	22,958,010
Malaysia	331,881	4,953	806,696	1,133,624
Malta	987,510	25,020		962,490

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986
	$	$	$	$
Mauritania	4,199,062			4,199,062
Mexico	90,069	2,771		87,298
Montserrat	683,815			683,815
Morocco	14,850,579	21,176	6,113	14,835,516
Nicaragua	10,554,501	71,250	5,057,746	15,540,997
Nigeria	44,635,171	15,911		44,619,260
Pakistan	575,399,169	5,623,974	36,313,923	606,089,118
Paraguay	639,877	19,997		619,880
Peru	5,321,928	17,725	6,774,158	12,078,361
Philippines	3,886,371			3,886,371
Salvador, El	1,200,000			1,200,000
St Lucia	529,835	17,781		512,054
St Vincent	1,145,000	28,625		1,116,375
Senegal	14,082,454		11,330	14,093,784
Sri Lanka	168,642,599	748,290	364,777	168,259,086
Swaziland	1,423,565			1,423,565
Thailand	33,747,453			33,747,453
Togo	16,571,216			16,571,216
Trinidad	3,547,246	171,354		3,375,892
Tunisia	125,695,799	4,556,685	525,879	121,664,993
Various Francophone[2]	1,677,258			1,677,258
Zaire	28,628,313	12,688	830,433	29,446,058
Zambia	83,156,257		2,173,400	85,329,657
Zimbabwe	18,420,681		8,476,001	26,896,682
	2,805,127,584	*23,612,702*	*198,004,346*	*2,979,519,228*
(*h*) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	40,635,162	20,000	5,500,662	46,115,824
(*i*) 55 year term, 15 year grace period, non-interest bearing, with the final repayment in September 2036:				
Egypt	4,407,413		3,260,614	7,668,027
	3,079,954,650	30,760,135	208,346,816	3,257,541,331

Note: grace period refers to interval to first repayment of principal.
(1) Joint project involving Kenya, Tanzania and Uganda.
(2) Joint project involving Mali and Senegal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association in the amount of $2,231 million, and loans to other international financial institutions in the amount of $1,361 million. These amounts are reported later in this section under the heading "International Organizations".

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

During the year, receipts and other credits included loan and guarantee repayments of $25,289,701, while payments and other charges included loans and guarantees of $17,387,877 and a valuation adjustment of $5,976,377 in respect of loans totalling $176,976,905 US. Interest of $29.6 million was received and credited to Non-tax revenue—Return on investments.

The loans bear interest at rates from 3.25% to 10.5% per annum, and are repayable over 6 to 22 years, with final instalments between April 1, 1986 and March 25, 2008.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of the African Development Bank, the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

Capital subscriptions are made in part by the issuance of non-interest bearing, non-negotiable demand notes. The amounts advanced or loaned vary according to the needs of the organizations concerned, and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Table 8.12 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations.

TABLE 8.12

INTERNATIONAL ORGANIZATIONS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
Canada's subscriptions to the capital of the—						
African Development Bank	35,130,263		11,710,088	46,840,351	11,710,088	11,710,088
Less: notes payable		11,710,088	11,710,088			
	35,130,263	*11,710,088*	*23,420,176*	*46,840,351*	*11,710,088*	*11,710,088*
Asian Development Bank	156,617,200		13,141,679	169,758,879	13,141,679	15,632,567
Less: notes payable	20,671,120	3,770,376	4,376,789	20,064,707	– 606,413	– 606,413
	135,946,080	*3,770,376*	*17,518,468*	*149,694,172*	*13,748,092*	*16,238,980*
Caribbean Development Bank	13,036,439		307,842	13,344,281	307,842	836,527
Less: notes payable	1,631,573		210,254	1,421,319	– 210,254	– 500,000
	11,404,866		*518,096*	*11,922,962*	*518,096*	*1,336,527*
Inter-American Development Bank	144,409,420		13,630,830	158,040,250	13,630,830	18,610,765
Less: notes payable	44,311,414	9,994,486	8,624,463	45,681,437	1,370,023	3,323,637
	100,098,006	*9,994,486*	*22,255,293*	*112,358,813*	*12,260,807*	*15,287,128*
International Bank for Reconstruction and Development	247,455,279		18,701,021	266,156,300	18,701,021	41,653,971
Less: notes payable		16,200,000		16,200,000	16,200,000	– 11,961,186
	247,455,279	*16,200,000*	*18,701,021*	*249,956,300*	*2,501,021*	*53,615,157*
International Development Association	1,897,788,061		333,400,000	2,231,188,061[1]	333,400,000	167,700,000
Less: notes payable	528,583,390	333,400,000	117,705,690	744,277,700	215,694,310	– 18,004,800
	1,369,204,671	*333,400,000*	*451,105,690*	*1,486,910,361*	*117,705,690*	*185,704,800*
International Finance Corporation	28,570,147		674,654	29,244,801	674,654	1,833,300
	1,927,809,312	*375,074,950*	*534,193,398*	*2,086,927,760*	*159,118,448*	*285,725,980*
International financial institutions	1,188,220,708	275,490	172,872,444	1,360,817,662[1]	172,596,954	163,958,719
Less: notes payable	600,481,953	161,644,813	46,815,049	715,311,717	114,829,764	70,660,036
	587,738,755	*161,920,303*	*219,687,493*	*645,505,945*	*57,767,190*	*93,298,683*
International Tin Council	4,500,000			4,500,000		
International Natural Rubber Agreement	5,237,527		3,025,403	8,262,930	3,025,403	– 744,229
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	24,351	8,675		15,676	– 8,675	
Customs Co-operation Council	6,309			6,309		
Food and Agriculture Organization	613,422			613,422		
General Agreement on Tariffs and Trade	14,508			14,508		
Intergovernmental Maritime Consultative Organization	1,617			1,617		
International Atomic Energy Agency	65,656			65,656		– 1,056
International Civil Aviation Organization	71,419			71,419		
International Labour Organization	68,666			68,666		
Paris Union of the World Intellectual Property Organization	45,191		1,191	46,382	1,191	7,292
United Nations bonds	850,887	429,654	22,966	444,199	– 406,688	– 327,617
United Nations Educational, Scientific and Cultural Organization	630,715			630,715		
United Nations organizations	3,574,878	28,104		3,546,774	– 28,104	
World Health Organization	177,223			177,223		
	6,144,842	*466,433*	*24,157*	*5,702,566*	*– 442,276*	*– 321,381*
Total	2,531,430,436	537,461,686	756,930,451	2,750,899,201	219,468,765	377,959,053

[1] The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National Governments including Developing Countries", international development assistance amounting to $3,258 million has also been provided to developing countries.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and External Affairs Vote L65, Appropriation Acts No 1 and No 2, 1985-86.

At year end, authority had been granted for the purchase of 4,200 paid-in shares and 12,600 callable shares. Instalment payments for the paid-in shares are to be made in non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, transactions included additional subscriptions in non-interest bearing demand notes.

As at March 31, 1986, Canada's instalment payments amounted to $46,840,351 for 3,360 paid-in shares. The 12,600 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $175,651,308.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L65, Appropriation Acts No 1 and No 2, 1985-86).

At year end, authority had been granted for the purchase of 11,110 paid-in shares and 81,433 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, transactions included additional subscriptions in cash and in non-interest bearing demand notes, and a valuation adjustment.

As at March 31, 1986, Canada's instalment payments amounted to $105,434,978 US for 8,740 paid-in shares and 14,220,000 Special Drawing Rights (SDRs) for 1,422 paid-in shares. These balances were translated into Canadian dollars at year-end closing rates of exchange ($1 US/$1.3958 Cdn and 1 SDR/1.5888 Cdn). The 81,433 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $439,147,591 US and 450,300,000 SDRs valued at $1,328,398,847 Cdn at year-end closing rates of exchange.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts.

At year end, authority had been granted for the purchase of 1,585 paid-in shares and 5,355 callable shares. Canada may issue, as payment for shares purchased, pending cash requirements by the Bank, non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, a valuation adjustment transaction was made.

As at March 31, 1986, Canada's instalment payments amounted to $9,560,310 US for 1,585 paid-in shares. This balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3958 Cdn). The 5,355 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $32,300,021 US, valued at $45,084,370 Cdn at the year-end closing rate of exchange.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L65, Appropriation Acts No 1 and No 2, 1985-86).

At year end, authority had been granted for the purchase of 9,982 paid-in shares and 115,220 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, transactions included additional subscriptions in the form of non-interest bearing demand notes, and a valuation adjustment.

As at March 31, 1986, Canada's instalment payments amounted to $113,225,570 US for 9,375 paid-in shares. This balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3958 Cdn). The 115,220 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $1,389,948,405 US, valued at $1,940,089,983 Cdn at the year-end closing rate of exchange.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development (IBRD), as authorized by the Bretton Woods Agreements Act, and various appropriation acts. During the year, transactions included the first instalment towards the 1984 Selective Capital Increase of the IBRD and a valuation adjustment.

Canada has subscribed for 21,782 shares of the Bank of which 10% has been paid by cash and notes. The remaining 90% is represented by a guarantee subject to call by the Bank only when required, to meet obligations of the Bank for funds borrowed or loans guaranteed by it, and not for use by the Bank in its lending activities or for administrative expenses.

As at March 31, 1986, the foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3958 Cdn).

International Development Association

This account records Canada's subscriptions to the capital of the International Development Association, as authorized by the International Development Association Act, and various appropriation acts. The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace).

During the year, transactions included additional subscriptions in the form of non-interest bearing, non-negotiable demand notes. These notes are deducted from the subscriptions to show the net position of the Government vis-à-vis the Association.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts.

At year end, authority had been granted for the purchase of 20,952 paid-in shares.

During the year, a valuation adjustment transaction was made.

As at March 31, 1986, Canada's total instalment payments amounted to $20,952,000 US for 20,952 paid-in shares. This balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3958 Cdn).

International financial institutions

This account records loans for assistance to international financial institutions, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L60, Appropriation Acts No 1 and No 2, 1985-86).

The balances and transactions for loans to various international financial institutions are as follows:

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986
	$	$	$	$
African Development Bank	4,468,896	125,000		4,343,896
African Development Fund	288,237,923		60,987,913	349,225,836
Less: notes payable	134,968,000	58,572,915		193,540,915
	153,269,923	*58,572,915*	*60,987,913*	*155,684,921*
Andean Development Corporation	4,875,010	124,990		4,750,020
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	453,227,705		85,559,323	538,787,028
Less: notes payable	337,502,985	85,559,323	23,698,000	399,364,308
	115,724,720	*85,559,323*	*109,257,323*	*139,422,720*
Caribbean Development Bank—Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank—Commonwealth Caribbean Regional	5,454,400		128,800	5,583,200
Caribbean Development Bank—Special	43,185,355		5,953,660	49,139,015
Less: notes payable	12,540,550	5,540,550	3,328,656	14,752,444
	30,644,805	*5,540,550*	*9,282,316*	*34,386,571*
Central American Bank for Economic Integration	2,358,779	25,500		2,333,279
Inter-American Development Bank—Fund for Special Operations	266,555,723		19,245,532	285,801,255
Less: notes payable	73,470,418	11,972,025	13,446,393	71,996,050
	193,085,305	*11,972,025*	*32,691,925*	*213,805,205*
International Bank for Reconstruction and Development	27,272,000		644,000	27,916,000
International Fund for Agriculture Development	42,000,000			42,000,000
Less: notes payable	42,000,000		6,342,000	35,658,000
			6,342,000	*6,342,000*
International Monetary Fund	14,957,917		353,216	15,311,133
	587,738,755	161,920,303	219,687,493	645,505,945

International Tin Council

This account records Canada's subscriptions to the International Tin Council, as authorized by previous appropriation acts. The subscriptions are for the investment in the buffer stock previously established and carried forward under the Sixth International Tin Agreement.

International Natural Rubber Agreement

This account records Canada's contributions to the financing of the natural rubber buffer stock, as authorized by a previous appropriation act. Pursuant to the International Natural Rubber Agreement, 1979, Canada is committed to participate in the funding of the rubber buffer stock up to $12,500,000.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

During the year, an additional advance to the working capital fund of the Paris Union of the World Intellectual Property Organization was authorized by External Affairs Vote L15, Appropriation Acts No 1 and No 2, 1985-86.

During the year, Canada made a payment of 1,753 Swiss Francs valued at $1,191 Cdn to the Paris Union of the World Intellectual Property Organization. In addition, Canada received refunds of $12,435 US valued at $8,675 Cdn from the Berne Union of the World Intellectual Property Organization and $20,000 US valued at $28,104 Cdn from United Nations organizations.

This account also records payments and the balance outstanding on United Nations bonds purchased by the Canadian Government in September 1962. The bonds yield interest at the rate of 2% per annum, and are repayable over 25 years by annual instalments in amounts from 3.1% to 5.1% of the amount subscribed. During the year, Canada's investment of $624,000 US as at April 1, 1985, was reduced by a payment of $305,760 US valued at $429,654 Cdn. Payments and other charges amounting to $22,966 represent a valuation adjustment of Canada's foreign investment of $318,240 US translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3958 Cdn).

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security and, under Part II of the Act, for the purchase, subdivision and development of land, and for progress payments to veterans during construction and completion of unfinished houses, after termination of construction contracts, etc. On completion of the construction contract for each house, Canada Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and will reimburse the Fund the full cost of that property. The total amount authorized to be outstanding at any time is $605,000,000.

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Table 8.13 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 8.13

VETERANS' LAND ACT FUND

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Veterans' Land Act Fund—						
Advances	193,320,606	40,382,904	9,083,633	162,021,335	- 31,299,271	- 33,685,616
Less: allowance for conditional benefits	957,843	2,100,000	2,064,373	993,470	35,627	- 2,135,623
Total	192,362,763	42,482,904	11,148,006	161,027,865	- 31,334,898	- 31,549,993

JOINT AND MIXED ENTERPRISES

Joint and mixed enterprises are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records the Government's loans, investments and advances to such entities.

Table 8.14 presents a summary of the balances and transactions for the various types of loans, investments and advances to joint and mixed enterprises.

TABLE 8.14

JOINT AND MIXED ENTERPRISES

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Canada Development Corporation—Regional Industrial Expansion	322,000,000			322,000,000		
Canarctic Shipping Company Limited—Transport						
Cooperative Energy Corporation—Energy, Mines and Resources	57,804,000			57,804,000		- 269,489
Lower Churchill Development Corporation—Energy, Mines and Resources	14,750,000			14,750,000		
Newfoundland and Labrador Development Corporation Limited—Regional Industrial Expansion						
Capital stock	200			200		
Loans	25,000,000			25,000,000		
	25,000,200			*25,000,200*		
N.S. Holdco Limited—Regional Industrial Expansion						
Capital stock	27,500,000		16,800,000	44,300,000	16,800,000	17,500,000
Advance	3,000,000			3,000,000		3,000,000
	30,500,000		*16,800,000*	*47,300,000*	*16,800,000*	*20,500,000*
125459 Canada Limited—Regional Industrial Expansion	90,775,000		76,795,000	167,570,000	76,795,000	90,775,000
Société Inter-Port de Québec—Regional Industrial Expansion	400			400		
Telesat Canada—Communications	30,000,000			30,000,000		
Total	570,829,600		93,595,000	664,424,600	93,595,000	111,005,511

Canada Development Corporation

The Corporation was established by the Canada Development Corporation Act, to assist in the creation or development of businesses, resources, properties and industries in Canada. The Minister of Finance may subscribe to purchase and hold shares of the Corporation for the Government of Canada.

The Government has purchased, pursuant to Section 35 of the Act, 30,711,990 no par value common shares.

The Government's holding of shares represents 83.6% of the common shares outstanding, and 47.3% of the voting rights.

During the year, the Canada Development Corporation Reorganization Act authorized the sale of the common shares of the Corporation held by the Government.

Canarctic Shipping Company Limited

In 1977-78, 305,996 common shares of Canarctic Shipping Company Limited having a total value of $305,996, and representing 51% of the common shares outstanding, were purchased and charged to budgetary expenditure (Transport Vote 10—Marine operating expenditures).

Cooperative Energy Corporation

The Corporation was established under the Cooperative Energy Act, to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry. The Corporation is a holding company whose shareholders are the participating co-operatives and the Government of Canada.

The Minister of Energy, Mines and Resources may subscribe for, acquire and hold shares and equity debentures of the Corporation for the Government of Canada. For that purpose, the Government of Canada may provide, over the next two years, up to $100,000,000 to match investment funds contributed by participating co-operative organizations.

The Government's investment in the capital of the Corporation, as authorized by the Cooperative Energy Act, is recorded in this account and is made up of:

	March 31, 1986
	$
Equity debentures	3,075,900
57,804 class B shares	5,780,400
489,477 class D shares	48,947,700
	57,804,000

The equity debentures pay 6% interest per year, payable every December 31. As of March 31, 1986, the Government received 639,111 class C shares at $1 each in lieu of cash for the interest due on the equity debentures. These class C shares are not recorded in the accounts of Canada.

Lower Churchill Development Corporation

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydro-electric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation.

The Government has purchased 1,475 class A shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro.

Newfoundland and Labrador Development Corporation Limited

Capital stock

The Government has purchased 200 ordinary $1 par value shares of Newfoundland and Labrador Development Corporation Limited, in accordance with an agreement between Canada and Newfoundland pursuant to Section 8(3)(c) of the Special Areas Act. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Newfoundland

Loans

Loans have been made to provide financing and other services to small and medium-sized businesses in Newfoundland.

The loans bear interest at rates from 8.375% to 18.375% per annum, and are repayable at the end of 10 years, with final repayments between July 16, 1986 and March 31, 1992.

N.S. Holdco Limited

The Atlantic Fisheries Restructuring Act authorizes the investment and the provision of financial assistance for the restructure of fishery enterprises to help Atlantic fisheries become more viable, competitive and privately-owned.

Capital stock

During the year, additional purchases were authorized by Regional Industrial Expansion Vote L26c, Appropriation Act No 4, 1985-86. The Government purchased 2,800 class AA-1 preferred shares and 14,000 senior class 2 preferred shares of N.S. Holdco Limited for $2,800,000 and $14,000,000, respectively. N.S. Holdco Limited is the Nova Scotia-based holding company for the federal equity investment in National Sea Products of Halifax, Nova Scotia that was formed from restructuring National Sea Products Limited and HB Nickerson and Sons Limited. The Government also received 2,800 common voting shares without nominal or par value.

The Government's holding in the Company as of March 31, 1986, is as follows:

(*a*) 16,300 common voting shares (35.2% of the issued voting shares);

(*b*) 6,300 class AA-1 preferred shares (100%);

(*c*) 10,000 class AA-2 preferred shares (100%);

(*d*) 14,000 class 1 preferred shares (100%); and,

(*e*) 14,000 class 2 preferred shares (100%).

The balance of the shares is owned by the private sector.

Advance

In 1984-85, the Government made available an additional $3,000,000 in the event that all or part of these funds were necessary to defray expenses in winding up North Sydney Investments Limited (formerly HB Nickerson and Sons Limited). As at March 31, 1986, the amount advanced was being held in trust. Subsequent to the year end, the $3,000,000 advance was repaid to the Government, along with interest as the advance was no longer required.

125459 Canada Limited

The Atlantic Fisheries Restructuring Act authorizes the investment and the provision of financial assistance for the restructure of fishery enterprises to help Atlantic fisheries become more viable, competitive and privately-owned.

During the year, additional purchases were authorized by Regional Industrial Expansion Vote L26b, Appropriation Act No 3, 1985-86. The Government purchased 76,795 class C preferred shares of 125459 Canada Limited for $76,795,000. 125459 Canada Limited is the Newfoundland-based holding company for the federal equity investment in Fishery Products International Limited.

The Government's holding in the Company as of March 31, 1986, is as follows:

(*a*) 908 common voting shares (62.6% of the issued voting shares);

(*b*) 90,775 class AA preferred shares (70.5%); and,

(*c*) 76,795 class C preferred shares (73.1%).

The balance of the shares is owned by the private sector.

Société Inter-Port de Québec

The Government has purchased 400 fully paid capital shares of the Société Inter-Port de Québec at $1 per share. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Telesat Canada

The Government has purchased 3,000,000 common shares of Telesat Canada for $10 per share, for $30,000,000. This investment represents 49.99% of the shares outstanding.

MISCELLANEOUS

This group records loans, investments and advances not classified elsewhere.

Table 8.15 presents a summary of the balances and transactions for the various types of miscellaneous loans, investments and advances.

TABLE 8.15

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Loans and accountable advances—						
External Affairs—						
Personnel posted abroad	8,052,676	9,905,250	11,228,134	9,375,560	1,322,884	1,089,950
Posts abroad	6,974,540	391,739,576	397,274,825	12,509,789	5,535,249	1,243,205
	15,027,216	*401,644,826*	*408,502,959*	*21,885,349*	*6,858,133*	*2,333,155*
National Defence—						
Imprest accounts, standing advances and authorized loans	33,943,867	192,314,823	192,658,158	34,287,202	343,335	8,618,203
Regional Industrial Expansion—						
Personnel posted in Canada	1,563			1,563		
Supply and Services—						
Miscellaneous accountable advances	4,833,854	4,812,070	4,743,341	4,765,125	- 68,729	- 513,529
Treasury Board—						
Miscellaneous accountable imprest and standing advances	12,839,195	31,607,920	30,108,697	11,339,972	- 1,499,223	1,230,667
Total loans and accountable advances	66,645,695	630,379,639	636,013,155	72,279,211	5,633,516	11,668,496
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	22,555,159	826,354		21,728,805	- 826,354	- 617,257
Communications—						
Cultural property	3,920	1,000		2,920	- 1,000	- 1,000
Employment and Immigration—						
Assisted passage scheme	54,825,671	16,306,928	19,118,360	57,637,103	2,811,432	6,293,006
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	13,277,443	573,440		12,704,003	- 573,440	- 1,031,519
NewGrade Energy Inc			3,310,043	3,310,043	3,310,043	
	13,277,443	*573,440*	*3,310,043*	*16,014,046*	*2,736,603*	*- 1,031,519*
External Affairs—						
Development of export trade (loans administered by the Export Development Corporation)	344,231,096	298,094,336	49,313,305	95,450,065	- 248,781,031	156,724,418
Finance—						
Canadian Commercial Bank		63,640	73,000,000	72,936,360	72,936,360	
Ottawa Civil Service Recreational Association	307,425	22,739		284,686	- 22,739	- 21,904
Saint John Harbour Bridge Authority	11,687,464	115,098	951,597	12,523,963	836,499	779,207
Town of Oromocto	12,129	7,968		4,161	- 7,968	- 7,520
Town of Oromocto Development Corporation	348,272	66,121		282,151	- 66,121	- 62,744
	12,355,290	*275,566*	*73,951,597*	*86,031,321*	*73,676,031*	*687,039*
Fisheries and Oceans—						
Canadian producers of frozen groundfish	658,879	28,907		629,972	- 28,907	- 19,365
Groundfish processors	192,889			192,889		
Haddock fishermen	1,405,981	46,411		1,359,570	- 46,411	- 24,195
	2,257,749	*75,318*		*2,182,431*	*- 75,318*	*- 43,560*

TABLE 8.15

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Indian Affairs and Northern Development—						
British Yukon Railway Company	4,750,000	250,000		4,500,000	- 250,000	- 250,000
Canadian Arctic Producers Co-operative Limited	122,991	122,991			- 122,991	- 18,734
Chippewa Band of Kettlepoint	65,000			65,000		
Council for Yukon Indians	3,806,756		992,601	4,799,357	992,601	969,969
Eskimo loan fund	2,894,355	738,079	584,606	2,740,882	- 153,473	- 927,143
Indian economic development	46,505,056	3,930,905	6,346,145	48,920,296	2,415,240	1,800,716
Indian housing assistance	4,488,744	617,380	951,251	4,822,615	333,871	- 90,094
Nanisivik Mines Ltd						
Native claimants	77,594,243	371,067	14,104,825	91,328,001	13,733,758	13,166,647
	140,227,145	*6,030,422*	*22,979,428*	*157,176,151*	*16,949,006*	*14,651,361*
Labour—						
Provincial workers' compensation boards	4,515,000		80,000	4,595,000	80,000	248,000
National Defence—						
Canadian Forces housing projects	15,498,496	553,153	148,449	15,093,792	- 404,704	- 672,369
Public Works—						
Burgeo Leasing Limited	157,597	9,070		148,527	- 9,070	- 8,648
Eurocan Pulp and Paper Co Ltd	1,350,000	225,000		1,125,000	- 225,000	- 225,000
Oil refinery terminal wharf at Come-by-Chance, Newfoundland	19,311,904			19,311,904		
Sydney Steel Corporation	5,218,162			5,218,162		
	26,037,663	*234,070*		*25,803,593*	*- 234,070*	*- 233,648*
Regional Industrial Expansion—						
Canadian defence industry	22,545,377	11,661,911		10,883,466	- 11,661,911	- 4,975,680
Company stock option					- 12,395,998	
Consolidated Computer Incorporated	12,395,998	12,395,998			- 5,085,000	- 316,667
Enterprise development program	19,979,464	5,085,000		14,894,464		
Footwear and tanning industries adjustment program	80,069	80,069			- 80,069	- 47,044
Industrial and regional development program	1,250,000			1,250,000		275,000
Kennedy Round agreement	952,096	952,096			- 952,096	
Radio Engineering Products Limited	1,000,000	1,000,000			- 1,000,000	
	58,203,004	*31,175,074*		*27,027,930*	*- 31,175,074*	*- 5,064,391*
Solicitor General—						
Parolees	19,331	29,200	23,894	14,025	- 5,306	3,320
Supply and Services—						
Canadian Commercial Bank			15,189,000	15,189,000	15,189,000	
Defence production loan account	1,724,007		15,000,000	16,724,007	15,000,000	
	1,724,007		*30,189,000*	*31,913,007*	*30,189,000*	
Transport—						
Coast Ferries Limited	100,000			100,000		
Corporation of the City of Montreal	642,338	83,641		558,697	- 83,641	- 81,107
Hamilton Harbour Commissioners	1,166,273	199,845		966,428	- 199,845	- 191,496
Northern Transportation Company Limited			7,000,000	7,000,000	7,000,000	
Port Alberni Harbour Commission	978,538	123,179		855,359	- 123,179	- 114,539
Thunder Bay Harbour Commission	354,661	69,066		285,595	- 69,066	- 64,202
	3,241,810	*475,731*	*7,000,000*	*9,766,079*	*6,524,269*	*- 451,344*
Veterans Affairs—						
Commonwealth War Graves Commission	50,874		10,830	61,704	10,830	- 4,812
Accounts without current transactions						- 14,651,000
Total other miscellaneous	699,023,658	354,650,592	206,124,906	550,497,972	- 148,525,686	155,836,244
Total	765,669,353	985,030,231	842,138,061	622,777,183	- 142,892,170	167,504,740

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies. The purposes of the account were extended to include loans and advances to locally-engaged staff abroad including their dependants, for medical expenses.

The total amount authorized to be outstanding at any time is $14,500,000.

The closing balance consists of loans to employees, $7,500,137; advances for medical expenses, $861,953; and, security and other deposits under Foreign Service Directives, $1,013,470.

The loans bear interest at rates from 10% to 18.375% per annum, and are repayable over 4 years, with final instalments between April 1, 1986 and June 30, 1989.

Posts abroad

Non-interest bearing advances have been made for interim financing of expenditures at posts abroad, pending distribution to appropriations of External Affairs and other departments and agencies.

The total amount authorized to be outstanding at any time is $30,000,000.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (*a*) public funds imprest and public funds advance accounts; (*b*) standing advances; (*c*) authorized loans and advances to employees posted abroad; and, (*d*) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is $60,000,000.

Personnel posted in Canada

This account records imprest bank account advances made to regional offices.

The total amount authorized to be outstanding at any time is $1,950,000.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide standing travel advances, petty cash and imprest bank account advances, to departments and agencies.

The total amount authorized to be outstanding at any time is $17,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 27 to 30 years, bearing interest at rates from 7.432% to 9.684% per annum, with final instalments between May 31, 2002 and May 1, 2008, $18,715,217;

(*b*) repayable over 18 to 26 years, bearing interest at rates from 7.266% to 8.996% per annum, with final instalments between December 31, 1992 and February 15, 2006, $2,416,499; and,

(*c*) repayable over 10 to 15 years, bearing interest at rates from 7.613% to 8.766% per annum, with final instalments between May 1, 1988 and August 1, 1994, $597,089.

Cultural property

Loans may be made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

During the year, additional loans were authorized by Communications Vote L25, Appropriation Acts No 1 and No 2, 1985-86. The total loan authority is $10,000 per year.

The outstanding loan bears interest at the rate of 10.875% per annum, and is repayable over 5 years, with the final instalment on September 30, 1988.

Assisted passage scheme

Section 121 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $60,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1986 and April 1, 1991, $7,852,390; and,

(*b*) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1986 and April 1, 1991, $49,784,713.

Hydro-Quebec Research Institute

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates from 7.187% to 7.937% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on March 25, 1999.

NewGrade Energy Inc

During the year, loans to NewGrade Energy Inc were authorized by Energy, Mines and Resources Vote L31c,

Appropriation Act No 4, 1985-86, for the study and construction of a heavy oil upgrader in the Province of Saskatchewan.

The loans bear interest at the rate of 9.55% per annum, and are repayable when the Corporation arranges long-term financing.

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

The loans bear interest at rates from 8.25% to 9.5% per annum, and are repayable over 5 to 12 years, with final instalments between April 15, 1986 and April 15, 1995.

During the year, receipts and other credits included loan and guarantee repayments of $298,094,336, while payments and other charges included loans of $40,395,885, guarantees and insurance claim payments of $227,295 and a valuation adjustment of $8,690,125 in respect of loans totalling $55,351,235 US. Interest of $25.8 million was received and credited to Non-tax revenue—Return on investments.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the Canadian Commercial Bank Financial Assistance Act. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank (the Government of Canada's share is $60 million) and the purchase of outstanding debentures from existing holders ($13 million).

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The loans bear interest at rates from 4.25% to 5.375% per annum, and are repayable in equal semi-annual instalments over 25 and 45 years, with final instalments between September 30, 1990 and September 30, 2005.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year. The advances bear interest at rates from 5% to 18.375% per annum.

Advances made to the Authority to meet payments on Municipal Development and Loan Board loans and/or Canada Ports Corporation loans, have also been charged to this account. During the year, additional loans were authorized by Finance Vote L20, Appropriation Acts No 1 and No 2, 1985-86.

Town of Oromocto

Loans have been made to the Town of Oromocto, New Brunswick, to provide capital assistance.

The remaining loan bears interest at the rate of 5.875% per annum, and is repayable in equal semi-annual instalments over 20 years, with the final instalment on June 1, 1986.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation, for housing projects in the Town of Oromocto, New Brunswick. The total loan authority is $1,250,000.

The loans bear interest at rates of 5% and 5.75% per annum, and are repayable in equal semi-annual instalments over 30 years, with final instalments between November 15, 1988 and February 15, 1992.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories. The total loan authority is $5,500,000.

The loans bear interest at the rate of 13% per annum, and are repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e. prices to primary producers, at the 1966-68 level. The total loan authority is $6,000,000. The loans bear interest at the rate of 8.75% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1984.

Loans, in the amount of $3,000,000, have also been made to ice-affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bear interest at rates from 8% to 10% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8% per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. The Department of Justice is proceeding with legal action to recover the loans.

British Yukon Railway Company

A loan has been made to the British Yukon Railway Company, for the Whitepass and Yukon Railway, to maintain and improve the rail service of the Yukon Territory.

The loan is non-interest bearing, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2003. Instalments in arrears bear interest at the rate established by the Minister of Finance for loans to Crown corporations in effect on the day the instalment is payable.

Canadian Arctic Producers Co-operative Limited

In 1971-72, a loan of $250,000 was issued to Canadian Arctic Producers Co-operative Limited.

During the year, the loan was repaid in full.

Chippewa Band of Kettlepoint

A non-interest bearing loan has been made to the Chippewa Band of Kettlepoint, to purchase Lots 60 and 61 in Lake Road, West Concession, in the Township of Bosanquet, County of Lambton, Ontario. Land claim negotiations are presently being held with the Band and it is expected that repayment will be made in full once a settlement is reached.

Council for Yukon Indians

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indians land claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L60, Appropriation Acts No 1 and No 2, 1985-86.

The loans are repayable in full upon settlement of land claims, and are non-interest bearing before an Agreement-in-Principle for the settlement of a claim is reached.

Eskimo loan fund

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Eskimos, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is $7,072,000.

The loans bear interest at rates from 5% to 21% per annum, and are repayable over 1 to 15 years, with final instalments between April 1, 1986 and June 18, 2000.

Indian economic development

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $70,000,000.

The loans bear interest at rates from 5% to 22.25% per annum, and are repayable over 1 month to 15 years, with final instalments between April 1, 1986 and March 31, 1999.

Indian housing assistance

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is $20,000,000.

The loans are non-interest bearing, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10% per annum for up to 10 years.

During the year, $495,522 was forgiven under the authority of Northern Affairs and National Resources Vote L51a, Appropriation Act No 9, 1966.

Nanisivik Mines Ltd

The Government incurred capital expenditures of approximately $24.4 million for the construction of infrastructure facilities for Nanisivik Mines Ltd. It is expected that the Government will recover approximately $8.1 million.

In return for the infrastructure facilities provided, the Corporation issued to the Government, 1,800,000 common shares without nominal or par value. This represents 18% of the issued shares.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L55, Appropriation Acts No 1 and No 2, 1985-86.

The terms and conditions of the loans are as follows:

(*a*) loans made before an Agreement-in-Principle for the settlement of a claim is reached are non-interest bearing;

(*b*) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(*c*) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 1996, whichever date is earlier.

Provincial workers' compensation boards

This account is operated under the authority of Section 3(4) of the Government Employees Compensation Act, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards (except Quebec) is not to exceed three months' disbursements for compensation. The present limit for advances to the Province of Quebec is $1,100,000.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4% to 5.75% per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 1996 and November 1, 2010.

Burgeo Leasing Limited

Loans have been made to Burgeo Leasing Limited, for the construction of an extension to the wharf at Burgeo, Newfoundland. The total loan authority is $240,000.

The loans bear interest based on the composite rate of 7.147% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on September 1, 1996.

Eurocan Pulp and Paper Co Ltd

Loans have been made to Eurocan Pulp and Paper Co Ltd, for the construction of a marine terminal at Kitimat, British Columbia. The total loan authority is $4,500,000.

The loans bear interest at rates from 7.062% to 7.812% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on March 31, 1991.

Oil refinery terminal wharf at Come-by-Chance, Newfoundland

Loans have been made for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland. The total loan authority is $28,200,520.

The loans bear interest at the rate of 1.803% per quarter, and are repayable in equal quarterly instalments over 15 years, with the final instalment on March 1, 1990. The instalments are in arrears since January 1, 1976. Parliamentary authority is required to write-off the balance.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation, for the construction of wharf facilities at Sydney, Nova Scotia. The total loan authority is $6,000,000.

The loans bear interest at the rate of 9.078% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on June 12, 1998. The instalments are in arrears since June 1, 1979. Parliamentary authority is required to write-off the balance.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization.

During the year, write-offs of $216,540 were made under the authority of Regional Industrial Expansion Vote 2c, Appropriation Act No 4, 1985-86.

The advances are non-interest bearing, and are repayable over 1 to 10 years, with final instalments between April 1, 1986 and December 31, 1991.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Regional Industrial Expansion Act:

(i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,

(ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Regional Industrial Expansion Vote L20, Appropriation Acts No 1 and No 2, 1985-86.

Consolidated Computer Incorporated

In 1981-82, the Government disposed of its interest in Consolidated Computer Incorporated. The sum of $100,000 was received from Nabu Manufacturing Corporation in consideration of the transfer to it of debentures obtained by the Government as a result of paying off certain loans incurred by Consolidated Computer Incorporated.

During the year, the amount outstanding was written-off by Regional Industrial Expansion Vote 2c, Appropriation Act No 4, 1985-86.

Enterprise development program

This account records loans to:

(*a*) a person engaged in a manufacturing or processing activity in Canada where, in the opinion of the Enter-

prise Development Board, such loan is required for the purpose of:

(i) restructuring operations in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; or,

(ii) adjusting to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other actions having the same effect;

(*b*) a person in respect of whom the Board has authorized the provision of insurance of a loan not exceeding $200,000 where, in the opinion of the Board, such loan is required for the purpose of preventing a serious delay in implementing a restructuring program;

(*c*) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the Pharmaceutical Industry Incentives Development Assistance Regulations or the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person or manufacturer where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or a loan or letter of credit previously insured, where such a person is unable to obtain sufficient financing on reasonable terms from other sources for such purposes;

(*d*) a person in Canada engaged or about to engage in the tanning or in the manufacture of footwear who, in the opinion of the Board, requires assistance to establish or restructure his operations in order to meet international competition;

(*e*) a person engaged or about to engage in a manufacturing, processing or other commercial activity, for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry, and to foster the expansion of Canadian trade; and,

(*f*) a person who has previously obtained assistance under a program of assistance to industry, or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom.

The loans bear interest at rates from 8.375% to 9.333% per annum, and are repayable over 5 to 20 years, with final instalments between April 15, 1986 and December 1, 1998.

During the year, a write-off of $4,935,000 was made under the authority of Regional Industrial Expansion Vote 2c, Appropriation Act No 4, 1985-86.

Footwear and tanning industries adjustment program

Loans were made under the footwear and tanning industries adjustment program, to assist persons in Canada engaged or about to engage in the tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations, in order to meet international competition.

During the year, the loans were written-off pursuant to Regional Industrial Expansion Vote 2c, Appropriation Act No 4, 1985-86.

Industrial and regional development program

Loans have been made to firms and industries to help them adjust to changing competitive conditions and to produce new, more viable and competitive products and services.

During the year, loans were authorized by Regional Industrial Expansion Vote L25, Appropriation Acts No 1 and No 2, 1985-86.

The loans bear interest at the rate of 12.625% per annum, and are repayable between January 1, 1989 and December 31, 1998.

Kennedy Round agreement

Loans were made under the Adjustment Assistance Program related to the Kennedy Round agreement, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 7 of the Department of Regional Industrial Expansion Act: (*a*) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada, resulting in exceptional problems of adjustment; (*b*) to be unable to obtain sufficient financing on reasonable terms from other sources, for purposes of making the necessary adjustment; (*c*) to require such loans in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and, (*d*) to be unable to obtain sufficient financing on reasonable terms from other sources for such purposes. The category of persons eligible for loans also included a manufacturer or other person in Canada:

(*a*) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry, Trade and Commerce Vote 30c, Appropriation Act No 1, 1968, of a loan therein described for an amount not exceeding $200,000; and,

(*b*) who, in the opinion of the Board, requires such loan to prevent serious delay in implementing the restructuring program approved by the Board.

During the year, the loans were written-off pursuant to Regional Industrial Expansion Vote 2c, Appropriation Act No 4, 1985-86.

Radio Engineering Products Limited

Loans were made to Radio Engineering Products Limited, to provide working capital in order that it might remain viable and complete certain production.

Radio Engineering Products Limited was indebted to Revenue Canada for tax arrears of some $3,500,000, and to the Department of Regional Industrial Expansion for approximately $400,000 under the Defence Industry Productivity Program. At the time of the loans, the Government had acquired control of the Company. In November of 1975, the Company declared bankruptcy and the assets were subsequently disposed of.

During the year, the loans were written-off pursuant to Regional Industrial Expansion Vote 2c, Appropriation Act No 4, 1985-86.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $19,259 were forgiven pursuant to Solicitor General Vote L103b, Appropriation Act No 1, 1969.

Canadian Commercial Bank

This account represents the amount the Receiver General for Canada had on deposit with the Canadian Commercial Bank at the time the Bank ceased operation on September 1, 1985. Since this amount was not covered for reimbursement under the Financial Institutions Depositors Compensation Act, parliamentary authority is required to write-off the balance.

Defence production loan account

This account was established pursuant to Section 15.1 of the Defence Production Act, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 15.2 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account), and to this account, shall not at any time exceed by more than $100,000,000 the aggregate of amounts:

(*a*) received from the sale or disposition of materials, substances or defence supplies;

(*b*) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;

(*c*) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence production revolving fund; and,

(*d*) received in repayment of a loan or advance previously charged to this account.

The balance in the account represents:

(i) a repayment of $1.7 million owed to this account by CAE Aircraft which is in dispute concerning the date when repayment is due. Legal counsel is of the opinion that no loss to the Government will be incurred; and,

(ii) a working capital loan of $15 million which bears interest at the rate of 11.875% per annum. There is no fixed date for the repayment of the loan.

Coast Ferries Limited

A loan was made to the Corporation, for working capital purposes.

The loan bears interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings. The loan was due April 1, 1978. No interest and no repayment have been received since the loan was made.

Corporation of the City of Montreal

A loan has been made to the Corporation of the City of Montreal, for the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue.

The loan bears interest at the rate of 3.125% per annum, and is repayable in equal annual instalments over 30 years, with the final instalment on June 20, 1991.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 6.062% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1987, $122,864;

(*b*) bearing interest at the rate of 5.562% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1987, $118,564; and,

(*c*) bearing interest at the rate of 4.125% per annum, repayable in semi-annual instalments over 39 years, with the final instalment on January 31, 2001, $725,000.

Northern Transportation Company Limited

During the year, a loan was made to 141606 Canada Limited, to finance the acquisition of the former Northern Transportation Company Limited. On July 15, 1985, both corporations were amalgamated under the name of Northern Transportation Company Limited.

The loan bears interest at the rate of 4% per annum, is repayable in annual instalments equal to 40% of the annual cash flow of the new Corporation, and has an indefinite maturity date.

Port Alberni Harbour Commission

Loans have been made to the Port Alberni Harbour Commission, to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 8.062% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $221,930; and,

(*b*) bearing interest at the rate of 7.187% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $633,429.

Thunder Bay Harbour Commission

Loans have been made to the Thunder Bay Harbour Commission (formerly the Lakehead Harbour Commission), for the expansion of the Keefer terminal.

The loans bear interest at the rate of 7.437% per annum, and are repayable in semi-annual instalments over 15 years, with the final instalment on June 30, 1989.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to $61,704 Cdn, using the year-end rate of exchange (£1UK=$2.0568 Cdn).

The advances are non-interest bearing and have no fixed terms of repayments.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SUPPLEMENTARY STATEMENT

Recorded Uncollected Interest

In accordance with the Government's stated accounting policies, interest due but not received is not reported as revenue. In certain cases, this uncollected interest is recorded by being added to the applicable loan and advance account, and credited to an uncollected interest account. Since the Government's policy is to report revenue only as received, the balance of the uncollected interest account is deducted from the loan and advance account, to present it on a net basis.

Table 8.16 reports the balances and transactions for the year in respect of the recorded uncollected interest.

TABLE 8.16

RECORDED UNCOLLECTED INTEREST

	April 1/1985	Additions	Collections and deletions	March 31/1986
	$	$	$	$
Loans, investments and advances—				
Crown corporations—				
All other Crown corporations—				
Atomic Energy of Canada Limited—				
Hotwing	5,696		529	5,167
Bruce heavy water plant	39,214,056		3,868,383	35,345,673
Commercial products division	154,669		20,557	134,112
Lepreau nuclear station	50,062,316		589,875	49,472,441
Sheridan Park engineering design office	8,882		5,518	3,364
	89,445,619		*4,484,862*	*84,960,757*
Canada Development Investment Corporation—				
Eldorado Nuclear Limited	10,093,433			10,093,433
Canada Ports Corporation		4,856,123	485,612	4,370,511
Northern Canada Power Commission—Loans	10,028,009			10,028,009
St Lawrence Seaway Authority, The—Interest bearing loans	210,000,000			210,000,000
Provincial and territorial governments—				
Federal-provincial employment loans program	84,199		6,591	77,608
Special development loans program	3,342		330	3,012
Winter capital projects fund	2,682,612		93,324	2,589,288
Atlantic Development Board carry-over projects	142,044		2,115	139,929
Special areas and highways agreement	33,026,332		1,289,981	31,736,351
Regional electrical interconnections	14,301,303	6,526,440	731,771	20,095,972
Agricultural service centres—Loans	507,336	1,537	40,182	468,691
Atlantic Provinces Power Development Act	12,547,712		358,991	12,188,721
Yukon Territory small business loans	215,590	179,198		394,788
National governments including developing countries—				
Jamaica—Economic assistance	1,375,000			1,375,000
The United Kingdom Financial Agreement Act, 1946	115,802,213			115,802,213
International organizations—				
International financial institutions—				
Inter-American Development Bank	5,940,471	475,817		6,416,288
Miscellaneous—				
Hydro-Quebec Research Institute	2,358,670		102,592	2,256,078
Saint John Harbour Bridge Authority	710,188	115,099		825,287
	509,264,073	12,154,214	7,596,351	513,821,936

SECTION 9

1985-86
PUBLIC ACCOUNTS

Specified Purpose Accounts

CONTENTS

	Page
Canada Pension Plan Account	9.2
Superannuation accounts	9.4
Government Annuities Account	9.8
Deposit and trust accounts	9.8
Provincial tax collection agreements account	9.17
Other specified purpose accounts	9.18
Supplementary statements—	
Canada Pension Plan Account and the Canada Pension Plan Investment Fund	9.26
Government Annuities Account	9.29
Royal Canadian Mounted Police (Dependants) Pension Fund	9.32

SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to the legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to the legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

TABLE 9.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Canada Pension Plan Account, Table 9.2	29,056,451,679	7,656,727,005	4,998,376,850	31,714,801,834	2,658,350,155	2,444,480,847
Less: provincial government securities held by the Canada Pension Plan Investment Fund, Table 9.2	27,349,096,000	25,354,000	2,172,870,000	29,496,612,000	2,147,516,000	2,233,064,000
	1,707,355,679	*7,682,081,005*	*7,171,246,850*	*2,218,189,834*	*510,834,155*	*211,416,847*
Superannuation accounts, Table 9.4	37,516,859,742	5,559,344,497	1,286,901,437	41,789,302,802	4,272,443,060	3,725,539,479
Less: unamortized portion of actuarial deficiencies, Table 9.4	526,641,243	406,955,206		119,686,037	- 406,955,206	- 576,952,981
	36,990,218,499	*5,966,299,703*	*1,286,901,437*	*41,669,616,765*	*4,679,398,266*	*4,302,492,460*
Unemployment Insurance Account[1]						
Government Annuities Account	1,095,429,638	73,608,071	109,247,290	1,059,790,419	- 35,639,219	- 28,174,380
Deposit and trust accounts, Table 9.11	1,494,663,608	15,143,927,133	14,722,681,586	1,915,909,155	421,245,547	265,164,463
Provincial tax collection agreements account	1,616,730,417	13,982,433,292	14,209,601,041	1,389,562,668	- 227,167,749	308,390,822
Other specified purpose accounts, Table 9.14	549,093,268	8,425,208,325	8,329,022,439	645,279,154	96,185,886	71,741,875
Total	43,453,491,109	51,273,557,529	45,828,700,643	48,898,347,995	5,444,856,886	5,131,032,087

[1] This account was reclassified as budgetary in 1985-86. The transactions in this account are now reported as revenue and expenditure on the Statement of Revenue and Expenditure. This reclassification was applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 7 of this volume and in the notes to the audited financial statements (Section 2 of this volume).

Canada Pension Plan Account

The Canada Pension Plan is a compulsory contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all benefits and costs incurred in the administration of the program are financed from contributions made by employees, employers and self-employed persons, and the interest earned from the investment of funds.

The Government's financial obligation, as administrator of the Canada Pension Plan, is limited to the balance in the Account.

Table 9.2 presents a summary of the balances and transactions in the Canada Pension Plan Account less investment in securities of the provinces held by the Canada Pension Plan Investment Fund.

TABLE 9.2

CANADA PENSION PLAN ACCOUNT

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease ( ) 1986	1985
	$	$	$	$	$	$
Canada Pension Plan Account, Table 9.3	29,056,451,679	7,656,727,005	4,998,376,850	31,714,801,834	2,658,350,155	2,444,480,847
Less: provincial government securities held by the Canada Pension Plan Investment Fund—						
Newfoundland	570,178,000	655,000	50,570,000	620,093,000	49,915,000	47,146,000
Nova Scotia	1,078,291,000		91,752,000	1,170,043,000	91,752,000	85,762,000
Prince Edward Island	119,664,000	108,000	8,975,000	128,531,000	8,867,000	10,500,000
New Brunswick	819,142,000	972,000	46,125,000	864,295,000	45,153,000	67,087,000
Quebec	109,874,000		5,792,000	115,666,000	5,792,000	5,400,000
Ontario	14,633,710,000	20,110,000	1,213,502,000	15,827,102,000	1,193,392,000	1,133,182,000
Manitoba	1,558,714,000	2,077,000	125,96 ,000	1,682,598,000	123,884,000	119,316,000
Saskatchewan	1,240,101,000	1,432,000	112,507,000	1,351,176,000	111,075,000	104,274,000
Alberta	3,053,174,000		332,280,000	3,385,454,000	332,280,000	305,422,000
British Columbia	4,166,248,000		185,406,000	4,351,654,000	185,406,000	354,975,000
	27,349,096,000	*25,354,000*	*2,172,870,000*	*29,496,612,000*	*2,147,516,000*	*2,233,064,000*
Total	1,707,355,679	7,682,081,005	7,171,246,850	2,218,189,834	510,834,155	211,416,847

Receipts and other credits include:

(*a*) contributions of: (i) 1.8% of earnings by employees earning over $2,300 for the 1985 calendar year and $2,500 for the 1986 calendar year, with matching contributions by employers, subject to maximum payments of $379.80 for the 1985 calendar year and $419.40 for the 1986 calendar year and (ii) 3.6% of earnings of self-employed persons over $2,300 for the 1985 calendar year and $2,500 for the 1986 calendar year, subject to maximum payments of $759.60 for the 1985 calendar year and $838.80 for the 1986 calendar year; and,

(*b*) interest received from securities of the Canada Pension Plan Investment Fund, and from the average daily operating balance.

Receipts and other credits for provincial government securities held by the Canada Pension Plan Investment Fund represent the redemption of provincial government securities which commenced in March 1986.

Payments and other charges include:

(*a*) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;

(*b*) benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(*c*) payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries; and,

(*d*) the costs of administration of the Plan.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces and Canada.

Provinces are advised monthly of the amount of excess moneys in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province, bears to total contributions. Contributions received in respect of employment in the Yukon Territory, the Northwest Territories and from certain other employees outside Canada, are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by provinces, as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account.

TABLE 9.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1985-86	1984-85
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	4,495	3,879
Interest on investments	3,010	2,737
Interest on monthly operating balance	152	152
	7,657	6,768
PAYMENTS AND OTHER CHARGES—		
Benefits	4,887	4,224
Expenses	111	100
	4,998	4,324
Excess of receipts and other credits over payments and other charges	2,659	2,444
Funds applied—		
Purchases of bonds—		
Provincial	2,173	2,233
Federal	240	17
Increase in deposits with Receiver General	271	194
	2,684	*2,444*
Less: funds provided—		
Redemption of bonds—		
Provincial	25	
Federal	(1)	
	25	
Net increase	2,659	2,444
Balance at beginning of year	29,056	26,612
Balance at end of year	31,715	29,056

(1) Less than $500,000.

Superannuation Accounts

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act. The Government's liabilities in its role as administrator of these pension plans in respect of its employees and certain other contributors, are recorded in the relevant superannuation accounts.

Legislation for basic pensions provides for employee contributions (6½% of salary), employer contributions (prior year's employee contributions for members of the Public Service, and approximately 1.8 and 2.0 times current year's employee contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively), allocation of interest (average market yield of 20 year Canada bonds weighted by the quarterly excess of receipts over disbursements in the three accounts each quarter over 20 years), and actuarial valuation deficiencies. Legislation for indexing basic pensions does not require actuarial valuations but does provide for additional employee contributions (1% of salary), matching employer contributions and allocation of interest (current rate of 5 year Canada bonds).

Receipts and other credits for the superannuation accounts consist of contributions from personnel, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other Government contributions related to actuarial liability adjustments (not applicable to the Supplementary Retirement Benefits Account), and interest. Payments and other charges for the superannuation accounts consist of payments of pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions and transfers to other plans.

The Public Pensions Reporting Act, as passed by the House of Commons on February 10, 1986, requires that actuarial reviews be conducted at a date not later than four years after the last review date and, thereafter, at dates not more than three years apart. As specified in that Act, the last review dates are deemed to be December 31, 1983 for the Public Service Superannuation Account, December 31, 1983 for the Canadian Forces Superannuation Account, and December 31, 1985 for the Royal Canadian Mounted Police Superannuation Account. In accordance with the legislation governing the three superannuation plans, the Minister of Finance has the authority to direct that any actuarial deficiency found will be credited to the appropriate account, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure in five equal annual instalments commencing in the year in which the actuarial report is laid before Parliament. In addition, the cost of added liabilities, created by the authorization of salary increases each year, is credited to the superannuation accounts, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized.

Since the quarter ending September 30, 1969, the regulations, made pursuant to each of the superannuation acts, have provided for the calculation of interest at a rate related to the Canada Pension Plan interest rate. The acts further provide that the amount by which the calculated interest rate (currently about 11% per annum) exceeds the amount of interest calculated at the rate used in the latest actuarial report (currently 6.5% per annum for the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Accounts), may be used to reduce the amortization of actuarial deficiency adjustments charged to budgetary expenditure. Any of these interest earnings not needed to reduce amortization charges are credited to the respective Accounts.

Table 9.4 presents a summary of the balances and transactions for the superannuation accounts including the unamortized portion of actuarial deficiencies. Table 9.5 presents an analysis of actuarial deficiency adjustments.

Table 9.6 presents a summary of transactions in superannuation accounts that resulted in charges to budgetary expenditure. In 1985-86, $5,734 million was charged to budgetary expenditure on account of superannuation plans. This was composed of Government contributions, $785 million; increased superannuation benefits paid during the year due to indexation in excess of the superannuates' share of contributions to the Supplementary Retirement Benefits Account, $735 million; and, interest, $4,214 million ($3,807 million credited to the superannuation accounts and $407 million of interest earnings in excess of 6.5% on the main superannuation accounts which was used to reduce the amortization of actuarial deficiency adjustments).

TABLE 9.4

SUPERANNUATION ACCOUNTS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease ( ) 1986	1985
	$	$	$	$	$	$
Public Service Superannuation Account, Table 9.7	19,919,638,902	3,039,132,106	804,625,904	22,154,145,104	2,234,506,202	1,939,040,165
Less: unamortized portion of actuarial deficiency	297,153,800	243,712,000		53,441,800	- 243,712,000	- 355,586,315
	19,622,485,102	*3,282,844,106*	*804,625,904*	*22,100,703,304*	*2,478,218,202*	*2,294,626,480*
Canadian Forces Superannuation Account, Table 9.8	13,351,721,682	1,700,332,203	410,632,384	14,641,421,501	1,289,699,819	1,083,524,364
Less: unamortized portion of actuarial deficiency	217,215,643	151,977,106		65,238,537	- 151,977,106	- 202,449,306
	13,134,506,039	*1,852,309,309*	*410,632,384*	*14,576,182,964*	*1,441,676,925*	*1,285,973,670*
Royal Canadian Mounted Police Superannuation Account, Table 9.9	1,828,073,901	298,704,027	29,835,088	2,096,942,840	268,868,939	233,017,990
Less: unamortized portion of actuarial deficiency	12,271,800	11,266,100		1,005,700	- 11,266,100	- 18,917,360
	1,815,802,101	*309,970,127*	*29,835,088*	*2,095,937,140*	*280,135,039*	*251,935,350*
Supplementary Retirement Benefits Account, Table 9.10	2,417,425,257	521,176,161	41,808,061	2,896,793,357	479,368,100	469,956,960
Total	36,990,218,499	5,966,299,703	1,286,901,437	41,669,616,765	4,679,398,266	4,302,492,460
Summary—						
Superannuation accounts	37,516,859,742	5,559,344,497	1,286,901,437	41,789,302,802	4,272,443,060	3,725,539,479
Less: unamortized portion of actuarial deficiencies	526,641,243	406,955,206		119,686,037	- 406,955,206	- 576,952,981
Total	36,990,218,499	5,966,299,703	1,286,901,437	41,669,616,765	4,679,398,266	4,302,492,460

TABLE 9.5

ANALYSIS OF ACTUARIAL DEFICIENCY ADJUSTMENTS FOR 1985-86
(in millions of dollars)

	Arising from salary increments				Arising from actuarial valuations				
	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Sub-total	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Sub-total	Total
Actuarial deficiency adjustments recognized[1]	1,219	760	56	2,035					2,035
Less: amount amortized to March 31, 1985	922	542	44	1,508					1,508
Unamortized balance at March 31, 1985	297	218	12	527					527
Add: current year actuarial deficiency adjustments									
Less: current year amortization	244	152	11	407					407
Unamortized balance at March 31, 1986	53	66	1	120					120

[1] Represents actuarial deficiency adjustments recognized prior to 1985-86 for which the amounts have not yet been fully amortized.

TABLE 9.6

SUMMARY OF TRANSACTIONS IN SUPERANNUATION ACCOUNTS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE
(in millions of dollars)

	1985-86						
	Government contributions	Net amortization of actuarial deficiency adjustments[1]	Statutory payments under Supplementary Retirement Benefits Account	Interest[1] A	Interest[1] B	Total	1984-85
Public Service Superannuation Account	391		453	1,993	244	3,081	2,765
Canadian Forces Superannuation Account	223		262	1,350	152	1,987	1,775
Royal Canadian Mounted Police Superannuation Account	68		20	196	11	295	262
Supplementary Retirement Benefits Account	103			268		371	360
Total	785		735	3,807	407	5,734	5,162

[1] Column A represents interest earnings credited to the Accounts. Column B represents interest earnings in excess of 6.5% on each respective Account which were charged to interest on public debt, and applied against the amortization of actuarial deficiency adjustments. In 1985-86, net amortization charges were nil.

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account is $53 million, compared with $297 million at March 31, 1985. During the year, $244 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 9.7

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1985-86	1984-85
	$	$
Opening balance	19,919,638,902	17,980,598,737
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	383,849,510	379,102,314
Retired employees	16,343,580	13,656,120
Public Service corporation employees	123,875,978	124,144,744
Matching contributions—		
Government	391,046,591	372,905,203
Public Service corporations	121,656,530	121,979,063
Transfers from other pension funds	9,738,181	7,298,198
Interest	1,992,621,736	1,615,140,017
Actuarial liability adjustment[1]		
	3,039,132,106	2,634,225,659
	22,958,771,008	20,614,824,396
PAYMENTS AND OTHER CHARGES—		
Annuities	730,310,891	637,363,120
Cash termination allowances	378,661	285,788
Minimum benefits	9,094,813	9,139,294
Returns of contributions—		
Government employees	39,017,556	30,741,080
Public Service corporation employees	22,364,941	12,290,799
Transfers to other pension funds	3,459,042	5,365,413
	804,625,904	695,185,494
Closing balance	22,154,145,104	19,919,638,902

[1] No actuarial liability adjustment was made in 1984-85 and 1985-86 with respect to actuarial review and salary increases authorized in excess of 5.5%.

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account is $66 million, compared with $218 million at March 31, 1985. During the year, $152 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 9.8

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1985-86	1984-85
	$	$
Opening balance	13,351,721,682	12,268,197,318
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	125,270,341	119,846,665
Contributions by the Government	222,981,505	212,109,856
Interest	1,350,209,785	1,125,115,220
Actuarial liability adjustment[1]		
Other	1,870,572	2,115,520
	1,700,332,203	1,459,187,261
	15,052,053,885	13,727,384,579
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowances payments	394,696,281	362,822,818
Cash termination allowances and returns of contributions	14,467,859	12,039,717
Transfers to Public Service Superannuation Account (Treasury Board)	1,468,175	755,930
Other	69	44,432
	410,632,384	375,662,897
Closing balance	14,641,421,501	13,351,721,682

[1] No actuarial liability adjustment was made in 1984-85 and 1985-86 with respect to actuarial review and salary increases authorized in excess of 5.5%.

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account is $1 million, compared with $12 million at March 31, 1985. During the year, $11 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 9.9

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1985-86	1984-85
	$	$
Opening balance	1,828,073,901	1,595,055,911
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	34,275,444	33,837,986
Contributions by the Government (statutory)	68,323,017	67,447,111
Interest	196,105,566	156,956,351
Actuarial liability adjustment[1]		
Transfers from other pension funds		121,311
	298,704,027	258,362,759
	2,126,777,928	1,853,418,670
PAYMENTS AND OTHER CHARGES—		
Annuities and allowances payments	27,440,466	23,628,511
Cash termination allowances and returns of contributions	2,048,216	1,472,583
Transfers to other pension funds	130,704	92,237
Interest on returns of contributions	215,702	151,438
	29,835,088	25,344,769
Closing balance	2,096,942,840	1,828,073,901

[1] No actuarial liability adjustment was made in 1984-85 and 1985-86 with respect to actuarial review and salary increases authorized in excess of 5.5%.

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act, to provide for the payment of increased pension benefits resulting from indexation. Actuarial valuation of the Account is not required by the legislation.

The Chief Actuary of the Department of Insurance has estimated that, after allowing for surpluses (there were no deficits) in the three basic accounts, the actuarial present value of unfunded supplementary retirement benefits, including provision for future indexation, in respect of benefits earned as at March 31, 1986, payable to active or retired contributors or their dependants pursuant to the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Acts, was $4 billion, or $4.1 billion if the Royal Canadian Mounted Police which has no net unfunded supplementary retirement benefits is excluded. This amount is substantially less than the $15.5 billion reported as at March 31, 1985 primarily because the estimate is based on dynamic economic assumptions which make substantial allowance for the relatively high interest rates that will be credited to the accounts at least for a number of years (the interest rate was assumed to decrease from a level of 10.2% in 1986 to 6% for 2006 and subsequent years) and make allowance for what are currently considered to be reasonably realistic price and salary increases. The other assumptions are as described in the last tabled actuarial reports on the three superannuation accounts. It was further estimated that on the basis of the ultimate economic assumptions on which those reports are based, including an assumed interest rate of 6.5%, the actuarial present value of unfunded supplementary benefits as at March 31, 1986, after allowing for surpluses (there were no deficits) in the three basic accounts, would have been $19.8 billion. It should be noted that for purposes of the foregoing calculations the Public Service Superannuation Account was assumed to include the matching Government credit due but not paid as at March 31, 1986 of $400.2 million.

TABLE 9.10

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT
(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85
Opening balance	1,791,601	1,440,193	490,920	399,205	125,926	100,973	4,024	3,375	4,954	3,722	2,417,425	1,947,468
RECEIPTS AND OTHER CREDITS—												
Employee contributions—											23,474	23,092
Public Service corporations	23,474	23,092										
Government	71,989	70,232	23,719	22,448	6,250	6,084	235	270	526	392	102,719	99,426
Matching contributions—											23,704	23,405
Public Service corporations	23,704	23,405										
Government	71,994	70,248	23,663	22,517	6,242	6,083	233	245	525	395	102,657	99,488
Interest	199,233	192,774	54,393	53,210	13,876	13,372	385	361	450	454	268,337	260,171
Transfers from other pension funds	265	113	6	6	14	14					285	133
	390,659	379,864	101,781	98,181	26,382	25,553	853	876	1,501	1,241	521,176	505,715
	2,182,260	1,820,057	592,701	497,386	152,308	126,526	4,877	4,251	6,455	4,963	2,938,601	2,453,183
PAYMENTS AND OTHER CHARGES—												
Annuities	20,200	19,684	5,809	4,354	473	309	26	9	5	9	26,513	24,365
Cash termination allowances	24	28									24	28
Minimum benefits	388	356									388	356
Returns of contributions—											3,999	2,221
Public Service corporations	3,999	2,221										
Government	7,249	5,669	2,654	2,052	385	278	22	218	2		10,312	8,217
Transfers to other pension funds	450	498	108	60	14	13					572	571
	32,310	28,456	8,571	6,466	872	600	48	227	7	9	41,808	35,758
Closing balance	2,149,950	1,791,601	584,130	490,920	151,436	125,926	4,829	4,024	6,448	4,954	2,896,793	2,417,425

Increased superannuation benefits paid during the year due to indexation amounted to $762 million ($700 million in 1984-85), of which $735 million ($676 million in 1984-85) represents benefits to superannuates in excess of their share of contributions to the account which has been charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to $453 million ($421 million in 1984-85) for the Public Service Superannuation Account of which it is estimated that $36 million ($34 million in 1984-85) pertains to former employees of Public Service corporations, $262 million ($236 million in 1984-85) for the Canadian Forces Superannuation Account, and $20 million ($19 million in 1984-85) for the Royal Canadian Mounted Police Superannuation Account. An amount of $27 million ($24 million in 1984-85) was charged to the Supplementary Retirement Benefits Account.

Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 9.11 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 9.11

DEPOSIT AND TRUST ACCOUNTS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Deposit accounts—						
Agriculture—						
Canadian Dairy Commission account	20,560,731	1,232,672,035	1,204,206,000	49,026,766	28,466,035	20,556,976
Consumer and Corporate Affairs—						
Canada Post Corporation account	305,029,031	9,451,751,133	9,359,551,351	397,228,813	92,199,782	- 27,960,839
Security deposits—Bankruptcy Act	7,000			7,000		
Less: securities held in trust	7,000			7,000		
	305,029,031	*9,451,751,133*	*9,359,551,351*	*397,228,813*	*92,199,782*	*- 27,960,839*
Employment and Immigration—						
Immigration guarantee fund	5,892,356	2,344,650	1,686,142	6,550,864	658,508	674,945
Less: securities held in trust	50,000		10,000	60,000	10,000	- 15,000
	5,842,356	*2,344,650*	*1,696,142*	*6,490,864*	*648,508*	*689,945*
Energy, Mines and Resources—						
Guarantee deposits—Oil and gas	33,500,000	3,000,000	3,500,000	33,000,000	- 500,000	- 21,257,520
Less: securities held in trust	33,500,000	3,500,000	3,000,000	33,000,000	- 500,000	- 21,230,759
		6,500,000	*6,500,000*			*- 26,761*
Environment—						
Guarantee deposits	116,000			116,000		92,000
Less: securities held in trust	116,000			116,000		92,000
External Affairs—						
Fairs and missions	370,630	687,372	795,790	262,212	- 108,418	- 76,439
Finance—						
Canada Development Investment Corporation		77,300,000		77,300,000	77,300,000	
Crown corporations' surplus moneys—						
Canadian Commercial Corporation	8,000,000			8,000,000		
St Lawrence Seaway Authority, The	13,000,000			13,000,000		8,000,000
	21,000,000	*77,300,000*		*98,300,000*	*77,300,000*	*8,000,000*

TABLE 9.11

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
Fisheries and Oceans—						
Guarantee deposits		150	100	50	50	– 3,010
Indian Affairs and Northern Development—						
Guarantee deposits	142,148,425	40,473,638	77,204,838	105,417,225	– 36,731,200	38,370,123
Less: securities held in trust	141,799,000	76,993,000	40,057,000	104,863,000	– 36,936,000	38,334,893
	349,425	*117,466,638*	*117,261,838*	*554,225*	*204,800*	*35,230*
Guarantee deposits—Reserve resources	455,428	23,082	10,493	468,017	12,589	– 215,982
Guarantee deposits—Rotating herds	11,178		8,087	3,091	– 8,087	1,035
Indian contributions to the subsidy housing program	19,959			19,959		
Indian savings accounts	76,879,131	38,693,320	5,864,137	109,708,314	32,829,183	23,526,981
	77,715,121	*156,183,040*	*123,144,555*	*110,753,606*	*33,038,485*	*23,347,264*
National Revenue—						
Customs and Excise—						
Guarantee deposits	5,594,514	3,745,980	2,296,499	7,043,995	1,449,481	– 12,523
Less: securities held in trust	5,378,500	2,239,600	3,707,000	6,845,900	1,467,400	33,600
	216,014	*5,985,580*	*6,003,499*	*198,095*	*– 17,919*	*– 46,123*
Temporary deposits received from importers	3,373,558		634,805	2,738,753	– 634,805	953,152
Less: deposits in special bank accounts	3,373,558	634,805		2,738,753	– 634,805	953,152
		634,805	*634,805*			
	216,014	*6,620,385*	*6,638,304*	*198,095*	*– 17,919*	*– 46,123*
Privy Council—						
Chief Electoral Officer—Candidates' election deposits	157,400		157,400		– 157,400	152,200
Public Works—						
Harbourfront capital account	3,841,370	2,994,004	239,617	6,595,757	2,754,387	3,841,370
Regional Industrial Expansion—						
Canada Development Corporation		123,040,144		123,040,144	123,040,144	
Fairs, shows and seminars	29,939	148,381	118,482	59,838	29,899	– 54,783
	29,939	*123,188,525*	*118,482*	*123,099,982*	*123,070,043*	*– 54,783*
Supply and Services—						
Contractors' security deposits (departments and agencies)—						
Bonds	9,035,900	19,790,140	19,565,740	9,260,300	224,400	5,160,144
Less: securities held in trust	9,035,900	271,135	495,535	9,260,300	224,400	5,160,144
		20,061,275	*20,061,275*			
Cash	19,694,270	71,557,990	72,608,764	18,643,496	– 1,050,774	4,470,221
Certified cheques	1,036,530	11,705,543	5,711,901	7,030,172	5,993,642	– 1,145,918
Less: securities held in trust	1,011,481	1,797,125	7,719,622	6,933,978	5,922,497	– 312,227
	25,049	*13,502,668*	*13,431,523*	*96,194*	*71,145*	*– 833,691*
Royal Canadian Mint account	21,778,501	2,973,119,602	2,979,786,786	15,111,317	– 6,667,184	4,148,579
SNC Defence Products Inc		4,711,247		4,711,247	4,711,247	
	41,497,820	*3,082,952,782*	*3,085,888,348*	*38,562,254*	*– 2,935,566*	*7,785,109*
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds—						
National Defence	16,326,422	45,985,987	42,088,794	20,223,615	3,897,193	1,949,474
Solicitor General—Royal Canadian Mounted Police	7,720,523	16,915,441	24,643,364	– 7,400	– 7,727,923	771,643
Supply and Services	58,303,903	409,354,790	398,454,143	69,204,550	10,900,647	4,247,729
	82,350,848	*472,256,218*	*465,186,301*	*89,420,765*	*7,069,917*	*6,968,846*
Account without current transactions						6,000
Total deposit accounts	558,611,260	14,615,450,294	14,254,122,390	919,939,164	361,327,904	43,179,755
Trust accounts—						
Communications—						
National Museums of Canada—						
Trust account	416,806	590,829	424,056	583,579	166,773	25,464
Less: securities held in trust	2,000			2,000		
	414,806	*590,829*	*424,056*	*581,579*	*166,773*	*25,464*
National Library—Special operating account	28,718	15,540	16,728	27,530	– 1,188	– 23,748
Public Archives—Mackenzie King trust account	278,881	24,503	25,758	277,626	– 1,255	579
	722,405	*630,872*	*466,542*	*886,735*	*164,330*	*2,295*
Consumer and Corporate Affairs—						
Shares in trust—Bankruptcy Act	31,266			31,266		– 490
Less: securities held in trust	31,266			31,266		– 490

TABLE 9.11

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Share proceeds in trust—Bankruptcy Act	57,888	4,802		62,690	4,802	5,025
Unclaimed dividends and undistributed assets—						
Bankruptcy Act	3,106,729	1,165,510	590,882	3,681,357	574,628	41,684
Canada Business Corporations Act	87,097	9,365		96,462	9,365	5,602
Winding-up Act	140,297	37,023	416	176,904	36,607	- 325
	3,392,011	*1,216,700*	*591,298*	*4,017,413*	*625,402*	*51,986*
Environment—						
National Battlefields Commission—						
Trust fund	109,659			109,659		109,659
External Affairs—						
Canada Foundation account	256,688	99,566	55,968	300,286	43,598	- 48,632
Less: securities held in trust	48,220	457,782	455,623	46,061	- 2,159	- 216,388
deposits in a special bank account	208,468	511,591	557,348	254,225	45,757	167,756
		1,068,939	*1,068,939*			
Canadian International Development Agency—						
International agencies—Travel account	35,119	88,398	103,644	19,873	- 15,246	6,699
	35,119	*1,157,337*	*1,172,583*	*19,873*	*- 15,246*	*6,699*
Finance—						
Common school funds—Ontario and Quebec	2,677,771			2,677,771		
Custodian administration account	1,303,138		1,303,138		- 1,303,138	
Foreign claims fund	1,737,648	215,222	1,074,358	878,512	- 859,136	94,914
Halifax 1917 explosion pension account	1,126,174	89,288	163,668	1,051,794	- 74,380	- 57,477
Less: securities held in trust	190,000			190,000		
	936,174	*89,288*	*163,668*	*861,794*	*- 74,380*	*- 57,477*
War claims fund—World War II	9,940,705	963,428		10,904,133	963,428	851,507
	16,595,436	*1,267,938*	*2,541,164*	*15,322,210*	*- 1,273,226*	*888,944*
Fisheries and Oceans—						
Great Lakes Fishery Commission—						
Lamprey research and control	11,359	229,761	187,458	53,662	42,303	- 132,044
Indian Affairs and Northern Development—						
Indian agencies revenue trust bank accounts	73,224	4,986		78,210	4,986	- 44,964
Less: deposits in special bank accounts	73,224		4,471	77,695	4,471	- 44,964
		4,986	*4,471*	*515*	*515*	
Indian band funds—						
Capital accounts, Table 9.12	660,700,868	338,232,248	221,187,284	777,745,832	117,044,964	151,000,555
Revenue accounts, Table 9.13	120,823,382	99,348,165	130,924,238	89,247,309	- 31,576,073	43,052,950
	781,524,250	*437,580,413*	*352,111,522*	*866,993,141*	*85,468,891*	*194,053,505*
Indian band funds—Shares and certificates	20,000			20,000		
Less: securities held in trust	20,000			20,000		
Indian compensation funds	112,600	13,237	564	125,273	12,673	15,039
Indian estate accounts	13,883,958	5,891,459	3,924,772	15,850,645	1,966,687	2,759,045
Less: securities held in trust	5,163	50		5,113	- 50	113
	13,878,795	*5,891,509*	*3,924,772*	*15,845,532*	*1,966,737*	*2,758,932*
Indian moneys suspense account	22,507,376	14,024,446	25,785,690	10,746,132	- 11,761,244	- 783,974
Indian special accounts	588,561	343,419	269,413	662,567	74,006	246,136
1924 Ontario lands agreement		4,379,549		4,379,549	4,379,549	
	818,611,582	*462,237,559*	*382,096,432*	*898,752,709*	*80,141,127*	*196,289,638*
Justice—						
Federal Court special account	8,799,789	3,950,713	6,862,282	5,888,220	- 2,911,569	4,897,466
Labour—						
Fair wages suspense account	70,495	212,329	241,411	41,413	- 29,082	24,234
Labour Standards suspense account	79,087	65,725	38,284	106,528	27,441	- 187,387
	149,582	*278,054*	*279,695*	*147,941*	*- 1,641*	*- 163,153*
National Defence—						
Estates—Armed services	364,839	3,234,118	3,204,245	394,712	29,873	178,184
Herbert Lott naval trust fund	946		159	787	- 159	- 26
	365,785	*3,234,118*	*3,204,404*	*395,499*	*29,714*	*178,158*
National Health and Welfare—						
Canadian Sports Pool Corporation—						
Other outstanding liabilities		5,012,553	4,744,891	267,662	267,662	
Unclaimed prizes		6,000	6,000			
Inuvik General Hospital	2,773			2,773		
Sioux Lookout Zone Hospital	3,758			3,758		1,376
Medical Research Council—						
Dyskinesia and torticollis research	79,079	6,933	3,686	82,326	3,247	- 524
Farquharson scholarships		20,000		20,000	20,000	
	85,610	*5,045,486*	*4,754,577*	*376,519*	*290,909*	*852*

TABLE 9.11

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
Science and Technology—						
Natural Sciences and Engineering Research Council—Donation trust fund	21,050	10,000		31,050	10,000	20,000
Trust fund	97,006	491,166	479,411	108,761	11,755	– 121,029
	118,056	*501,166*	*479,411*	*139,811*	*21,755*	*– 101,029*
Solicitor General—						
Correctional Service—						
Inmates' trust fund	5,348,840	14,908,440	14,992,464	5,264,816	– 84,024	228,710
Royal Canadian Mounted Police—						
Benefit fund	1,798,024	178,765	41,607	1,935,182	137,158	156,284
	7,146,864	*15,087,205*	*15,034,071*	*7,199,998*	*53,134*	*384,994*
Supply and Services—						
Petro-Canada Enterprises Inc—Unclaimed shares	5,882,175		1,325,024	4,557,151	– 1,325,024	– 80,734
Transport—						
Canadian National (West Indies) Steamships Ltd	95,000			95,000		
Unclaimed moneys due to Canadian seamen	3,373			3,373		
	98,373			*98,373*		
Treasury Board—						
National Lottery account	16,704,130		16,704,130		– 16,704,130	16,586,879
Veterans Affairs—						
Administered trust accounts	43,609,460	12,068,080	14,018,969	41,658,571	– 1,950,889	2,572,400
Less: securities held in trust	40,000	10,000		30,000	– 10,000	
	43,569,460	*12,078,080*	*14,018,969*	*41,628,571*	*– 1,940,889*	*2,572,400*
Army benevolent fund	1,131,809	507,079	578,570	1,060,318	– 71,491	– 149,442
Canadian Forces personnel assistance fund	4,169	367		4,536	367	– 64,256
Estates fund	793,773	1,394,446	576,321	1,611,898	818,125	54,375
Ste-Anne's Hospital	1,111,365	1,090,325	777,328	1,424,362	312,997	450,263
Soldier Settlement and Veterans' Land Act—						
Veterans' Land Act trust account general	627,981	5,736,653	5,582,441	782,193	154,212	– 85,156
Veterans administration and welfare trust fund	720,714	1,448,662	1,279,393	889,983	169,269	67,175
Less: securities held in trust	302,110	80,323	120,852	342,639	40,529	29,466
	418,604	*1,528,985*	*1,400,245*	*547,344*	*128,740*	*37,709*
Veterans care trust accounts	9,572,357	11,302,490	9,926,251	10,948,596	1,376,239	321,120
Less: securities held in trust	5,105	1,505		3,600	– 1,505	– 35
	9,567,252	*11,303,995*	*9,926,251*	*10,944,996*	*1,377,744*	*321,155*
Account without current transactions	*57,224,413*	*33,639,930*	*32,860,125*	*58,004,218*	*779,805*	*3,137,048*
						– 72,950
Total trust accounts	936,052,348	528,476,839	468,559,196	995,969,991	59,917,643	221,984,708
Total deposit and trust accounts	1,494,663,608	15,143,927,133	14,722,681,586	1,915,909,155	421,245,547	265,164,463

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Commission.

Canada Post Corporation account

The Canada Post Corporation is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Corporation.

Security deposits—Bankruptcy Act

This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. The account is credited with securities deposited by trustees, and is charged with securities returned to them.

Immigration guarantee fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Guarantee deposits—Oil and gas

This account records cash deposited as guarantees for oil, gas and mining rights. Interest is not paid on cash deposits.

Also recorded in this account are securities deposited as guarantees for oil, gas and mineral rights.

Guarantee deposits—Environment

This account records amounts deposited to ensure compliance with terms and conditions of contracts.

Fairs and missions

This account records deposits which may be refunded, in part or in total, in accordance with contractual agreements

concerning the participation of Canadian sector enterprises at international trade fairs.

Canada Development Investment Corporation

This account was established pursuant to Section 136(1) of the Financial Administration Act. This special purpose money is to be used to satisfy demands for payment by The Boeing Company pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of The de Havilland Aircraft of Canada, Limited.

Crown corporations' surplus moneys

Crown corporations are authorized to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which is temporarily in excess of their current requirements. Such deposits are to earn interest at rates fixed by Order in Council PC 1967-914 dated May 11, 1967.

Guarantee deposits—Fisheries and Oceans

This account was created to record amounts deposited to ensure compliance with terms and conditions of the Coastal Fisheries Protection Act.

Guarantee deposits—Indian Affairs and Northern Development

In this account are recorded cash and securities deposited as guarantees under the Arctic Water Pollution Prevention Act, and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits.

Guarantee deposits—Reserve resources

This account records cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, pursuant to the provisions of the Indian Act. During the year, interest was credited to the account and charged to interest on public debt.

Guarantee deposits—Rotating herds

This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program. During the year, interest was credited to the account and charged to interest on public debt.

Indian contributions to the subsidy housing program

This account records amounts deposited by Indians, to ensure compliance with terms and conditions of the subsidy housing program.

Indian savings accounts

Savings accounts are maintained for individual Indians. During the year, interest was credited to the accounts and charged to interest on public debt.

Guarantee deposits—Customs and Excise

Cash and securities are collected to guarantee payment of customs duties and excise taxes on imported goods, and sales and excise taxes payable by licensees.

During the year, receipts and other credits consisted of bonds, $3,707,000; and, cash, $38,980. Payments and other charges consisted of bonds, $2,239,600; and, cash, $56,899.

Temporary deposits received from importers

This account records temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

Candidates' election deposits

This account records candidates' election deposits, received in respect of general elections and by-elections, less amounts refunded to candidates, or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act. During the year, $157,400 was transferred to non-tax revenue.

Harbourfront capital account

Funds are received from and held for Harbourfront Corporation regarding moneys derived from the capitalized leasing, sale or resale of lands or development rights.

Canada Development Corporation

This account records moneys received from the instalment sales of common shares of Canada Development Corporation in accordance with the Canada Development Corporation Reorganization Act.

Fairs, shows and seminars

In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs, shows and seminars. Moneys are disbursed on behalf of depositors.

Contractors' security deposits

This account records contractors' securities that are required for the satisfactory performance of work.

Royal Canadian Mint account

The Royal Canadian Mint is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Mint.

SNC Defence Products Inc

This account records a deposit received in accordance with an agreement between the Government and SNC Defence Products Inc for the purchase of Canadian Arsenals Limited. On May 9, 1986, the sale transaction was completed.

Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds

These accounts were established to record instalment purchases of Canada bonds by employees of the Government of Canada, certain Government agencies, defence services personnel and Royal Canadian Mounted Police personnel, by deductions from pay and allowances where applicable. The debit balance in the Royal Canadian Mounted Police account results from an accumulation of overpayments to employees who have requested cancellation of their Canada savings bond applications during the year.

Trust account—National Museums of Canada

This account is credited with moneys received by the Corporation, by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account. The account is to be charged with such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $2,000 consisting of two Canada savings bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook. Interest on these securities in the amount of $75 was credited to the account during the year and charged to interest on public debt.

Special operating account—National Library

This account records moneys received for the purpose of the National Library, by way of donation, bequest or otherwise. Amounts required for the purposes of the National Library Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of the Laurier House Act, is credited to the account at the end of each year, and is charged to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist, subject to the approval of the Governor in Council.

During the year, interest of $24,503 was credited hereto. In accordance with the Act, the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned in the previous year for the maintenance and upkeep of the buildings on the Laurier House property, as well as an annual sum not to exceed 30% of the interest earned for the maintenance of the Laurier House as a museum and study centre, and for the provision of sundry purchases therefrom, and the unspent balance of the interest earned be credited at the end of the year to non-tax revenue.

Shares in trust—Bankruptcy Act

This account represents the value of share certificates originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Share proceeds in trust—Bankruptcy Act

This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of Bankruptcy for safekeeping.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents amounts credited to the Receiver General in accordance with provisions of Section 125 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account represents liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with provisions of the relevant Act, pending distribution.

Trust fund—National Battlefieds Commission

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The moneys are received by way of private contributions, contributions from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its Act of incorporation. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the Financial Administration Act, prior to September 1, 1984.

Canada Foundation account

This account records moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954, between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the year (1985-86, 1 Lira/$0.000875 Cdn; 1984-85, 1 Lira/$0.0006968 Cdn).

During the year, income derived from the operation of the account amounted to Lira 38,766,257—$33,920 Cdn, and disbursements for cultural activities and administrative expenses were Lira 63,693,700—$55,968 Cdn. Adjustment of the book value carried forward from the previous year resulted in valuation increases of $12,332 to securities held in trust, and $53,314 to cash on deposit. The closing balance consists of securities at cost and cash on deposit.

International agencies—Travel account

This account records funds made available by international agencies, to provide for payment of transportation of fellows and scholars who travel in Canada, under the sponsorship of such agencies.

Common school funds—Ontario and Quebec

The funds represent the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest

of $133,888, apportioned on the basis of population, is paid semi-annually to these provinces, at the rate of 5% per annum, and is charged to interest on public debt.

Custodian administration account

This account was established to record assets transferred from the Custodian of Enemy Property. This special purpose money was used to satisfy claims against, or expenses of, the Custodian.

During the year, the account was closed under the authority of Section 5(1)(c) of the Financial Administration Act in conjunction with the Trading with the Enemy (Transitional Powers) Act.

Foreign claims fund

This account records: (*a*) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (*b*) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

Interest at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, is credited to the account and charged to interest on public debt.

Halifax 1917 explosion pension account

This account was established to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

War claims fund—World War II

This account records moneys received from the Custodian of Enemy Property or from other sources, and payments: (*a*) to eligible claimants for compensation in respect of World War II; (*b*) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, (*c*) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto. During the year, interest was credited to the account and charged to interest on public debt.

Great Lakes Fishery Commission—Lamprey research and control

This account was created to record funds received from the Great Lakes Fishery Commission, covering control and research work in respect to lampreys in the Great Lakes, carried out on behalf of the Commission, on a contract basis.

Indian agencies revenue trust bank accounts

This account records moneys held for Indians in authorized banks across Canada. These moneys include such items as deceased estates, deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands.

Indian band funds

The Indian band funds represent moneys belonging to Indian bands throughout Canada. During the year, interest was credited to the account and charged to interest on public debt.

TABLE 9.12

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	1985-86	1984-85
	$	$
Opening balance	660,700,868	509,697,024
RECEIPTS AND OTHER CREDITS—		
Oil royalties	230,017,633	246,091,764
Gas royalties	86,333,919	94,748,905
British Columbia agreement	985,815	1,539,059
Land and other claim settlements	13,019,149	1,113,517
Sundries	7,875,732	9,575,515
	338,232,248	353,068,760
	998,933,116	862,765,784
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	88,540,925	70,312,042
Transfers pursuant to Section 64 of the Indian Act	130,888,694	129,215,981
Sundries	1,757,665	2,536,893
	221,187,284	202,064,916
Closing balance	777,745,832	660,700,868

TABLE 9.13

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	1985-86	1984-85
	$	$
Opening balance	120,823,382	77,773,720
RECEIPTS AND OTHER CREDITS—		
Government interest	83,843,113	84,074,879
Land and other claim settlements	993,586	12,575,346
Sundries	14,511,466	12,163,653
	99,348,165	108,813,878
	220,171,547	186,587,598
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	20,828,161	9,701,100
Transfers pursuant to Section 69 of the Indian Act	102,550,816	54,444,812
Sundries	7,545,261	1,618,304
	130,924,238	65,764,216
Closing balance	89,247,309	120,823,382

Indian band funds—Shares and certificates

This account records the historical value of Transalta Utilities Ltd shares of stock as compensation for a power line right-of-way on the Blood Indian reserve.

Indian compensation funds

Moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

During the year, interest was credited to the account and charged to interest on public debt.

Indian estate accounts

Accounts were established to record the estates of deceased Indians, minor Indian children who have guardians, or mentally incompetent Indians. During the year, interest was credited to the accounts and charged to interest on public debt.

Indian moneys suspense account

In this account are recorded moneys held for individuals and bands, received from rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases and permits, etc, pending proper documentation.

During the year, interest was credited to the account and charged to interest on public debt.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(*a*) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(*b*) *Abitibi fur preserve*—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

(*c*) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.

(*d*) *Indian off-reserve housing*—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

1924 Ontario lands agreement

This account records the Province of Ontario's share of the receipts from mineral activity on Indian reserves in accordance with the terms of the 1924 Ontario lands agreement. Payment of these funds to Indian bands is awaiting the passage of federal and provincial legislation to enact a new 1986 Indian Lands Agreement for Ontario.

Federal Court special account

This account records moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

During the year, interest was credited to the account and charged to interest on public debt.

Fair wages suspense account

This account is operated under the authority of the Fair Wages and Hours of Labour Act, and related regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Labour Standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, Section 65, and the Canada Labour Standards, Regulation 23.

The account records:

(*a*) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;

(*b*) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,

(*c*) wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees.

Estates—Armed services

To this account are credited the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Herbert Lott naval trust fund

Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund, which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices, or contribute in signal degree to the improvement of the fighting appliances of naval or maritime forces.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account records moneys received at the dissolution of the Canadian Sports Pool Corporation which are used to pay any liabilities of the Corporation.

Canadian Sports Pool Corporation—Unclaimed prizes

This account recorded moneys received at the dissolution of the Canadian Sports Pool Corporation which were used to provide payments to sports pool winners who submitted tickets between June 20, 1985 and September 30, 1985. The balance remaining in the account at October 1, 1985 was transferred to the Canadian Sports Pool Corporation—Other outstanding liabilities account.

Inuvik General Hospital

This account was established to record transactions relating to a donation by the Lions Club for the purchase of items for Ward 300 at the Inuvik General Hospital.

Sioux Lookout Zone Hospital

This account was established to record transactions relating to a donation made by the Hospital for Sick Children Foundation, to be used to finance a paediatric play program and volunteer service at Sioux Lookout Zone Hospital.

Dyskinesia and torticollis research

This account records a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis.

During the year, interest was credited to the account and charged to interest on public debt.

Farquharson scholarships

This fund was established to record an award received from the St Boniface General Hospital Research Foundation. The fund will provide research scholarships to undergraduate medical students and graduate high school students.

Donation trust fund

This account records moneys, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is charged with payments and with the disposal of such moneys, securities or other property, subject to the terms upon which such moneys are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Trust fund—Natural Sciences and Engineering Research Council

This account is maintained to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record the liability to other organizations.

Inmates' trust fund

This account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit fund

Moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances, are deposited in the fund, and benefits are payable therefrom. During the year, interest was credited to the account and charged to interest on public debt. In addition to the balance in the fund of $1,935,182, there was an amount of $74,537 outstanding in loans issued from the fund to members.

Petro-Canada Enterprises Inc—Unclaimed shares

This account records the liability to shareholders who have not presented their shares for payment. The closing balance represents the dollars value of 37,932 shares of Petro-Canada Enterprises Inc at $120.14 per share.

Canadian National (West Indies) Steamships Ltd

This account records a deposit by the Canadian National (West Indies) Steamships Ltd, covering a transfer of funds to be held pending the wind-up of the Corporation.

During the year, the Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Unclaimed moneys due to Canadian seamen

Unpaid wages of deceased members of ships' crews, as well as any amount of cash on their person at time of death, are credited to this account pending direction as to payees.

National Lottery account

This account recorded the net revenues of Loto Canada Inc.

During the year, the Corporation was legally dissolved pursuant to the Sports Pool and Loto Canada Winding-Up Act. Treasury Board Vote 21c, Appropriation Act No 4, 1985-86 approved the following disbursements:

(*a*) $1 for the redemption of the shares of Loto Canada Inc;

(*b*) $2,073,360 to the provinces as determined by the Interprovincial Lottery Corporation; and,

(*c*) $13,684,174 to the Régie des installations olympiques to assist in the financing of the deficit of the 1976 Olympic Games.

Administered trust accounts

These accounts are under the jurisdiction of the Canadian Pension Commission and Veterans Services. Moneys held in these accounts include: (*a*) pensions placed under the administration of the Canadian Pension Commission; (*b*) war veterans and civilian war allowances and assistance fund payments placed under the administration of the Department of Veterans Affairs; and, (*c*) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated the inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Army benevolent fund

This account is credited with certain canteen profits and other funds and, semi-annually, with interest at the rate of 12.62% per annum from June 29, 1985 to June 28, 1990, on the minimum monthly balances to the credit of the fund.

Payments are made out of the fund to or for the benefit of veterans or their dependants or the widows, children or other dependants of deceased veterans.

During the year, interest was credited to the account and charged to interest on public debt.

Canadian Forces personnel assistance fund

This fund was established to provide financial assistance to serving or former members of the Canadian Forces, who enlisted on or after February 1, 1968, and to their dependants, when warranted by distress or other qualifying circumstances.

During the year, interest was credited to the account and charged to interest on public debt.

Estates fund

This account is credited with the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care. Individual accounts are maintained and payments are made to beneficiaries.

Ste-Anne's Hospital

This account records moneys deposited for safekeeping by patients in the veterans' hospital in Ste-Anne de Bellevue, Quebec. Interest is calculated monthly on the minimum balance at rates published by the Minister of Finance, and is credited quarterly to the account.

Veterans' Land Act trust account general

Receipts and other credits to this account consist mainly of initial and excess payments by veterans and civilian purchasers, as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redisbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage, and moneys sent in by veterans and civilian purchasers, to be held for payment of taxes and insurance, and other related items.

Veterans administration and welfare trust fund

Moneys held in this account include: (*a*) donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependants under certain conditions, and for the benefit of patients in institutions; and, (*b*) donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependants in distressed circumstances.

Veterans care trust accounts

In accordance with the Veterans Treatment Regulations and Veterans Care Regulations, clients receiving adult residential care service or nursing home intermediate care service are charged up to a maximum of $240 per month for board and lodgings. If the Minister of Veterans Affairs so directs, the veteran client assigns or pays any or all of his income and resources, to be administered in the manner prescribed. Moneys held in these individual accounts may include: (*a*) war service gratuities held for mental, tubercular and other long-term treatment cases; (*b*) pension paid by the Canadian Pension Commission; (*c*) war veterans and civilian war allowances; and, (*d*) income from other sources such as Old Age Security, Guaranteed Income Supplement and retirement pensions. The moneys are used to pay the charges for board and lodgings, and to provide clothing, comforts and other necessities.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with provinces and territories (Quebec excepted), to collect individual income tax, and with provinces and territories (Alberta, Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Adjustments are to be made not later than March 31 of the year following that in which the taxation year ends.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts.

Table 9.14 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 9.14

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Insurance and death benefit accounts—						
Agriculture—						
Prairie farm emergency fund	9,066,972		9,066,972		9,066,972	
Western grain stabilization account[1]						
Crop reinsurance fund[1]						
	9,066,972		*9,066,972*		*9,066,972*	
Energy, Mines and Resources—						
Atomic Energy Control Board—						
Nuclear liability reinsurance account	528,342	1,500		529,842	1,500	1,660
Finance—						
Investors' indemnity fund	24,727			24,727		- 3,168
Insurance—						
Civil service insurance fund	15,793,183	334,290	720,611	15,406,862	- 386,321	- 369,809
Pioneer Trust Payment Continuation Act account		4,343,641	4,343,641			
	15,817,910	*4,677,931*	*5,064,252*	*15,431,589*	*- 386,321*	*- 372,977*
Fisheries and Oceans—						
Fishing vessel insurance plan	4,478,433	10,053,510	8,063,957	6,467,986	1,989,553	- 1,354,496
Indian Affairs and Northern Development—						
Land assurance fund	733,186	56,258	35,016	754,428	21,242	70,880
National Defence—						
Regular forces death benefit account, Table 9.15	58,736,076	15,816,852	8,499,150	66,053,778	7,317,702	6,018,059
National Health and Welfare—						
Health insurance supplementary account	28,387			28,387		- 15,300
Transport—						
Maritime pollution claims fund	103,281,206	13,850,333	2,873,346	114,258,193	10,976,987	9,377,018
Treasury Board—						
Public Service death benefit account, Table 9.16	261,173,828	87,483,712	33,195,512	315,462,028	54,288,200	48,256,261
Veterans Affairs—						
Returned soldiers' insurance fund	1,449,629	44,018	257,653	1,235,994	- 213,635	- 225,001
Veterans' insurance fund	24,542,303	979,521	1,937,035	23,584,789	- 957,514	- 528,136
	25,991,932	*1,023,539*	*2,194,688*	*24,820,783*	*- 1,171,149*	*- 753,137*
Total insurance and death benefit accounts	479,836,272	132,963,635	68,992,893	543,807,014	63,970,742	61,227,968
Pension accounts—						
Employment and Immigration—						
Annuities agents' pension account	47,801	10,712	17,511	41,002	- 6,799	- 6,924
Parliament—						
Members of Parliament retiring allowances account, Table 9.17	22,350,690	6,107,887	4,279,570	24,179,007	1,828,317	1,762,474
Solicitor General—						
Royal Canadian Mounted Police—Dependants' pension fund	13,764,359	1,528,039	623,335	14,669,063	904,704	970,088
Treasury Board—						
Locally-engaged contributory pension account	1,342,960	5,368,498	117,875	6,593,583	5,250,623	262,551
Less: unamortized portion of actuarial deficiency		2,476,684	7,423,284	4,946,600	4,946,600	
	1,342,960	*7,845,182*	*7,541,159*	*1,646,983*	*304,023*	*262,551*
Retirement fund	5,303			5,303		
	1,348,263	*7,845,182*	*7,541,159*	*1,652,286*	*304,023*	*262,551*
Total pension accounts	37,511,113	15,491,820	12,461,575	40,541,358	3,030,245	2,988,189

TABLE 9.14

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
Other accounts—						
Agriculture—						
Fees paid in advance—Importation of foreign cattle	192,734	238,199	154,499	276,434	83,700	8,011
Importation of Dutch bulbs	912	4,500	4,867	545	– 367	790
Miscellaneous projects' deposits	99,137	5,661	101,985	2,813	– 96,324	99,137
	292,783	*248,360*	*261,351*	*279,792*	*– 12,991*	*107,938*
Consumer and Corporate Affairs—						
Deposit account	149,214	692,318	699,061	142,471	– 6,743	16,613
Employment and Immigration—						
Canada works program		243,506	235,784	7,722	7,722	
Canadian jobs strategy program		3,070,926	1,275,077	1,795,849	1,795,849	
Employment expansion and development program	44,760	6,438	51,198		– 44,760	– 49,496
Summer employment—Experience development program		2,037,709	1,991,494	46,215	46,215	
Territorial subsidiary agreement on human resource development		105,213	139,181	– 33,968	– 33,968	
Work orientation workshops program		12,000	10,803	1,197	1,197	
	44,760	*5,475,792*	*3,703,537*	*1,817,015*	*1,772,255*	*– 49,496*
Energy, Mines and Resources—						
Market development incentive payments—Alberta		192,790,403	164,550,832	28,239,571	28,239,571	
Miscellaneous projects' deposits	17,336	1,355,757	1,363,568	9,525	– 7,811	– 22,971
Oil export charges revenue sharing account		297,718		297,718	297,718	
	17,336	*194,443,878*	*165,914,400*	*28,546,814*	*28,529,478*	*– 22,971*
Environment—						
Miscellaneous projects' deposits	357,285	824,818	763,766	418,337	61,052	– 262,991
External Affairs—						
Cost recoverable technical assistance program	677,494	1,786,364	1,568,385	895,473	217,979	– 920,155
Canadian International Development Agency—Guarantee deposits	34,600			34,600		– 105,618
International Joint Commission—						
In-Situ contaminants workshop	1,041		1,041		– 1,041	1,041
	713,135	*1,786,364*	*1,569,426*	*930,073*	*216,938*	*– 1,024,732*
Finance—						
Office of the Auditor General—						
Sino-Canadian audit management training	26,235	4,000	30,235		– 26,235	26,235
Fisheries and Oceans—						
Miscellaneous projects' deposits	47,050	230,871	166,481	111,440	64,390	– 308,666
Indian Affairs and Northern Development—						
Fines—Indian Act	658,719	108,466	341,669	425,516	– 233,203	– 312,805
Justice—						
Federal Court fees	5,000			5,000		
National Defence—						
Foreign governments—						
United Kingdom—						
British Army—Suffield, Alberta	8,414,473	27,556,398	26,186,499	9,784,372	1,369,899	5,381,515
Other activities	105,444	2,135,010	2,239,187	1,267	– 104,177	380,874
United States of America	2,311,304	2,274,394	3,498,398	1,087,300	– 1,224,004	2,258,289
Federal Republic of Germany—						
German Army—Shilo, Manitoba	3,933,429	11,105,867	10,635,025	4,404,271	470,842	904,200
Other activities	– 508,325	3,458,200	2,164,438	785,437	1,293,762	– 893,066
North Atlantic Treaty Organization (NATO)—						
Infrastructure projects	1,262,726	877,964	674,691	1,465,999	203,273	116,411
Other projects	100,824			100,824		
Non-government agencies	2,282,233	1,801,777	2,187,997	1,896,013	– 386,220	29,294
	17,902,108	*49,209,610*	*47,586,235*	*19,525,483*	*1,623,375*	*8,177,517*
National Health and Welfare—						
Computerized space programming methodology		17,400	16,393	1,007	1,007	
"Nobody's perfect"—Shared-cost project		81,735	80,454	1,281	1,281	
World Health Organization	114,711	63,655	53,206	125,160	10,449	– 1,388
	114,711	*162,790*	*150,053*	*127,448*	*12,737*	*– 1,388*
Public Works—						
Shared-cost projects	1,156,504	509,742	1,604,739	61,507	– 1,094,997	198,882
Science and Technology—						
National Research Council—Trust fund	24,999	82,454	43,866	63,587	38,588	1,950
Special fund	10,000,747	14,898,208	14,898,955	10,000,000	– 747	2,000,747
	10,025,746	*14,980,662*	*14,942,821*	*10,063,587*	*37,841*	*2,002,697*

TABLE 9.14

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Secretary of State—						
Promotion of official languages	29,526	72,452	3,131	98,847	69,321	13,422
Social Sciences and Humanities Research Council—						
Queen's Fellowship Fund	311,814		41,829	269,985	- 41,829	- 17,376
Trust fund	25,000	14,225		39,225	14,225	25,000
	366,340	*86,677*	*44,960*	*408,057*	*41,717*	*21,046*
Supply and Services—						
Interest on bonds—Insurance companies	3,937	34,950,193	36,809,409	- 1,855,279	- 1,859,216	3,937
Military purchases excess funds deposit	267,545,331	4,047,519,333	3,908,527,718	406,536,946	138,991,615	127,142,131
Less: securities held in trust	267,545,331	3,908,527,718	4,047,519,333	406,536,946	138,991,615	127,142,131
		7,956,047,051	*7,956,047,051*			
Statistics Canada—						
Advance payments	754,374	16,812,064	16,607,291	959,147	204,773	132,553
	758,311	*8,007,809,308*	*8,009,463,751*	*- 896,132*	*- 1,654,443*	*136,490*
Provincial sales tax—						
Communications—						
National Library	2	4,610	4,387	225	223	- 1,113
Public Archives	722	10,388	9,920	1,190	468	- 445
	724	*14,998*	*14,307*	*1,415*	*691*	*- 1,558*
Energy, Mines and Resources		94,827	87,698	7,129	7,129	
Solicitor General—						
Correctional Service	- 361,577		61,591	- 423,168	- 61,591	- 112,878
Royal Canadian Mounted Police	- 126	69,389	69,478	- 215	- 89	- 54
	- 361,703	*69,389*	*131,069*	*- 423,383*	*- 61,680*	*- 112,932*
	- 360,979	*179,214*	*233,074*	*- 414,839*	*- 53,860*	*- 114,490*
Federal sales tax—						
Solicitor General—Correctional Service	- 528,375		92,412	- 620,787	- 92,412	- 165,040
Accounts without current transactions						- 899,121
Total other accounts	31,745,883	8,276,752,870	8,247,567,971	60,930,782	29,184,899	7,525,718
Total other specified purpose accounts	549,093,268	8,425,208,325	8,329,022,439	645,279,154	96,185,886	71,741,875

(1) This account was reclassified as budgetary in 1985-86. The transactions in this account are now reported as revenue and expenditure on the Statement of Revenue and Expenditure. This reclassification was applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 7 of this volume and in the notes to the audited financial statements (Section 2 of this volume).

Prairie farm emergency fund

The Prairie Farm Assistance Act provided for a levy of 1% to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie farm emergency fund. The levy was not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Collection of the levy was discontinued, effective August 1972.

In accordance with the Act to repeal the Prairie Farm Assistance Act and to amend the Crop Insurance Act, the Prairie farm emergency fund was deleted from the accounts of Canada and the outstanding balance was transferred to non-tax revenue.

Nuclear liability reinsurance account

This account was established to record premiums under the Nuclear Liability Act, and to provide for payment of claims arising from accidents at an insured facility.

Investors' indemnity fund

Section 48 of the Financial Administration Act provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recovery of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Civil service insurance fund

This fund was established by the Civil Service Insurance Act, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to Section 51(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums, $22,099; and, an amount of $312,191 (charged to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1985. Payments and other charges consisted of death benefits, $636,800; cash surrender value, $35,249; annuities, $48,320; and, premium refunds, $242.

Pioneer Trust Payment Continuation Act account

This account was established in accordance with the Pioneer Trust Payment Continuation Act to record funds received as the assets of the Pioneer Trust Company were liquidated and to record disbursements to provide for the continuation of payments under certain guaranteed income averaging certificates issued by the Company.

During the year, this account was closed.

Fishing vessel insurance plan

The fishing vessel insurance plan is administered in accordance with regulations of the Governor in Council, to insure fishermen against abnormal capital losses. The account is credited with premiums and recoveries, and with advances in accordance with the regulations, such advances not at any time to exceed $150,000. The account is charged with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Fisheries and Oceans Vote 1.

Land assurance fund

This fund was created to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. During the year, interest was credited to the account and charged to interest on public debt.

Regular forces death benefit account

This account was established by the Canadian Forces Superannuation Act, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: (*a*) contributions by participants; (*b*) Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (*c*) single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution; and, (*d*) interest.

Payments and other charges consist of: (*a*) benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; (*b*) benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; and, (*c*) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 9.15

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1985-86	1984-85
	$	$
Opening balance	58,736,076	52,718,017
RECEIPTS AND OTHER CREDITS—		
Contributions by participants	7,251,750	6,891,748
Government's contribution	1,416,532	1,419,523
Single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution	546,840	415,400
Interest	6,601,730	5,814,566
	15,816,852	14,541,237
	74,552,928	67,259,254
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	8,499,150	8,523,178
Closing balance	66,053,778	58,736,076

Health insurance supplementary account

This account was established for payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the Canada Health Act, and in accordance with Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population, and are matched by the federal Government.

Maritime pollution claims fund

This account was established to record levy tonnage payments for oil carried by ships in Canadian waters. The payment of the levy was revoked effective September 1, 1976.

Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the fund.

Public Service death benefit account

This account was established under the Public Service Superannuation Act, to provide life insurance to contributing members of the Public Service.

The account is credited with: (*a*) contributions by employees; (*b*) contributions by the Government and Public Service corporations; and, (*c*) interest. Payments and other charges represent: (*a*) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, (*b*) benefits of $500 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act, and on whose behalf a single premium for $500 death benefit coverage for life has been made.

TABLE 9.16

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1985-86	1984-85
	$	$
Opening balance	261,173,828	212,917,567
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	47,823,424	46,641,150
Government—		
One-sixth of benefit payments—General	5,230,694	5,159,414
Single premium for $500	2,068,548	1,679,393
Public Service corporations	2,101,093	2,100,431
Interest	30,259,953	24,142,423
	87,483,712	79,722,811
	348,657,540	292,640,378
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	31,792,440	30,145,362
Life coverage of $500	1,383,197	1,271,888
Other death benefit payments	19,875	49,300
	33,195,512	31,466,550
Closing balance	315,462,028	261,173,828

Returned soldiers' insurance fund

This fund was established by the Returned Soldiers' Insurance Act, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1985 of $43,968 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans' insurance fund

This fund was established by the Veterans' Insurance Act, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1985 of $703,628 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year, interest was credited to the account and charged to interest on public debt.

Members of Parliament retiring allowances account

This account was established by the Members of Parliament Retiring Allowances Act, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a member of the Senate or House of Commons. Benefits are also available to widows and dependent children of members who served on or after April 9, 1963 and contributed under the Act.

Receipts and other credits consist of: (*a*) contributions reserved from current indemnities, based on the full amount paid; (*b*) contributions reserved from additional salaries, based on the percentage of contribution elected, up to 10% of the full amount of salary; (*c*) contributions for previous sessions, where members elect to pay arrears, and interest on arrears; (*d*) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (*e*) contributions by the Government, of an amount equal to contributions paid or which have become payable in the year; (*f*) interest credited quarterly; and, (*g*) the repayment of pensions after elections to transfer Members of Parliament retiring allowances to the Public Service Superannuation Account.

Payments and other charges consist of: (*a*) payments of annual allowances; (*b*) withdrawal allowances and related interest; (*c*) refunds of contributions which are in excess of the maximum required; and, (*d*) transfers of funds to the Public Service Superannuation Account.

TABLE 9.17

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1985-86	1984-85
	$	$
Opening balance	22,350,690	20,588,216
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,870,525	1,635,174
Arrears of principal, interest and mortality insurance	234,924	390,709
Government contributions—		
Current	1,870,007	1,610,411
Interest	2,132,431	2,312,087
Adjustment to 1983-84 annual allowances and Government contributions		362,307
	6,107,887	6,310,688
	28,458,577	26,898,904
PAYMENTS AND OTHER CHARGES—		
Annual allowances	4,183,402	3,239,536
Withdrawal allowances	87,334	1,202,936
Interest on withdrawals	6,998	58,773
Refund of elective service contributions	1,836	46,969
	4,279,570	4,548,214
Closing balance	24,179,007	22,350,690

Dependants' pension fund

This fund which pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, provides pension benefits to widows and other dependants of contributing members of the Royal Canadian Mounted Police. It is maintained by 5% contributions from the pay of members of the Force, other than commissioned officers.

Locally-engaged contributory pension account

This account which pertains to Part II of the Locally-Engaged Pension Regulations, provides pension benefits to locally employed Government employees who contributed to

the plan. The account is credited with contributions from locally-engaged employees, and charged with the subsequent payment of benefits. During 1985-86, the account was adjusted as a result of an actuarial valuation, to record the actuarial accrued liability for the US plan. This actuarial deficiency will be amortized in future years as payments are made to the underwriter of the plan.

Retirement fund

This fund provides pension benefits to certain eligible Government employees who are not covered by the Public Service Superannuation Account and who contributed to the fund.

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Fees paid in advance—Importation of foreign cattle

Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle, and applications for the registration of feeds, fertilizers and pesticides, are credited to this account pending assessment of actual costs on completion of the particular services required.

On final accountability and at such time as the services are completed, the deposits are either credited to non-tax revenue, or are returned to the depositor.

Importation of Dutch bulbs

This account records deposits made in connection with the importation of Dutch bulbs. The inspections are made in Holland before the bulbs are containerized. When the inspections are completed, the actual fees are credited to non-tax revenue, with any excess returned to depositors.

Miscellaneous projects' deposits—Agriculture

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Deposit account—Consumer and Corporate Affairs

This account records moneys held in trust to defray the cost of services provided on a regular basis. No interest is credited to the account.

Canada works program

The Canada works program was jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Canadian jobs strategy program

The Canadian jobs strategy program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Employment expansion and development program

The employment expansion and development program was jointly funded by the federal and provincial governments.

This account recorded advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

During the year, this account was closed and the outstanding balance was refunded to provinces.

Summer employment—Experience development program

The summer employment—Experience development program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Territorial subsidiary agreement on human resource development

The territorial subsidiary agreement on human resource development program is jointly funded by the federal Government and the Government of the Northwest Territories.

This account records advance payments made by the territorial government against it's share of the cost of projects, and held in trust pending disbursements to project sponsors.

The debit balance in the account is due to two transactions applied to the wrong fiscal year. This discrepancy will be corrected in 1986-87.

Work orientation workshops program

The work orientation workshops program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in provinces east of Alberta, for the period November 1, 1981 to January 31, 1987. These moneys are received in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981. During 1985-86, payments to provincial and municipal utilities, and eligible recipients, were $18.2 million under the Gas Marketing Assistance Program; $53.1 million under the Distribution System Expansion Program; $9.5 million under the Industrial Conversion Assistance Program; $0.8 million under the Natural Gas Fueling Stations; $1.2 million under the Natural Gas Vehicle Conversion Program; and, $41.7 million under the Transportation Assistance Program II.

Miscellaneous projects' deposits—Energy, Mines and Resources

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Oil export charges revenue sharing account

This account was reclassified as budgetary in 1985-86. The transactions in this account are now reported as revenue and expenditure on the Statement of Revenue and Expenditure. This reclassification was applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 7 of this volume and in the notes to the audited financial statements (Section 2 of this volume).

The balance in this account represents the unpaid amount of the share of the oil export charges which was payable in 1985-86 to oil producing provinces, in accordance with the Energy Administration Act.

Miscellaneous projects' deposits—Environment

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Cost recoverable technical assistance program

This account records prepayments and disbursements in respect of the costs pertaining to the provision of technical assistance to other countries by Canadian firms and institutions pursuant to agreements between the Government of Canada and other national governments.

Guarantee deposits—Canadian International Development Agency

This account records cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

In-Situ contaminants workshop

This account recorded funds received from the United States National Oceanographic and Atmospheric Administration, to provide for payment of the publication of the workshop proceedings on In-Situ contaminants.

Sino-Canadian audit management training

This account was established to administer funds on behalf of the Audit Agency of the People's Republic of China. The funds represented a contribution from the Canadian International Development Agency to the Audit Agency of the People's Republic of China for the purpose of developing an audit training program.

Miscellaneous projects' deposits—Fisheries and Oceans

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Fines—Indian Act

Fines collected under the Indian Act, in connection with liquor prosecutions, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Federal Court fees

This account records fees collected under Section 57 of the Federal Court Act.

Foreign governments

These accounts are maintained to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with provisions of agreements with the Government of Canada.

North Atlantic Treaty Organization (NATO)

These accounts are maintained to record funds received from NATO to cover (*a*) NATO infrastructure projects implemented by Canada, and, (*b*) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account is maintained to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Computerized space programming methodology

This account was established to record transactions relating to the provinces' share of costs incurred under a cost-sharing agreement with provinces (except Quebec) and territories to computerize the Hospital Space Programming Methodology Series. Contributions are made by provinces to the account in proportion to population.

"Nobody's perfect"—Shared-cost project

This account was established to record transactions relating to the provinces' share of costs incurred under a Federal-Provincial Cost-Sharing Agreement with the Atlantic provinces for a cooperative project on parenting.

World Health Organization

This account records the funds received from the World Health Organization, for scientific projects.

Shared-cost projects

This account records the receipt, in advance, of moneys from departments and agencies and others, for their share of certain shared-cost projects.

Trust fund—National Research Council

This account is maintained to record funds received from departments and agencies and public organizations, to cover expenditures made on their behalf.

Special fund—National Research Council

This account was credited with revenue of the National Research Council of Canada derived from laboratory fees, $8,224,619; capital, $77,574; information services, $2,734,026; sale of publications, $3,099,518; and, miscellaneous receipts, $853,471, under authority of the National Research Council Act. An amount of $14,989,955 was charged hereto, of which an amount of $9,884,435 was credited to National Research Council Vote 5, $77,574 to National Research Council Vote 10, and, $5,027,946 to National Research Council Vote 20, to offset expenditures.

Promotion of official languages

This account has been established to provide members of the private sector with language instruction using federal Government facilities and Public Service Commission instructors.

Advance payments from the private sector are credited to the account, and charges by the Public Service Commission for its services are charged thereto.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by a special appropriation in 1973-74. The income is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

Interest at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, is credited to the account and charged to interest on public debt.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the Canadian and British Insurance Companies Act. Debits represent the payment of the same interest to the insurance companies.

The debit balance in the account is the result of timing differences between the deposit of proceeds and payments to insurance companies.

Military purchases excess funds deposit

This account records temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Statistics Canada—Advance payments

This account records advance payments received from departments and agencies and others to finance the cost of special statistical services.

Provincial sales tax—National Library

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales tax—Public Archives

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales tax—Energy, Mines and Resources

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sales of maps, charts and photographs.

Provincial sales tax—Correctional Service

This account is credited with provincial sales tax on sales made by the Correctional Service of Canada, less the commission allowed to vendors where applicable, and is charged with payments to provinces.

Sales tax liability is recognized at the time of sale and is remitted the following month.

The debit balance in the account indicates an over-remittance of sales tax to be recovered in a subsequent period.

Provincial sales tax—Royal Canadian Mounted Police

This account is credited with provincial sales tax on sales made by the Royal Canadian Mounted Police, and is charged with payments to provinces.

The debit balance results from prepayments and/or overpayments of sales tax to the provinces of Quebec and Ontario. These amounts were recovered in 1986-87.

Federal sales tax—Correctional Service

This account is credited with federal sales tax on sales made by the Correctional Service of Canada, and is charged with remittances to National Revenue, Customs and Excise.

Sales tax liability is recognized at the time of sale and is remitted the following month.

The debit balance in the account indicates an over-remittance of sales tax to be recovered in a subsequent period.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and the Canada Pension Plan Investment Fund

AUDITOR'S REPORT

TO THE MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the balance and changes of the Account and the Fund for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the statements applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 29, 1986

STATEMENT OF THE CANADA PENSION PLAN ACCOUNT FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Amounts credited		
Contributions - Employees, employers and self-employed	4,495,146	3,879,487
Interest (Note 3)	3,161,581	2,888,316
	7,656,727	6,767,803
Amounts charged		
Benefits		
Retirement pensions	3,206,065	2,762,103
Survivors' pensions	763,482	677,940
Disability pensions	629,543	526,983
Orphans' benefits	114,308	109,921
Death benefits	104,430	85,724
Disabled contributors' child benefits	69,306	60,640
	4,887,134	4,223,311
Expenses (Note 4)		
Collection of contributions	51,694	45,012
Administration	40,520	37,930
Cheque issue and computer services	15,468	12,542
Accommodation	2,186	2,753
Assignment of social insurance numbers and maintenance of central index	1,004	1,392
Actuarial services	371	382
	111,243	100,011
	4,998,377	4,323,322
Increase in balance	2,658,350	2,444,481
Balance at beginning of year	29,056,452	26,611,971
Balance at end of year	31,714,802	29,056,452
Represented by:		
Canada Pension Plan Investment Fund	29,941,802	27,554,433
Operating balance on deposit with the Receiver General for Canada	1,773,000	1,502,019
	31,714,802	29,056,452

Approved on behalf of the Department of National Health and Welfare:

R. J. ALLEN
For the Assistant Deputy Minister
Income Security Programs

J. D. NICHOLSON
For the Deputy Minister

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	Balance at beginning of year	Amounts charged—Purchases	Amounts credited—Redemptions	Balance at end of year
Investment in securities (Note 5)				
Provinces				
Newfoundland	570,178	50,570	655	620,093
Prince Edward Island	119,664	8,975	108	128,531
Nova Scotia	1,078,291	91,752		1,170,043
New Brunswick	819,142	46,125	972	864,295
Quebec	109,874	5,792		115,666
Ontario	14,633,710	1,213,502	20,110	15,827,102
Manitoba	1,558,714	125,961	2,077	1,682,598
Saskatchewan	1,240,101	112,507	1,432	1,351,176
Alberta	3,053,174	332,280		3,385,454
British Columbia	4,166,248	185,406		4,351,654
	27,349,096	2,172,870	25,354	29,496,612
Canada	205,337	239,955	102	445,190
	27,554,433	2,412,825	25,456	29,941,802

Approved on behalf of the Department of National Health and Welfare:

R. J. ALLEN
For the Assistant Deputy Minister
Income Security Programs

J. D. NICHOLSON
For the Deputy Minister

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1986

1. Plan description and authority

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the Plan are financed by the contributions made by employees, employers and self-employed persons and the interest earned from the investment of funds.

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 110.(1) of the Canada Pension Plan, a 1965 Act of Parliament, to record the contributions, interest, benefits and expenses of the Plan.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 111.(1) of the Plan to record the investment in securities of the provinces and Canada.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 110.(2) and 110.(3) of the Plan, respectively. Contributions, interest and benefits are recorded on a cash basis. Contributions are received from Revenue Canada—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses are recorded on an accrual basis. The balance in the Account represents the accumulated excess of contributions and interest over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 111.(2) of the Plan. All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance.

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Concluded*

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1986—*Concluded*

3. Interest

	1986	1985
	(in thousands of dollars)	
Interest on investment in securities held by the Fund. The weighted average rate of interest on securities purchased during the year was 11.49% (1985—13.00%)		
Provinces		
Newfoundland	63,035	57,236
Prince Edward Island	13,251	12,095
Nova Scotia	119,245	108,232
New Brunswick	88,785	81,421
Quebec	11,068	10,415
Ontario	1,584,776	1,445,581
Manitoba	168,671	154,092
Saskatchewan	135,886	123,036
Alberta	344,391	308,251
British Columbia	453,625	416,016
	2,982,733	2,716,375
Canada	26,580	20,439
	3,009,313	2,736,814
Interest on operating balance on deposit with the Receiver General for Canada, at a weighted average rate of 9.55% (1985—11.02%)	152,268	151,502
	3,161,581	2,888,316

4. Expenses

Expenses of the Account represent the costs of administration charged by six federal government departments: Revenue Canada—Taxation (collection of contributions); Health and Welfare (administration); Supply and Services (cheque issue and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index); and Insurance (actuarial services).

5. Investment in securities

Operating balances on deposit with the Receiver General in excess of estimated cash requirements for the following three-month period are available for purchases of securities of the provinces and Canada. The monies available for securities purchases are allocated to the provinces based on the proportion of contributions credited to the Account during the preceding 10 years in respect of employment in a given province to the total contributions in those years. The portion attributed to employment in the Yukon Territory, the Northwest Territories and certain other employees outside Canada are invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

6. Financing of the Plan

When the Plan was introduced, the combined employer-employee contribution rate was set at 3.6% of the contributory earnings with the understanding that this would be sufficient to meet the cost of benefits and administration for a certain period of time but not indefinitely. In the initial years, a fund would be built up from which resources would be used to purchase securities of the provinces and, to a much lesser extent, securities of Canada as described in Note 5. However, since inception of the Plan, it has been recognized that the 3.6% contribution rate would need to be raised.

The Plan is not designed to be fully funded, but if it were, the Chief Actuary of the Department of Insurance estimates that an additional $231 billion would need to be invested at December 31, 1985 to pay future benefits of all contributors and pensioners in the Plan at that time. The estimate is based on ultimate economic assumptions and all other assumptions used in the actuarial report tabled in the House of Commons on June 5, 1984.

Under existing legislation, any proposed enactment to alter the general level of benefits or the rate of contributions requires agreement by at least two-thirds of the 10 provinces having an aggregate of not less than two-thirds of the population.

Bill C-116, which received Royal Assent on June 27, 1986 with an expected proclamation date of January 1, 1987, establishes a long-term financing philosophy for the Plan and sets out provisions for the timing, rate of increase of the contribution rates and amendments thereto which will be made by regulation.

The Bill contains a 25 year schedule of contribution rates providing for an increase from the 1986 rate of 3.6% progressively by 0.2 percentage points each year until 1991 and by 0.15 percentage points thereafter until 2011 when it will reach 7.6%. However, it stipulates that every five years the Minister of Finance and ministers of the Crown from the included provinces shall review the contribution rates set out in the schedule and make recommendations as to whether those rates should be changed and as to whether the schedule should be amended to include contribution rates for an additional five years. If, for any reason, the schedule is not amended for the additional five years the Minister of Finance shall, by regulation, amend the schedule to include the contribution rates set out in the most recent report prepared by the Chief Actuary. By the year 2011, it is expected that the Plan's Account will be equivalent to approximately two year's expenditure of the Plan.

It is expected that the Chief Actuary's Report No 10 containing his examination of the financial impact of the proposed legislative changes will be tabled in Parliament in October of this year.

Government Annuities Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Government Annuities Account as at March 31, 1986 and the statements of operations and actuarial reserves and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of the above mentioned examination of the financial statements of the Government Annuities Account for the year ended March 31, 1986, to determine whether they were in accordance with section 15 of the Government Annuities Act and Regulations and section 15 of the Government Annuities Improvement Act. My examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. In my opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 17, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985	LIABILITIES	1986	1985
Deposit with Receiver General for Canada	987,230	1,020,498	Account payable		18
Accrued interest due from Canada	72,555	74,988	Actuarial surplus due to Canada	3,126	6,015
Accounts receivable	196	176	Actuarial reserves (Note 3)	1,056,855	1,089,629
	1,059,981	1,095,662		1,059,981	1,095,662

Approved by the Canada Employment and Immigration Commission:

GAETAN LUSSIER
Chairman

PAUL GAUVIN
Executive Director
Finance and Administration

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL RESERVES
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Payments and other charges		
Annuity payments	99,887	99,205
Premium refunds	2,914	3,404
Unclaimed annuities	313	215
	103,114	102,824
Income		
Interest from Canada	72,555	74,988
Premiums	840	770
Other	71	81
	73,466	75,839
Excess of payments and other charges over income for the year	29,648	26,985
Actuarial reserves, balance at beginning of the year	1,089,629	1,122,629
	1,059,981	1,095,644
Actuarial surplus—Excess of recorded actuarial reserves over calculated actuarial reserves at end of the year	3,126	6,015
Actuarial reserves, balance at end of the year (Note 3)	1,056,855	1,089,629
Represented by:		
Accumulated premiums and accrued interest for unmatured annuities	348,295	384,941
Present value of matured annuities	708,560	704,688
Total actuarial reserves (Note 3)	1,056,855	1,089,629

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Funds were used for:		
Operations		
Excess of payments and other charges over income for the year	29,648	26,985
Decrease in accrued interest and others	(2,395)	(1,798)
	27,253	25,187
Actuarial surplus remitted to Consolidated Revenue Fund	6,015	1,139
Total funds used	33,268	26,326
Deposit with Receiver General for Canada, balance at beginning of the year	1,020,498	1,046,824
Deposit with Receiver General for Canada, balance at end of the year	987,230	1,020,498

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and purpose

The Government Annuities Account was established in 1908 by the Government Annuities Act, R.S.C. c. G-6, (the "Act"), and modified by the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83, (the "Improvement Act").

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act increased the rate of return on Government annuity contracts to a rate of seven percent, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Actuarial reserves

Actuarial reserves comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus due to Canada

If at the end of any fiscal year the recorded amount of actuarial reserves exceeds or is less than the calculated amount of actuarial reserves, the difference results in an actuarial surplus or deficit which is remitted to or recovered from the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is calculated on actuarial reserves as prescribed by the Improvement Act.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(f) Services provided without charge

Administrative services are provided to the Account by the Canada Employment and Immigration Commission and by other Government departments without charge.

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

3. Actuarial reserves

The method utilized to calculate the actuarial reserves of $1,056,855 (1985—$1,089,629) was in accordance with subsection 15(1) of the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83 and the Regulations pertaining thereto.

The Government Annuities Regulations provide that the Mortality Tables to be used in the preparation of tables for determining the values of annuities shall be the Annuity Table for 1949 (without projection) for males and females and modified by Projection Scale C.

Mortality statistics in the last decade have shown that life expectancy has increased at a faster rate than that provided by Projection Scale C. Should this trend continue at the same rate in the future, the 1949 Mortality table adjusted by Projection Scale C may need to be modified and could result in a potential additional liability that would impact future actuarial reserves. During 1985-86, the Canada Employment and Immigration Commission completed a study on mortality in the last five years and the results have demonstrated that the life expectancy appears to stabilize itself to the level provided in Projection Scale C. The Commission will in effect continue such studies on an annual basis.

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have examined the statement of receipts and disbursements and fund balance of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the receipts and disbursements of the Fund and its balance for the year ended March 31, 1986 in accordance with the basis of accounting set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 1, 1986

STATEMENT OF RECEIPTS AND DISBURSEMENTS AND FUND BALANCE FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Receipts		
Interest	1,500,909	1,381,597
Contributions	27,130	30,052
	1,528,039	1,411,649
Disbursements		
Pensions	444,390	424,735
Contributions withdrawn	39,941	16,826
	484,331	441,561
Excess of receipts over disbursements	1,043,708	970,088
Fund balance at beginning of the year	13,764,359	12,794,271
Fund balance at end of the year, represented by cash on deposit with Receiver General for Canada	14,808,067	13,764,359

Approved:

PIERRE LEMIEUX
Departmental Services Officer

R. H. SIMMONDS
Commissioner

NOTES TO FINANCIAL STATEMENT MARCH 31, 1986

1. Authority and operations

   The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 by the Royal Canadian Mounted Police Pension Continuation Act. The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pensions. All transactions of the Fund are made through the Consolidated Revenue Fund.

   Section 56 of the Act directs the Minister of Finance to have an actuarial valuation of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

2. Basis of accounting

   All transactions of the Fund are accounted for on a cash basis.

3. Supplementary information

   The most recent actuarial valuation was made as at March 31, 1984. The valuation disclosed an actuarial surplus of $2,576,000 of which $1,176,000 was allocated to increased pensions, retroactive to January 1, 1984 and $532,000, retroactive to January 1, 1985.

SECTION 10

1985-86
PUBLIC ACCOUNTS

Other Liabilities

CONTENTS

	Page
Interest and matured debt	10.2
Accounts payable	10.3
Outstanding cheques and warrants	10.3
Allowance for employee vacation and termination benefits	10.3
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government	10.3
Miscellaneous	10.4

OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "account without current transactions" has been included in one table, to show the net result of transactions in accounts which were closed out in the previous year.

Table 10.1 presents the year-end balances for other liabilities.

TABLE 10.1

OTHER LIABILITIES

	April 1/1985	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$
Interest and matured debt, Table 10.2	10,805,851,400	10,575,729,742	- 230,121,658	1,167,138,527
Less: unamortized discount on Treasury bills	1,387,407,202	1,491,381,625	103,974,423	371,029,176
	9,418,444,198	*9,084,348,117*	*- 334,096,081*	*796,109,351*
Accounts payable	6,097,515,450	5,434,079,186	- 663,436,264	1,350,523,682
Outstanding cheques and warrants, Table 10.3	3,422,522,153	2,934,059,674	- 488,462,479	376,178,418
Allowance for employee vacation and termination benefits	2,050,000,000	2,050,000,000		150,000,000
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government—				
Borrowings of agent Crown corporations	12,864,133,000	14,622,804,000	1,758,671,000	2,100,949,000
Less: borrowings expected to be repaid by these Crown corporations	12,810,306,000	14,622,804,000	1,812,498,000	2,135,048,000
	53,827,000		*- 53,827,000*	*- 34,099,000*
Miscellaneous, Table 10.4	185,079,149	190,453,900	5,374,751	50,999,961
Total	21,227,387,950	19,692,940,877	- 1,534,447,073	2,689,712,412

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, provision for compound and bonus interest on Canada savings bonds, and matured debt.

Table 10.2 presents a summary of the balances and transactions in this account.

TABLE 10.2

INTEREST AND MATURED DEBT

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Interest due	5,376,757,016	33,333,315,773	33,429,871,412	5,280,201,377	- 96,555,639	630,155,685
Interest accrued	4,732,048,516	24,855,067,137	24,723,961,867	4,863,153,786	131,105,270	909,945,385
Provision for compound and bonus interest on Canada savings bonds—						
Compound interest	58,450,000	288,790,000	347,240,000		- 58,450,000	- 58,030,000
Bonus interest	263,510,000	55,930,000	319,440,000		- 263,510,000	- 383,381,000
	321,960,000	*344,720,000*	*666,680,000*		*- 321,960,000*	*- 441,411,000*
Matured debt	375,085,868	308,230,871,222	308,173,582,511	432,374,579	57,288,711	68,448,457
Total	10,805,851,400	366,763,974,132	366,994,095,790	10,575,729,742	- 230,121,658	1,167,138,527

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Provision for compound and bonus interest on Canada savings bonds

This account recorded the estimated future obligations for additional interest payments, to holders of certain Canada savings bonds.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government of Canada, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized Discount on Treasury Bills

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Accounts Payable

This account represents amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceilings, and items to be paid from certain statutory authorities.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 10.3 presents a summary of the balances in this account.

TABLE 10.3

OUTSTANDING CHEQUES AND WARRANTS

			Net increase or decrease (-)	
	April 1/1985	March 31/1986	1986	1985
	$	$	$	$
Outstanding cheques	3,168,000,593	2,705,194,270	- 462,806,323	365,386,314
Imprest account cheques	596,547	633,826	37,279	100,535
Unemployment Insurance warrants	253,925,013	228,231,578	- 25,693,435	10,691,569
Total	3,422,522,153	2,934,059,674	- 488,462,479	376,178,418

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenue. During the year, an amount of $4,712,312 was transferred to revenue.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. During the year, an amount of $35,451 was transferred to revenue.

Unemployment Insurance warrants

This account records outstanding Unemployment Insurance benefit warrants.

Allowance for Employee Vacation and Termination Benefits

This account represents allowances for amounts owing for earned and unpaid annual vacation leave ($450 million) and for employee benefits payable upon termination of employment ($1,600 million).

Allowance for Borrowings of Agent Crown Corporations Expected to be Repaid by the Government

In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent Crown corporations expected to be repaid by the Government (see Table 8.4 in Section 8 of this volume).

Other Liabilities—Miscellaneous

Table 10.4 presents a summary of the balances and transactions for other miscellaneous liabilities.

TABLE 10.4

OTHER LIABILITIES—MISCELLANEOUS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Eldorado Mining and Refining Limited—						
Unpresented capital stock	23,695			23,695		
Miscellaneous departmental paylist deductions	13,200,996	12,748,631	13,200,996	12,748,631	- 452,365	- 7,868,286
Contractors' and other holdbacks—						
Agriculture	1,821,287	495,220	5,906	2,310,601	489,314	- 265,980
Communications	1,933,205	2,028,212	2,623,798	1,337,619	- 595,586	1,324,886
National Library	33,852	40,722	74,574		- 33,852	17,854
Consumer and Corporate Affairs	4,167	6,369	4,515	6,021	1,854	686
Employment and Immigration	29,369	105,460	95,340	39,489	10,120	20,137
Energy, Mines and Resources	8,555,599	15,225,941	9,646,621	14,134,919	5,579,320	3,215,120
Atomic Energy Control Board	54,979	412,562	399,668	67,673	12,694	- 12,533
Environment	2,835,923	134,311	26,270	2,943,964	108,041	36,886
External Affairs	1,378,630	1,508,262	191,046	2,695,846	1,317,216	600,631
Canadian International Development Agency	15,506,583	15,456,273	18,529,237	12,433,619	- 3,072,964	1,761,727
Fisheries and Oceans	2,382,280	3,154,748	3,043,947	2,493,081	110,801	1,413,211
Indian Affairs and Northern Development	788,362	925,523	1,045,449	668,436	- 119,926	- 1,493,350
Justice	2,695	12,188	10,809	4,074	1,379	2,695
National Defence	67,557,827	158,344,758	168,862,911	57,039,674	- 10,518,153	40,421,599
National Health and Welfare	386,776		153,459	233,317	- 153,459	57,046
National Revenue—						
Customs and Excise	917,635	368,821	773,096	513,360	- 404,275	745,874
Public Works	22,499,039	36,814,594	27,404,492	31,909,141	9,410,102	3,914,020
Regional Industrial Expansion	321,865	90,385	126,046	286,204	- 35,661	17,451
Science and Technology—						
National Research Council	3,376,842	4,237,126	3,665,507	3,948,461	571,619	812,534
Solicitor General—						
Administration program	203,461	243,697	282,731	164,427	- 39,034	- 179,857
Correctional Service	1,108,465	823,784	1,488,709	443,540	- 664,925	238,126
Royal Canadian Mounted Police	1,550,926	425,266		1,976,192	425,266	923,130
Supply and Services—						
Supply program	2,758,199	3,500	487,669	2,274,030	- 484,169	511,653
Services program	4,493		4,493		- 4,493	4,493
Transport	20,734,311	23,871,465	22,094,961	22,510,815	1,776,504	2,173,117
Canadian Transport Commission	14,841	47,298	32,587	29,552	14,711	- 1,508
Account without current transactions						- 25,000
	156,761,611	*264,776,485*	*261,074,041*	*160,464,055*	*3,702,444*	*56,234,648*
Suspense accounts	15,092,847	2,124,672		17,217,519	2,124,672	2,633,599
Total	185,079,149	279,649,788	274,275,037	190,453,900	5,374,751	50,999,961

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government of Canada for the value of the paid-up capital stock of the former company, which has not been redeemed at the close of the year, is recorded herein.

Miscellaneous departmental paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Contractors' and other holdbacks

This account records the amounts withheld to ensure that contracts are carried out as stipulated. Holdbacks are charged to appropriations of departments or agencies concerned, and are credited to this account under Section 35 of the Financial Administration Act. They are paid out in accordance with contracts under regulations of the Treasury Board.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

SECTION 11

1985-86
PUBLIC ACCOUNTS

Foreign Exchange Accounts

CONTENTS

	Page
International reserves held in the Exchange Fund Account	11.2
International Monetary Fund— Subscriptions	11.3
International Monetary Fund— Notes payable	11.3
Special Drawing Rights allocations	11.3
Supplementary statement— Exchange Fund Account	11.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure of the Department of Finance.

Table 11.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $13,785 million as at March 31, 1986 ($9,057 million as at March 31, 1985); details relating to these obligations are presented in Section 12 of this volume.

TABLE 11.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1985	Receipts and other credits	Payments and other charges	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
International reserves held in the Exchange Fund Account	4,211,004,743	27,395,650,952	26,642,964,932	3,458,318,723	– 752,686,020	587,850,644
International Monetary Fund—Subscriptions	3,985,260,870	2,522,660	687,399,930	4,670,138,140	684,877,270	– 9,940,580
	8,196,265,613	*27,398,173,612*	*27,330,364,862*	*8,128,456,863*	*– 67,808,750*	*577,910,064*
Less: International Monetary Fund—Notes payable	3,275,783,885	682,394,653	45,783,885	3,912,394,653	636,610,768	32,017,854
Special Drawing Rights allocations	1,055,992,500	182,143,452		1,238,135,952	182,143,452	– 2,634,001
	4,331,776,385	*864,538,105*	*45,783,885*	*5,150,530,605*	*818,754,220*	*29,383,853*
Total foreign exchange accounts	3,864,489,228	28,262,711,717	27,376,148,747	2,977,926,258	– 886,562,970	548,526,211

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government of Canada to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the Currency Act. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. These financial statements as at December 31, 1985, together with the Auditor General's report thereon, are found at the end of this section.

Commencing with the 1985-86 fiscal year, foreign exchange reserves, rather than the outstanding advances to acquire such reserves, are reported on the Statement of Assets and Liabilities. Accordingly, all investment income or losses and valuation gains or losses are recognized in the accounts of Canada as either revenue or expenditure of the current year rather than being taken into revenue or expenditure in three equal portions over the current and two succeeding years.

Table 11.2 shows foreign exchange reserves held by and advances to the Exchange Fund Account as at March 31, 1986. Gold held by the Account is valued at 35 SDRs per fine ounce ($55.61 Cdn as at March 31, 1986 and $47.31 Cdn as at March 31, 1985).

In 1985-86, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $25,587 million, and a valuation adjustment of $1,056 million. Receipts and other credits consisted of repayments of advances of $26,839 million, and an adjustment of $556 million due to recognition of international reserves held in the Exchange Fund Account.

TABLE 11.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT
(in millions of dollars)

	March 31/ 1986	March 31/ 1985
US cash on deposit	22	110
US dollar short-term deposits	419	1,023
US dollar investments	1,380	1,852
Special Drawing Rights	259	48
International Monetary Fund notes	261	224
Gold	1,118	953
Canadian cash on deposit	[1]	1
Total	3,459	4,211
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1986, US $7,060 million; 1985, US $4,300 million)[2]	9,854	5,864
Deutsche marks (1986, DM 200 million; 1985, DM 200 million)	119	89
Swiss francs (1986, SF 1,664 million; 1985, SF 1,676 million)	1,188	885
Japanese yen (1986, Y 258,450 million; 1985, Y 186,150 million)	2,032	1,014
Special Drawing Rights (1986, SDR 383.3 million; 1985, SDR 383.3 million)	609	518
	13,802	8,370
Less: Canadian dollar deposit with the Receiver General for Canada	9,821	4,193
Total advances from the Consolidated Revenue Fund	3,981	4,177
Less: losses or income (–) and valuation losses or gains (–) recognized as expenditure or revenue		
Deferred valuation losses or gains (–) at previous December 31	403	– 90
Total net losses from January 1 to March 31	119	56
	522	– 34
Total	3,459	4,211

[1] Less than $500,000.
[2] Excludes 1962 issue (1986, $64,765,120; 1985, $65,452,800) and 1968 issue (1986, $139,580,000; 1985, $136,360,000), the proceeds of which were advanced to the Exchange Fund Account in Canadian dollars.

International Monetary Fund—Subscriptions

This account records the value of Canada's quota (i.e. subscription assigned) in the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions and loans to the IMF, under special facilities, exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand, for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars. In 1985-86, receipts and other credits consisted of a valuation adjustment of $2 million, while payments and other charges consisted of a maintenance of value adjustment of $578 million and a valuation adjustment of $109 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government of Canada to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1985-86, notes payable to the IMF increased by $637 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1985-86, payments and other charges consisted of a valuation adjustment of $182 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

AUDITOR'S REPORT

THE HONOURABLE MICHAEL WILSON, P.C., M.P.
MINISTER OF FINANCE

I have made an examination with respect to reporting on the Exchange Fund Account's compliance with the accounting and financial reporting requirements of subsections 16.(1) and 16.(2) of the Currency Act, R.S., c. C-39, as amended, for the year ended December 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the Exchange Fund Account for the year ended December 31, 1985 was in compliance with the accounting and financial reporting requirements of subsections 16.(1) and 16.(2) of the Currency Act, R.S., c. C-39, as amended, applied on a basis consistent with that of the preceding year.

Pursuant to paragraph 16.(1) (c) of the Currency Act (the Act), you have determined that gold shall be recorded at 35 Special Drawing Rights per fine ounce, as outlined in Note 6 to the financial statements. The Act does not prescribe the method of translation to be used to express gold in Canadian dollars in the financial statements. In the absence of specific direction in the Act, and in keeping with the method of translation prescribed in the Act for certain other assets denominated in foreign currencies, the value of gold has been translated at the current rate of exchange. This valuation method, which does not represent either the historical cost or the current market value of the gold holdings, is subject to fluctuations corresponding to changes in the exchange rate between Special Drawing Rights and the Canadian dollar. As a result, the net valuation losses of $635.5 million for the year ended December 31, 1985 included an unrealized valuation gain on gold holdings of $169 million attributable to the change in the value of Special Drawing Rights from the previous year end. For the year ended December 31, 1984, the net valuation gains included an unrealized loss on gold holdings of $5 million.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
April 17, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985
(in millions of dollars)

ASSETS	1985		1984	
	US	Cdn	US	Cdn
Denominated in US dollars				
Cash and short-term deposits	645.4	902.5	236.6	312.7
Securities (Note 3)	692.1	967.8	943.9	1,247.6
	1,337.5	1,870.3	1,180.5	1,560.3
Denominated in other foreign currencies				
Cash and short-term deposits	21.7	30.3	28.5	37.6
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 4)	219.7	307.2	73.1	96.6
International Monetary Fund notes (Note 5)	185.6	259.5	171.0	226.1
Gold (Note 6)	773.1	1,081.0	690.9	913.1
	1,178.4	1,647.7	935.0	1,235.8
Official international reserve assets (Note 7)	2,537.6	3,548.3	2,144.0	2,833.7
Denominated in Canadian dollars				
Cash		0.6		0.3
Provision for valuation gains (losses) on uncompleted contracts (Note 8)		2.6		(17.9)
Deferred net valuation losses (gains)		403.3		(90.3)
		3,954.8		2,725.8

LIABILITIES	1985	1984
	Cdn	Cdn
Due to the Consolidated Revenue Fund		
Advances (Note 9)	3,903.4	2,311.8
Net income for the year	51.4	414.0
	3,954.8	2,725.8

Approved:

G.K. BOUEY
Governor
Bank of Canada

W.E. ALEXANDER
Chief, International Department
Bank of Canada

STANLEY H. HARTT
Deputy Minister
Department of Finance

Exchange Fund Account—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1985
(in millions of Canadian dollars)

	1985	1984
Investment income		
Cash and short-term deposits	42.0	68.6
US dollar securities	118.2	149.7
Special Drawing Rights	8.8	6.5
International Monetary Fund notes	22.9	27.0
Gold loans	1.4	0.1
	193.3	251.9
Net valuation losses and gains		
(Losses) gains during the year (Note 10)	(635.5)	61.0
Gains deferred from previous years	90.3	191.4
Losses (gains) deferred to subsequent years	403.3	(90.3)
	(141.9)	162.1
Net income for the year, due to the Consolidated Revenue Fund	51.4	414.0

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Authority and objective

The Account is governed by Part II of the Currency Act, R.S., c.C-39, as amended (the Act). The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The Account is funded by advances from the Consolidated Revenue Fund (CRF) which are limited to Cdn $10 billion by Order in Council dated March 1, 1979 and are not subject to interest. The net income for the year due to the CRF is payable within three months after the end of the year.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar and the Minister acquires for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Accounting policies

Valuation of assets

US dollar securities, Special Drawing Rights (SDRs) and International Monetary Fund (IMF) notes are adjusted for amortized premiums and discounts where applicable, and include accrued interest. Gold includes gold loans and accrued interest on gold loans. Under the Currency Act, the Minister of Finance determines the gold valuation policy of the Account (Note 6). Cash and short-term deposits include accrued interest where applicable.

Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates in the Canadian foreign exchange market. Assets and liabilities denominated in SDRs are first translated into US dollars at the year-end US dollar value of the SDR, as calculated by the IMF, and then into Canadian dollars. Investment income in foreign currencies is translated into Canadian dollars at the foreign exchange rates prevailing on the date the income is recorded. The assets and liabilities denominated in foreign currencies and SDRs have been translated into Canadian dollars at the following year-end exchange rates:

	1985	1984
US dollar	1.3983	1.3217
Japanese yen	0.006993	0.005248
Swiss franc	0.6803	0.5078
Special Drawing Right	1.53592	1.29554
Deutsche mark	0.5730	0.4187

Investment income

Investment income is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of securities.

Valuation gains and losses

Valuation gains and losses include the increases and decreases in the value of assets and liabilities arising from the translation of foreign currencies and SDRs during the year and at year end. Valuation gains and losses also include gains or losses on transactions in foreign currencies, SDRs and gold, and on the liquidation of liabilities. In accordance with the provisions of the Act, valuation gains and losses for the year are taken into income in three equal portions over the current and two succeeding years.

Operating expenses

The Bank of Canada provides, without charge, the administrative, custodial and fiscal agency services to carry out the objectives of the Account.

3. Securities denominated in US dollars

	1985	1984
	(in millions of US dollars)	
US Government treasury bills	581.7	843.9
International Bank for Reconstruction and Development bonds	106.0	95.0
Accrued interest	4.4	5.0
	692.1	943.9

Estimated market value at year end:
1985—US $693 million (Cdn $969 million)
1984—US $944 million (Cdn $1,248 million)

4. Special Drawing Rights

	1985	1984
	(in millions of SDRs)	
Held at end of the year	198.4	73.7
Accrued interest	1.6	0.9
	200.0	74.6
	(in millions of US dollars)	
Held at end of the year	217.9	72.2
Accrued interest	1.8	0.9
	219.7	73.1

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985—*Concluded*

5. International Monetary Fund notes

	1985	1984
	(in millions of SDRs)	
Supplementary Financing Facility notes	160.9	164.2
Accrued interest	8.0	10.3
	168.9	174.5
	(in millions of US dollars)	
Notes	176.8	160.9
Accrued interest	8.8	10.1
	185.6	171.0

These notes represent Canada's participation in the Supplementary Financing Facility established to assist members of the IMF with balance of payments needs. The notes were acquired in 1980, 1983 and 1984 and have original terms to maturity of five years. They are redeemable on demand if Canada represents that it has a balance of payments need and are transferable to other members.

6. Gold

	1985	1984
	(in thousands of fine ounces)	
Held at beginning of the year	20,137	20,170
Sales	31	33
Held at end of the year	20,106	20,137
	(in millions of US dollars)	
Gold and gold loans	773.0	690.9
Accrued interest on gold loans	0.1	
	773.1	690.9

Gold is recorded at 35 SDRs (US $38.44; 1984—US $34.31) per fine ounce. During the year, the market price of gold, as recorded at the London fixings, ranged from a low of US $284.25 (1984—US $303.25) per fine ounce to a high of US $340.90 (1984—US $406.85) and closed at US $327.00 (1984—US $309.00).

The Minister of Finance has authorized loans and/or sales, at market related prices, of part of the gold held by the Account, to the Royal Canadian Mint and others. At year end, the Account's gold holdings included gold loans of 1,174 thousand (1984—88 thousand) fine ounces.

7. Official international reserve assets

The Account is the principal repository of Canada's official international reserves. The remainder of Canada's international reserves are held by the Bank of Canada and the CRF and are not reflected in the statements of the Account.

8. Provision for valuation gains (losses) on uncompleted contracts

At year end, the Account had uncompleted foreign exchange transactions and swaps.

As the exchange rates on these uncompleted contracts differ from the year-end rates at which the Account's assets and liabilities are valued, additional valuation gains or losses will occur upon settlement. The provision for valuation gains (losses) on uncompleted contracts arises from the revaluation of such contracts using the year-end rates of exchange and represents the portion of future net gains or losses attributed to the current year.

Under the swap arrangements with the Bank of Canada, the Account sells US dollars to the Bank and agrees to repurchase these amounts at the same exchange rates at which they were sold. These contracts are undertaken to assist in the Bank's management of chartered banks' cash reserves. There were no outstanding swaps with the Bank of Canada at year end (1984—US $370 million; Cdn $488 million).

9. Due to the Consolidated Revenue Fund—Advances

	1985		1984	
	(in millions)			
	Amount	Cdn $	Amount	Cdn $
Foreign currencies and SDRs				
US dollars	4,950	6,921.6	2,400	3,172.1
Japanese yen	262,300	1,834.3	190,000	997.3
Swiss francs	1,676	1,140.2	2,186	1,110.1
SDRs	383	588.7	383	496.6
Deutsche marks	200	114.6	200	83.7
		10,599.4		5,859.8
Less Canadian dollar deposit with the Receiver General for Canada		6,696.0		3,548.0
		3,903.4		2,311.8

The proceeds of Canada's borrowings in foreign currency and the IMF allocations of SDRs have been advanced in foreign currency and SDRs from the CRF to the Account. The borrowings include foreign bond and note issues and bank loans, as well as borrowings under Standby Credit Arrangements with Canadian and foreign banks. Redemptions of such borrowings are made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies is charged directly to the CRF.

10. Net valuation losses (gains) during the year

	1985			1984
	Assets	Liabilities	Total	Total
	(in millions of Canadian dollars)			
Japanese yen	(7.6)	330.8	323.2	(22.7)
Swiss francs	10.9	279.2	290.1	(92.2)
Gold	(169.3)		(169.3)	5.1
U S dollars	(84.0)	226.2	142.2	68.4
Deutsche marks	0.3	30.9	31.2	(4.2)
Special Drawing Rights	(61.9)	92.1	30.2	(1.5)
	(311.6)	959.2	647.6	(47.1)
Gain on gold sales			(12.1)	(13.9)
Net valuation losses (gains) during the year			635.5	(61.0)

SECTION 12

1985-86
PUBLIC ACCOUNTS

Unmatured Debt

CONTENTS

	Page
Marketable bonds	12.2
Canada savings bonds	12.7
Special non-marketable bonds	12.8
Treasury bills	12.8
Notes and loans	12.9
Supplementary statements—	
Interest rates	12.11
Maturity of Government debt	12.12
Statement of all borrowing transactions on behalf of Her Majesty	12.12

UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as issues and retirements. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

TABLE 12.1

UNMATURED DEBT

	April 1/1985	Issues	Retirements	March 31/1986	Net increase or decrease (-) 1986	1985
	$	$	$	$	$	$
Payable in Canadian currency—						
Marketable bonds, Table 12.2	69,256,215,000	18,676,926,000	6,866,344,000	81,066,797,000	11,810,582,000	12,445,314,000
Canada savings bonds, Table 12.3	41,959,430,456	15,116,504,735	12,831,300,191	44,244,635,000	2,285,204,544	3,755,103,356
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund, Table 12.4	205,337,000	239,955,000	102,000	445,190,000	239,853,000	16,661,000
Treasury bills, Table 12.5	52,300,000,000	159,200,000,000	149,550,000,000	61,950,000,000	9,650,000,000	10,600,000,000
Notes and loans, Table 12.6	100,000,000		100,000,000		- 100,000,000	- 50,000,000
	163,820,982,456	*193,233,385,735*	*169,347,746,191*	*187,706,622,000*	*23,885,639,544*	*26,767,078,356*
Less: Government's holdings of unmatured debt						
Marketable bonds	41,991,758	134,560,857	4,155,796	172,396,819	130,405,061	- 121,984,088
Canada savings bonds held on account of employees	198,511,300	180,000,000	198,511,300	180,000,000	- 18,511,300	48,519,000
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	205,337,000	239,955,000	102,000	445,190,000	239,853,000	16,661,000
	445,840,058	*554,515,857*	*202,769,096*	*797,586,819*	*351,746,761*	*- 56,804,088*
	163,375,142,398	192,678,869,878	169,144,977,095	186,909,035,181	23,533,892,783	26,823,882,444
Payable in foreign currencies—						
Marketable bonds, Table 12.2	2,116,816,800	4,128,825,280	355,753,760	5,889,888,320	3,773,071,520	- 65,892,760
Notes and loans, Table 12.6	6,959,502,750	7,620,271,550	6,658,904,500	7,920,869,800	961,367,050	3,036,892,750
	9,076,319,550	*11,749,096,830*	*7,014,658,260*	*13,810,758,120*	*4,734,438,570*	*2,970,999,990*
Less: Government's holdings of unmatured debt						
Marketable bonds	19,972,000	24,603,000	19,040,400	25,534,600	5,562,600	68,600
	9,056,347,550	11,724,493,830	6,995,617,860	13,785,223,520	4,728,875,970	2,970,931,390
Total unmatured debt	172,431,489,948	204,403,363,708	176,140,594,955	200,694,258,701	28,262,768,753	29,794,813,834

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 12.10.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—bought and sold on the open market;

—payable in Canadian or foreign currency;

—subject to call or redemption before maturity;

—fixed dates of maturity;

—interest payable either in coupon or registered form; and,

—face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 12.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1986.

TABLE 12.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1985	Issues[1]	Retirements[1]	March 31/1986	Net increase or decrease (–) 1986	1985
				$	$	$	$	$	$
Payable in Canadian currency—									
Matured 1985-86									
1985—May 1	13	May 1/80-Dec 1/80							
		Dec 22/80	J40	15,653,000		15,653,000		– 15,653,000	– 1,783,170,000
June 6	9¼	June 6/83	H4	300,000,000		300,000,000		– 300,000,000	
July 1	11¼	June 1/80	J44	450,000,000		450,000,000		– 450,000,000	
July 1	15½	July 1/82	J83	350,000,000		350,000,000		– 350,000,000	
Sept 1	14½	Sept 1/82	J86	200,000,000		200,000,000		– 200,000,000	
Sept 6	10½	Sept 6/83	H7	300,000,000		300,000,000		– 300,000,000	
Oct 1	9½	Oct 1/80	F96	1,345,000		1,345,000		– 1,345,000	
Oct 1	10¾	Aug 1/80-Nov 22/82							
		Dec 15/82	J46	850,000,000		850,000,000		– 850,000,000	
Oct 1	12¾	Oct 15/82	J89	150,000,000		150,000,000		– 150,000,000	
Dec 6	9¾	Dec 6/83	H13	350,000,000		350,000,000		– 350,000,000	
Dec 15	8	Dec 15/75-Oct 1/78	F57	116,479,000		116,479,000		– 116,479,000	
Dec 15	9¾	Feb 1/83-May 15/83	J97	275,000,000		275,000,000		– 275,000,000	
1986—Feb 1	12½	Feb 1/81	J55	724,583,000		724,583,000		– 724,583,000	– 417,000
Mar 6	10½	Mar 6/84	H16	350,000,000		350,000,000		– 350,000,000	
Mar 15	10	Feb 22/83-Mar 15/83							
		Apr 27/83-Oct 15/83							
		Nov 8/83	H1	625,000,000		625,000,000		– 625,000,000	
				5,058,060,000		*5,058,060,000*		*– 5,058,060,000*	*– 1,783,587,000*
Maturing 1986-87									
1986—May 1	14½	May 1/81	J61[2]	498,945,000		489,462,000	9,483,000	– 489,462,000	– 644,000
June 1	15¼	June 1/81-July 31/81	J64[2]	816,308,000		811,112,000	5,196,000	– 811,112,000	– 622,000
June 6	13	June 6/84	H28	375,000,000			375,000,000		375,000,000
July 1	14¾	July 1/81	J68[2]	438,765,000		412,272,000	26,493,000	– 412,272,000	– 1,520,000
Sept 5	12¼	Sept 5/84	H37	400,000,000			400,000,000		400,000,000
Oct 1	8	Oct 1/69-Feb 15/70							
		Apr 1/77	F47	410,380,000			410,380,000		
Oct 1	18	Oct 15/81	J72[2]	300,199,000		32,473,000	267,726,000	– 32,473,000	– 17,465,000
Dec 5	10¾	Dec 5/84	H46	450,000,000			450,000,000		450,000,000
Dec 15	10	Dec 15/83-Feb 1/84	H14	200,000,000			200,000,000		
1987—Feb 1	15½	Feb 1/82-Aug 1/82	J75[2]	1,144,196,000		44,648,000	1,099,548,000	– 44,648,000	– 29,373,000
Mar 5	12	Mar 26/85	H55	400,000,000			400,000,000		400,000,000
Mar 15	15	Mar 31/82-May 1/82	J78	800,000,000			800,000,000		
				6,233,793,000		*1,789,967,000*	*4,443,826,000*	*– 1,789,967,000*	*1,575,376,000*
Maturing 1987-88									
1987—May 1	12¼	May 8/84-Aug 22/84							
		Sept 12/84-Oct 1/84	H23	650,000,000			650,000,000		650,000,000
June 1	13	June 1/84-June 19/84							
		July 11/84	H27	375,000,000			375,000,000		375,000,000
June 1	14¾	June 1/82	J81	250,000,000			250,000,000		
June 6	10	June 6/85	H59		450,000,000		450,000,000	450,000,000	
July 1	8¼	July 1/77-Sept 1/77							
		Dec 15/77	J11	525,000,000			525,000,000		
July 1	15	July 1/82	J84[2]	399,964,000		208,000	399,756,000	– 208,000	– 30,000
Sept 1	13½	Aug 1/84	H31	150,000,000			150,000,000		150,000,000
Sept 1	14¼	Sept 1/82	J87[2]	649,950,000		18,109,000	631,841,000	– 18,109,000	– 30,000
Sept 6	9¾	Sept 6/85	H66		500,000,000		500,000,000	500,000,000	
Oct 15	13	Oct 15/82	J90	450,000,000			450,000,000		
Nov 15	12	Nov 1/82-Apr 1/84							
		Oct 24/84	J92	475,000,000			475,000,000		275,000,000
Dec 1	8	Dec 1/80	F79	7,000			7,000		
Dec 6	9¾	Dec 6/85	H71		500,000,000		500,000,000	500,000,000	
Dec 15	11	Dec 15/82-Aug 1/83							
		Sept 1/83-Dec 15/84	J96	900,000,000			900,000,000		125,000,000
1988—Feb 1	8¾	Feb 1/78	J15	125,000,000			125,000,000		
Feb 1	10¼	Feb 1/83-Apr 27/83	J98	500,000,000			500,000,000		
Feb 1	11¾	Nov 14/84-Mar 19/85							
		Apr 10/85	H45	250,000,000	100,000,000		350,000,000	100,000,000	250,000,000
Mar 6	9¾	Mar 6/86	H78		550,000,000		550,000,000	550,000,000	
Mar 15	10½	Feb 22/83-Mar 15/83							
		July 12/83-Feb 1/85							
		Feb 19/85	H2	875,000,000			875,000,000		250,000,000
				6,574,921,000	*2,100,000,000*	*18,317,000*	*8,656,604,000*	*2,081,683,000*	*2,074,940,000*
Maturing 1988-89									
1988—June 1	5	June 1/63	AT21	100,000,000			100,000,000		
June 1	5	Feb 1/64	CT9	50,000,000			50,000,000		
Oct 15	10¾	Oct 15/83-Nov 8/83							
		Dec 15/83-May 1/85							
		May 22/85	H11	625,000,000	200,000,000		825,000,000	200,000,000	

TABLE 12.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1985	Issues[1]	Retirements[1]	March 31/1986	Net increase or decrease (–) 1986	1985
				$	$	$	$	$	$
Nov 15	10	July 23/85-Sept 1/85							
		Oct 1/85-Oct 23/85	H64		625,000,000		625,000,000	625,000,000	
Dec 15	9¾	Nov 15/85-Feb 6/86							
		Mar 15/86	H69		475,000,000		475,000,000	475,000,000	
1989—Feb 15	6¾	Feb 15/71	F61	150,000,000			150,000,000		
Feb 15	11	Feb 21/84	H15	200,000,000			200,000,000		
Mar 15	12½	Apr 1/84-May 1/84							
		Aug 22/84-Sept 12/84	H20	575,000,000			575,000,000		575,000,000
				1,700,000,000	*1,300,000,000*		*3,000,000,000*	*1,300,000,000*	*575,000,000*
Maturing 1989-90									
1989—Apr 15	9¼	Dec 15/85	H72		150,000,000		150,000,000	150,000,000	
June 1	13¾	June 1/84-June 19/84							
		July 11/84	H24	525,000,000			525,000,000		525,000,000
July 1	13½	Aug 1/84	H32	150,000,000			150,000,000		150,000,000
Aug 1	13¾	Mar 1/81	J58	442,320,000			442,320,000		395,900,000
Oct 1	10	Aug 15/79-June 12/85							
		July 1/85	J26	200,000,000	250,000,000		450,000,000	250,000,000	
Oct 1	10½	Oct 1/79-July 1/80							
		May 15/83-June 21/83	J29	775,000,000			775,000,000		
Nov 1	10¾	Jan 7/85	H49	350,000,000			350,000,000		350,000,000
Nov 1	12¾	Oct 1/84-Oct 24/84	H40	325,000,000			325,000,000		325,000,000
Dec 15	11¼	Dec 15/79-Feb 1/80							
		June 1/80-Aug 1/80							
		Sept 27/83-Feb 1/84							
		Mar 13/84	J33	1,075,000,000			1,075,000,000		
1990—Feb 1	12	Nov 14/84-Mar 19/85	H43	400,000,000			400,000,000		400,000,000
Feb 1	13¾	Mar 31/81	J60	592,912,000			592,912,000		592,270,000
Feb 26	10	Feb 26/86	H77		500,000,000		500,000,000	500,000,000	
Mar 15	13¾	Mar 31/80	J38	839,453,000			839,453,000		822,954,000
				5,674,685,000	*900,000,000*		*6,574,685,000*	*900,000,000*	*3,561,124,000*
Maturing 1990-91									
1990—May 1	5¼	May 1/64-July 1/64							
		Sept 1/65	CT12	225,000,000			225,000,000		
May 1	5¼	Apr 1/67	F12	125,000,000			125,000,000		
May 1	13	May 1/80	J41	1,784,347,000	75,000		1,784,422,000	75,000	1,783,170,000
June 1	11¾	Apr 10/85	H56		150,000,000		150,000,000	150,000,000	
Sept 1	10¾	July 12/83-Feb 1/85							
		Feb 19/85	H5	550,000,000			550,000,000		450,000,000
Oct 1	10½	Aug 15/85-Oct 1/85							
		Oct 23/85	H65		1,100,000,000		1,100,000,000	1,100,000,000	
Oct 1	12½	Oct 1/80	J49	22,529,000	10,000		22,539,000	10,000	11,982,000
Dec 15	10¼	Nov 15/85	H70		375,000,000		375,000,000	375,000,000	
1991—Feb 1	12½	Feb 1/81	J56	417,000	718,557,000		718,974,000	718,557,000	417,000
Mar 1	9¼	Dec 15/85	H73		375,000,000		375,000,000	375,000,000	
				2,707,293,000	*2,718,642,000*		*5,425,935,000*	*2,718,642,000*	*2,245,569,000*
Maturing 1991-92									
1991—May 1	9¾	Feb 6/86-Mar 15/86	H75		625,000,000		625,000,000	625,000,000	
May 1	14½	May 1/81	J62	1,055,000	489,462,000		490,517,000	489,462,000	644,000
June 1	11	May 1/85-May 22/85	H57		425,000,000		425,000,000	425,000,000	
Oct 1	18	Oct 15/81	J73	99,801,000	32,473,000		132,274,000	32,473,000	17,465,000
Dec 15	11½	Dec 15/84	H47	225,000,000			225,000,000		225,000,000
1992 Feb 1	15½	Feb 1/82	J76	105,804,000	44,648,000		150,452,000	44,648,000	29,373,000
				431,660,000	*1,616,583,000*		*2,048,243,000*	*1,616,583,000*	*272,482,000*
Maturing 1992-93									
1992—June 1	10¼	June 12/85-July 1/85							
		July 23/85-Sept 1/85	H61		750,000,000		750,000,000	750,000,000	
June 1	15	June 1/82	J82	200,000,000			200,000,000		
July 1	15	July 1/82	J85	36,000	208,000		244,000	208,000	30,000
Sept 1	5¼	Sept 1/66-Dec 15/66							
		Feb 1/67	F6	225,000,000			225,000,000		
Sept 1	14¼	Sept 1/82	J88	50,000	18,109,000		18,159,000	18,109,000	30,000
Oct 15	13½	Oct 15/82	J91	400,000,000			400,000,000		
Nov 15	12¾	Nov 1/82	J93	500,000,000			500,000,000		
Dec 15	11¼	Nov 22/82-Dec 15/82							
		Aug 1/83-Sept 1/83	J95	2,050,000,000			2,050,000,000		
1993—Feb 1	11¼	Feb 1/83-Mar 15/83							
		Apr 27/83-July 12/83	J99	1,850,000,000			1,850,000,000		
				5,225,086,000	*768,317,000*		*5,993,403,000*	*768,317,000*	*60,000*

TABLE 12.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1985	Issues[1]	Retirements[1]	March 31/1986	Net increase or decrease (–) 1986	1985
				$	$	$	$	$	$
Maturing 1993-94									
1993 May 1	10¾	May 15/83-June 21/83	H3	1,050,000,000			1,050,000,000		
June 1	15¼	June 1/81	J65	83,692,000	811,112,000		894,804,000	811,112,000	622,000
July 1	14¾	July 1/81	J69	11,235,000	412,272,000		423,507,000	412,272,000	1,520,000
Oct 15	11¾	Sept 27/83-Oct 15/83 Feb 1/84	H8	1,025,000,000			1,025,000,000		
Dec 15	11½	Nov 8/83-Dec 15/83 Feb 21/84	H12	850,000,000			850,000,000		
1994 Mar 1	12	Mar 13/84-Apr 10/85	H17	225,000,000	475,000,000		700,000,000	475,000,000	
				3,244,927,000	*1,698,384,000*		*4,943,311,000*	*1,698,384,000*	*2,142,000*
Maturing 1994-95									
1994 Apr 1	13	Apr 1/84-May 1/84 Aug 22/84	H21	1,025,000,000			1,025,000,000		1,025,000,000
May 15	13¼	June 1/84-July 11/84 Aug 1/84	H25	1,200,000,000			1,200,000,000		1,200,000,000
June 15	9½	June 15/74-July 1/75 Aug 15/75-June 1/76 Aug 1/76-Apr 1/77	F85	764,120,000			764,120,000		– 51,194,000
July 15	13½	June 19/84	H29	250,000,000			250,000,000		250,000,000
Oct 1	12¼	Sept 12/84	H39	475,000,000			475,000,000		475,000,000
Dec 1	6¼	Dec 1/67	F23	125,000			125,000		
Dec 15	12½	Oct 1/84-Oct 24/84	H42	900,000,000			900,000,000		900,000,000
1995 Feb 1	11½	Feb 1/85	H51	375,000,000			375,000,000		375,000,000
Feb 1	12¼	Nov 14/84-Mar 19/85	H44	725,000,000			725,000,000		725,000,000
Mar 1	11¾	Dec 15/84	H48	475,000,000			475,000,000		475,000,000
				6,189,245,000			*6,189,245,000*		*5,373,806,000*
Maturing 1995-96									
1995 Apr 1	11¾	Feb 19/85-May 1/85 May 22/85	H54	375,000,000	975,000,000		1,350,000,000	975,000,000	375,000,000
June 1	10½	June 12/85-July 1/85 July 23/85-Sept 1/85	H62		1,850,000,000		1,850,000,000	1,850,000,000	
Oct 1	6½	Oct 1/68	F33	100,000,000			100,000,000		
Oct 1	10	Oct 1/75-Dec 15/75 Feb 1/76-Apr 1/76	F97	709,750,000			709,750,000		– 44,625,000
Dec 15	10¾	Oct 1/85-Oct 23/85 Nov 15/85	H67		950,000,000		950,000,000	950,000,000	
1996 Mar 1	10¼	Feb 6/86	H76		350,000,000		350,000,000	350,000,000	
				1,184,750,000	*4,125,000,000*		*5,309,750,000*	*4,125,000,000*	*330,375,000*
Maturing 1996-97									
1996 Sept 15	3	Sept 15/36	P1	55,000,000			55,000,000		
Maturing 1997-98									
1997 May 15	9¼	May 15/77-July 1/77 Sept 1/77-Feb 1/78	J9	1,032,000,000			1,032,000,000		– 42,000,000
1998 Mar 15	3½	Sept 15/56	T15[3]	197,045,000			197,045,000		
				1,229,045,000			*1,229,045,000*		*– 42,000,000*
Maturing 1999-2000									
1999 Oct 15	9	Oct 15/77-Dec 15/77	J13	621,750,000			621,750,000		– 25,375,000
Dec 1	13½	Dec 1/80	J53	400,000,000			400,000,000		
2000 Mar 15	13¾	Mar 31/80-Mar 1/81 Mar 31/81-Oct 15/82	J39	1,050,000,000			1,050,000,000		
				2,071,750,000			*2,071,750,000*		*– 25,375,000*
Maturing 2000-01									
2000 July 1	15	July 1/81	J70	175,000,000			175,000,000		
Dec 15	9¾	Dec 15/78	J22	550,000,000			550,000,000		– 21,875,000
2001 Feb 1	15¾	June 1/81-July 31/81	J66	425,000,000			425,000,000		
				1,150,000,000			*1,150,000,000*		*– 21,875,000*
Maturing 2001-02									
2001 May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000			1,325,000,000		
Oct 1	9½	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	1,411,500,000			1,411,500,000		– 56,875,000
2002 Feb 1	8¾	Feb 1/77	J7	252,000,000			252,000,000		– 10,500,000
Mar 15	15½	Mar 31/82-May 1/82	J79	350,000,000			350,000,000		
				3,338,500,000			*3,338,500,000*		*– 67,375,000*

TABLE 12.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1985	Issues[1]	Retirements[1]	March 31/1986	Net increase or decrease (-) 1986	1985
				$	$	$	$	$	$
Maturing 2002-03									
2002—May 1	10	May 1/79-June 1/79 July 15/79	J25	1,850,000,000			1,850,000,000		
Dec 15	11¼	Dec 15/79-July 1/80 May 15/83	J34	1,625,000,000			1,625,000,000		
2003—Feb 1	11¼	Feb 1/80-June 1/80 Aug 1/80-Feb 1/83 Apr 27/83-June 21/83 July 12/83	J35	2,700,000,000			2,700,000,000		
				6,175,000,000			*6,175,000,000*		
Maturing 2003-04									
2003—Oct 1	9½	Aug 15/78-Oct 1/78	J18	787,500,000			787,500,000		- 31,500,000
2004—Feb 1	10¼	Feb 1/79-Mar 15/79 Mar 21/79-Aug 15/79	J24	2,200,000,000			2,200,000,000		
				2,987,500,000			*2,987,500,000*		*- 31,500,000*
Maturing 2004-05									
2004—June 1	13½	Apr 1/84-May 1/84	H22	550,000,000			550,000,000		550,000,000
Oct 1	10½	Oct 1/79	J30	600,000,000			600,000,000		
2005—Mar 1	12	Oct 15/83-Nov 8/83 Dec 15/83-Feb 1/84 Feb 21/84-Dec 15/84	H9	1,775,000,000			1,775,000,000		375,000,000
				2,925,000,000			*2,925,000,000*		*925,000,000*
Maturing 2005-06									
2005—Sept 1	12¼	Aug 1/83-Sept 1/83 Sept 27/83-Apr 10/85	H6	1,000,000,000	375,000,000		1,375,000,000	375,000,000	
2006—Mar 1	12½	Mar 13/84-Nov 14/84 Mar 19/85	H18	975,000,000			975,000,000		725,000,000
				1,975,000,000	*375,000,000*		*2,350,000,000*	*375,000,000*	*725,000,000*
Maturing 2006-07									
2006—Oct 1	14	June 1/84-July 11/84 Aug 1/84	H26	1,025,000,000			1,025,000,000		1,025,000,000
2007—Mar 1	13¾	June 19/84	H30	325,000,000			325,000,000		325,000,000
				1,350,000,000			*1,350,000,000*		*1,350,000,000*
Maturing 2007-08									
2007—Oct 1	13	Aug 22/84-Sept 12/84	H36	700,000,000			700,000,000		700,000,000
2008—Mar 1	12¾	Oct 1/84-Oct 24/84	H41	750,000,000			750,000,000		750,000,000
				1,450,000,000			*1,450,000,000*		*1,450,000,000*
Maturing 2008-09									
2008—June 1	10	Dec 15/85	H74		325,000,000		325,000,000	325,000,000	
Oct 1	11¾	Feb 1/85-May 1/85	H52	325,000,000	400,000,000		725,000,000	400,000,000	325,000,000
2009—Mar 1	11½	May 22/85	H58		400,000,000		400,000,000	400,000,000	
				325,000,000	*1,125,000,000*		*1,450,000,000*	*1,125,000,000*	*325,000,000*
Maturing 2009-10									
2009—June 1	11	Oct 1/85-Oct 23/85	H68		625,000,000		625,000,000	625,000,000	
Oct 1	10⅛	June 12/85-July 1/85 Sept 1/85	H63		1,000,000,000		1,000,000,000	1,000,000,000	
2010—Mar 1	9¼	Mar 15/86	H79		325,000,000		325,000,000	325,000,000	
					1,950,000,000		*1,950,000,000*	*1,950,000,000*	
Accounts without current transactions									- 6,368,848,000
Total marketable bonds (Canadian currency)				69,256,215,000	18,676,926,000	6,866,344,000	81,066,797,000	11,810,582,000	12,445,314,000
Payable in foreign currencies—									
United States dollars—									
1985—Oct 1	8.2	Apr 1/78		340,900,000		340,900,000		- 340,900,000	21,875,000
1986—Nov 3	16¼	Nov 3/81		409,080,000	9,660,000		418,740,000	9,660,000	26,250,000
(3) 1987—Oct 15	5	Oct 15/62		65,452,800	1,494,080	2,181,760	64,765,120	- 687,680	2,158,240
(3) 1988—June 1	6⅞	June 1/68		136,360,000	3,220,000		139,580,000	3,220,000	8,750,000
1989—July 15	9¼	July 15/85			628,110,000		628,110,000	628,110,000	
1995—July 15	10⅛	July 15/85			628,110,000		628,110,000	628,110,000	
Nov 21	10	Nov 21/85			697,900,000		697,900,000	697,900,000	
1996—Feb 27	9	Feb 27/86			1,395,800,000		1,395,800,000	1,395,800,000	
(3) 1998—Apr 1	8⅛	Apr 1/78		340,900,000	8,050,000		348,950,000	8,050,000	21,875,000
(3) Oct 15	9¼	Oct 15/78		477,260,000	11,270,000		488,530,000	11,270,000	30,625,000
				1,769,952,800	*3,383,614,080*	*343,081,760*	*4,810,485,120*	*3,040,532,320*	*111,533,240*

TABLE 12.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/1985	Issues[1]	Retirements[1]	March 31/1986	Net increase or decrease (−) 1986	1985
				$	$	$	$	$	$
Deutsche marks									
1989—Apr 30	8½	Apr 30/82		89,200,000	29,880,000		119,080,000	29,880,000	− 9,580,000
Swiss francs									
[3] 1989—Mar 20	3¾	Mar 20/79		152,064,000	49,051,200	12,672,000	188,443,200	36,379,200	− 26,496,000
1992—May 10	5¼	May 10/84		105,600,000	37,160,000		142,760,000	37,160,000	105,600,000
				257,664,000	*86,211,200*	*12,672,000*	*331,203,200*	*73,539,200*	*79,104,000*
Japanese yen									
1991 Feb 20	6¼	Feb 20/86			629,120,000		629,120,000	629,120,000	
Account without current transactions									− 246,950,000
Total marketable bonds (foreign currencies)				2,116,816,800	4,128,825,280	355,753,760	5,889,888,320	3,773,071,520	− 65,892,760
Total				71,373,031,800	22,805,751,280	7,222,097,760	86,956,685,320	15,583,653,520	12,379,421,240

[1] Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.
[2] Exchangeable at the option of the holder for an equal par value bond bearing the same interest rate.
[3] Subject to redemption before maturity.

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—issued to Canadian residents;

—issued in Canadian currency only;

—registered in the name of the holder;

—fixed dates of maturity;

—not marketable;

—redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;

—not subject to call before maturity; and,

—term to maturity of seven years or more.

Table 12.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 12.3

CANADA SAVINGS BONDS

Maturity date	%	Issue date	Series	April 1/1985	Issues	Retirements	March 31/1986	Net increase or decrease (−) 1986	1985
				$	$	$	$	$	$
1985—Nov 1	11¼	1973-74	S28	263,240,350		263,240,350		263,240,350	− 3,664,300
1985—Nov 1	11¼	1976-77	S31	472,325,300		472,325,300		− 472,325,300	− 12,096,350
1985—Nov 1	11¼	1978-79	S33	2,885,177,700		2,885,177,700		2,885,177,700	− 178,976,600
1986—Nov 1	11¾-10½	1977-78	S32	400,057,700		16,866,200	383,191,500	16,866,200	− 21,014,400
1986—Nov 1	11¾-10½	1979-80	S34	2,020,676,500		93,493,300	1,927,183,200	− 93,493,300	− 147,388,700
1987—Nov 1	11¾-10½	1980-81	S35	1,361,726,200		62,484,500	1,299,241,700	− 62,484,500	− 111,822,400
1988—Nov 1	11¾-10½	1981-82	S36	7,756,059,100		514,438,200	7,241,620,900	− 514,438,200	− 1,249,941,400
1989—Nov 1	11¾-8½-10	1982-83	S37	6,943,298,400		820,180,800	6,123,117,600	− 820,180,800	− 1,870,300,800
1990—Nov 1	11¾-8½-10	1983-84	S38	7,678,844,200		1,115,806,600	6,563,037,600	− 1,115,806,600	− 3,389,519,700
1991—Nov 1	11¾-8½-10	1984-85	S39	12,178,025,006		3,794,746,106	8,383,278,900	− 3,794,746,106	12,178,025,006
1992—Nov 1	8½-10	1985-86	S40		15,116,504,735	2,792,541,135	12,323,963,600	12,323,963,600	
Accounts without current transactions									− 1,438,197,000
Total				41,959,430,456	15,116,504,735	12,831,300,191	44,244,635,000	2,285,204,544	3,755,103,356

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and have the following characteristics:

—not negotiable;

—not transferable;

—not assignable;

—issued in Canadian currency only;

—term to maturity of 20 years or less;

—interest payable semi-annually; and,

—redeemable at face value plus accrued interest.

Table 12.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 12.4

SPECIAL NON-MARKETABLE BONDS

	April 1/1985	Issues	Retirements	March 31/1986	Net increase or decrease (–) 1986	1985
	$	$	$	$	$	$
Canada Pension Plan Investment Fund—						
Matured 1985-86	102,000		102,000		– 102,000	
Maturing 1986-87	1,792,000			1,792,000		
1987-88	3,814,000			3,814,000		
1988-89	5,607,000			5,607,000		
1989-90	4,059,000			4,059,000		
1990-91	5,447,000			5,447,000		
1991-92	6,540,000			6,540,000		
1992-93	7,112,000			7,112,000		
1993-94	7,907,000			7,907,000		
1994-95	9,087,000			9,087,000		
1995-96	10,217,000			10,217,000		
1996-97	10,651,000			10,651,000		
1997-98	11,351,000			11,351,000		
1998-99	12,015,000			12,015,000		
1999-2000	17,709,000			17,709,000		
2000-01	22,971,000			22,971,000		
2001-02	17,622,000			17,622,000		
2002-03	17,414,000			17,414,000		
2003-04	17,259,000			17,259,000		
2004-05	16,661,000			16,661,000		16,661,000
2005-06		239,955,000		239,955,000	239,955,000	
Total	205,337,000	239,955,000	102,000	445,190,000	239,853,000	16,661,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

—issued at a discount in lieu of interest payments;

—common terms: 3 months, 6 months and 12 months;

—issued in Canadian currency only;

—transferable; and,

—bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 1986 consists of $24,750 million in three-month bills; $25,200 million in six-month bills; and, $12,000 million in 364-day bills.

Table 12.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 12.5

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 1985	7,300	4,000	900	12,200	6,600	3,200	800	10,600	1,600
May	7,850	3,800	1,350	13,000	7,100	3,300	1,200	11,600	1,400
June	7,450	3,900	900	12,250	7,200	3,200	800	11,200	1,050
July	7,650	4,000	900	12,550	7,300	3,400	800	11,500	1,050
August	9,750	5,000	900	15,650	7,850	4,150	800	12,800	2,850
September	8,150	4,450	1,400	14,000	7,450	3,900	800	12,150	1,850
October	8,300	4,700	1,900	14,900	7,650	4,000	800	12,450	2,450
November	8,500	4,650	1,350	14,500	9,750	3,800	2,650	16,200	– 1,700
December	5,650	2,850	900	9,400	8,150	3,900	800	12,850	– 3,450
January, 1986	8,400	4,350	1,000	13,750	10,400	5,000	800	16,200	– 2,450
February	8,300	4,350	1,000	13,650	6,400	4,000	700	11,100	2,550
March	8,050	4,300	1,000	13,350	5,650	4,450	800	10,900	2,450
	95,350	50,350	13,500	159,200	91,500	46,300	11,750	149,550	9,650
Balance at April 1, 1985									52,300
Balance at March 31, 1986									61,950

Notes and Loans

These accounts record borrowings made under agreements with banks in Canada, United States, Switzerland, Japan and other international banks. They also record the borrowings of Canadair Financial Corporation Inc which were directly assumed by the Government of Canada pursuant to Regional Industrial Expansion Vote 7c, Appropriation Act No. 4, 1984-85.

The balances at March 31, 1986 consist of:

—$450,000,000 US ($628,110,000 Cdn) in one-month notes from American banks;

—$1,150,000,000 US ($1,605,170,000 Cdn) in one-month notes from Canadian chartered banks;

—$1,750,000,000 US ($2,442,650,000 Cdn) five year loans from international banks;

—$255,000,000 US ($355,929,000 Cdn) in notes assumed from Canadair Financial Corporation Inc;

—300,000,000 SF ($214,140,000 Cdn) three year loan, 700,000,000 SF ($499,660,000 Cdn) five year loans, and 200,000,000 SF ($142,760,000 Cdn) six year loan, from Swiss banks; and,

—200,000,000,000 Yen ($1,572,800,000 Cdn) eight year loans, 23,450,000,000 Yen ($184,410,800 Cdn) ten year loan, and 35,000,000,000 Yen ($275,240,000 Cdn) twenty year loan, from Japanese banks.

The foreign currency balances were translated into Canadian dollars using the year-end closing rates of exchange at March 31, 1986.

Table 12.6 presents a summary of the balances and transactions for the notes and loans.

TABLE 12.6

NOTES AND LOANS

Maturity date	%	Issue date	April 1/1985	Issues[1]	Retirements[1]	March 31/1986	Net increase or decrease (–) 1986	1985
			$	$	$	$	$	$
Payable in Canadian currency—								
Debts assumed from Canadair Financial Corporation Inc	various	various	100,000,000		100,000,000		– 100,000,000	– 50,000,000
Payable in foreign currencies—								
United States dollars—								
Notes payable to—								
American banks	various	various	1,363,600,000	1,971,600,000	2,707,090,000	628,110,000	– 735,490,000	1,363,600,000
Canadian banks	various	various	545,440,000	4,300,360,000	3,240,630,000	1,605,170,000	1,059,730,000	35,000,000
Debts assumed from Canadair Financial Corporation Inc	various	various	1,016,976,000	8,211,000	669,258,000	355,929,000	– 661,047,000	133,491,000
1987—June 16	14¾	June 16/82	1,022,700,000	24,150,000		1,046,850,000	24,150,000	65,625,000
1988—Oct 27	10¾	Oct 27/83	681,800,000	16,100,000		697,900,000	16,100,000	43,750,000
1990—Mar 27	11½	Mar 22/85	681,800,000	16,100,000		697,900,000	16,100,000	681,800,000
			5,312,316,000	*6,336,521,000*	*6,616,978,000*	*5,031,859,000*	*– 280,457,000*	*2,323,266,000*
Swiss francs—								
1987—Mar 8	7¼	Mar 8/82	211,200,000	74,320,000		285,520,000	74,320,000	– 26,880,000
Nov 15	4¾	May 15/84	158,400,000	55,740,000		214,140,000	55,740,000	158,400,000
1989—May 3	5¾	May 3/84	158,400,000	55,740,000		214,140,000	55,740,000	158,400,000
1990—May 15	5⅛	May 15/84	105,600,000	37,160,000		142,760,000	37,160,000	105,600,000
			633,600,000	*222,960,000*		*856,560,000*	*222,960,000*	*395,520,000*
Japanese yen—								
[2] 1989—Feb 19	7.1	Feb 19/79	169,611,750	56,725,550	41,926,500	184,410,800	14,799,050	– 29,328,250
[2] 1992—July 31	7.9	July 31/84	653,400,000	290,280,000		943,680,000	290,280,000	653,400,000
[2] 1993—Nov 27	7	Nov 27/85		629,120,000		629,120,000	629,120,000	
[2] 1999—Feb 19	7½	Feb 19/79	190,575,000	84,665,000		275,240,000	84,665,000	– 8,365,000
			1,013,586,750	*1,060,790,550*	*41,926,500*	*2,032,450,800*	*1,018,864,050*	*615,706,750*
Account without current transactions								– 297,600,000
Total notes and loans (foreign currencies)			6,959,502,750	7,620,271,550	6,658,904,500	7,920,869,800	961,367,050	3,036,892,750
Total			7,059,502,750	7,620,271,550	6,758,904,500	7,920,869,800	861,367,050	2,986,892,750

[1] Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.
[2] Subject to redemption before maturity.

SUPPLEMENTARY STATEMENTS

Interest Rates

Table 12.7 sets out unmatured debt at March 31, for each of the years 1981-82 to 1985-86 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, and notes and loans.

TABLE 12.7

UNMATURED DEBT AS AT MARCH 31, FROM 1982 TO 1986, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Non-marketable bonds: Canada savings bonds		Non-marketable bonds: Canada Pension Plan Investment Fund		Treasury bills		Notes and loans		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1986	86,957	11.44	44,244	10.12	445	11.08	61,950	10.13	7,921	9.14	201,517	10.66
1985	71,373	11.76	41,960	11.25	205	10.81	52,300	10.89	7,059	9.86	172,897	11.31
1984	58,994	11.55	38,204	9.85	189	10.59	41,700	9.94	3,039	10.43	142,126	10.59
1983	51,713	11.18	32,641	12.00	171	10.48	29,125	10.15	1,825	10.19	115,475	11.14
1982	46,724	10.67	24,978	19.50	154	10.01	19,375	15.61	1,122	5.65	92,353	14.03

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

Table 12.8 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1981-82 to 1985-86 inclusively.

TABLE 12.8

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1986	11.85	8.52	10.19
1985	13.01	9.41	10.40
1984	10.53	9.02	10.53
1983	16.34	9.13	9.17
1982	20.99	14.34	14.86
Six-month bills—			
1986	11.59	8.75	10.19
1985	13.81	9.49	10.71
1984	11.20	8.88	11.00
1983	16.82	9.00	9.52
1982	21.07	14.18	15.46
Other bills—			
1986	10.96	8.38	9.89
1985	14.25	9.79	11.63
1984	11.67	8.91	11.67
1983	17.08	9.10	9.58
1982	20.59	14.35	15.61

Maturity of Government Debt

Table 12.9 presents total unmatured debt arranged in order of maturity.

TABLE 12.9

MATURITY OF GOVERNMENT DEBT

Maturity	Marketable bonds		Canada savings bonds		Treasury bills		Notes and loans		Total	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1987	4,863	13.57	2,310	10.50	61,950	10.13	2,519	7.53	71,642	10.29
1988	8,721	11.30	1,299	10.50			1,331	12.95	11,351	11.40
1989	3,328	9.78	7,242	10.50			882	10.09	11,452	10.26
1990	7,322	11.60	6,123	10.00			1,156	10.62	14,601	10.85
1991	6,055	10.68	6,563	10.00			143	5.13	12,761	10.27
1992/96	27,349	11.51	20,707	10.00			1,615	7.56	49,671	10.75
1997/2001	5,343	10.87					275	7.50	5,618	10.71
2002/06	17,776	11.30							17,776	11.30
2007/10	6,200	12.04							6,200	12.04
	86,957	11.44	44,244	10.12	61,950	10.13	7,921	9.14	201,072	10.66
Less: Government's own holdings	198	9.34	180	10.00					378	9.66
	86,759	11.45	44,064	10.12	61,950	10.13	7,921	9.14	200,694	10.66

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 12.10.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 12.10 presents the information required by Section 40 of the Financial Administration Act. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent Crown corporations which are reported as such on the Government's Statement of Assets and Liabilities, except where the Government is the lender. Borrowings by non-agent Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

TABLE 12.10

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY
(in millions of dollars)

	April 1/1985	Issues/ Borrowings	Retirements	March 31/1986
Unmatured debt of the Government of Canada[1]	172,432	204,403	176,141	200,694
Borrowings of Crown corporations designated as agents of Her Majesty[2]	12,864	62,160	60,401	14,623
Total	185,296	266,563	236,542	215,317

[1] Details can be found in this section.
[2] Details can be found in Section 8 (Table 8.8) of this volume.

SECTION 13

1985-86
PUBLIC ACCOUNTS

Other Information Related to the Financial Statements

CONTENTS

	Page
Other accounts reported on the Statement of Assets and Liabilities—	
Cash in transit	13.3
Cash	13.3
Fixed assets	13.4
Accumulated deficit	13.4
Other information—	
Capital leases	13.6
Contingent liabilities	13.8

OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

—cash in transit;
—cash;
—fixed assets; and,
—accumulated deficit.

Cash in Transit

Table 13.1 presents a summary of the balances and transactions for cash in transit.

TABLE 13.1

CASH IN TRANSIT

	April 1/1985	Credits	Charges	March 31/1986	Net increase or decrease (–)	
					1986	1985
	$	$	$	$	$	$
Cash in hands of collectors and in transit	1,799,145,679	1,799,145,679	1,596,313,103	1,596,313,103	– 202,832,576	64,305,422
Moneys received after March 31 but applicable to the current year	83,416,166	83,416,166	96,143,963	96,143,963	12,727,797	– 58,219,263
Total	1,882,561,845	1,882,561,845	1,692,457,066	1,692,457,066	– 190,104,779	6,086,159

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Moneys received after March 31 but applicable to the current year

Public moneys received after March 31, but applicable to the year just ended, are recorded in this account.

This account includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability, and (in exceptional cases) revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 13.2 presents a summary of the balances and related transactions in current and special Receiver General deposits.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, West German marks, and Japanese yen.

TABLE 13.2

CASH

	April 1/1985	Receipts	Disbursements	March 31/1986	Net increase or decrease (–)	
					1986	1985
	$	$	$	$	$	$
Receiver General—						
Current deposits—						
Canadian dollars	5,778,771,410	321,423,923,551	322,636,813,036	4,565,881,925	– 1,212,889,485	– 550,228,590
Foreign currencies	48,771,356	3,477,016,360	3,371,654,030	154,133,686	105,362,330	– 4,812,247
Special deposits	30,066,860	1,521,874,708	1,527,683,556	24,258,012	– 5,808,848	354,387
Total	5,857,609,626	326,422,814,619	327,536,150,622	4,744,273,623	– 1,113,336,003	– 554,686,450

Receiver General current deposits

The monthly balances of Canadian dollar and foreign currency deposits for the last five years are presented in the following tables:

TABLE 13.3

CASH IN CANADIAN DOLLAR DEPOSITS
(in millions of dollars)

At end of month of	Years ended March 31				
	1986	1985	1984	1983	1982
April	3,268	3,611	5,483	3,118	3,281
May	3,989	3,648	6,997	4,855	3,825
June	2,747	2,716	4,787	5,124	2,102
July	2,437	2,710	4,737	3,329	5,363
August	3,634	1,664	3,191	2,126	4,068
September	4,527	2,334	2,699	1,664	3,786
October	6,449	2,796	3,643	2,879	3,671
November	10,566	5,291	8,522	8,483	11,236
December	5,599	3,325	7,300	7,476	7,532
January	3,953	4,001	6,892	5,516	7,680
February	4,993	5,691	6,460	4,636	6,278
March	4,566	5,779	6,329	4,193	6,541

TABLE 13.4

CASH IN FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)
(in millions of dollars)

At end of month of	Years ended March 31				
	1986	1985	1984	1983	1982
April	30	50	16	42	9
May	29	34	29	15	16
June	37	33	35	33	26
July	44	46	31	39	28
August	72	44	42	34	21
September	72	36	44	24	27
October	43	15	42	27	24
November	36	27	44	29	17
December	90	41	35	48	55
January	84	34	22	22	34
February	86	24	15	22	34
March	154	49	54	28	29

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Fixed Assets

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, from which benefits are expected to be derived during their useful lives.

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction, in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume). Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over net recorded assets.

A Statement of Accumulated Deficit is published in Section 2 of this volume.

A five year comparative statement of the accumulated deficit, in terms of total liabilities and net recorded assets, is presented as follows:

TABLE 13.5

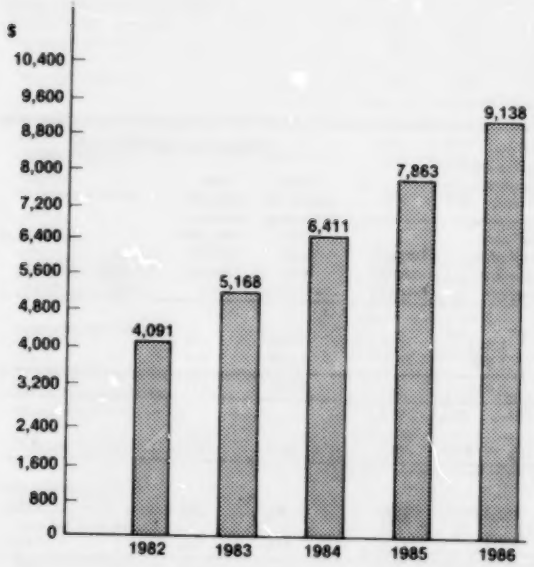
STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND NET RECORDED ASSETS
(in millions of dollars)

As at March 31	Total liabilities	*Less:* net recorded assets	Accumulated deficit	
			Amount	Increase or decrease (–)
1986	269,286	35,790	233,496	34,404
1985	237,112	38,020	199,092	38,324
1984	199,497	38,729	160,768	32,399
1983	166,203	37,834	128,369	27,816
1982	137,573	37,020	100,553	14,872

The accumulated deficit, in per capita terms and as a percentage of the gross national product, is shown in the following charts.

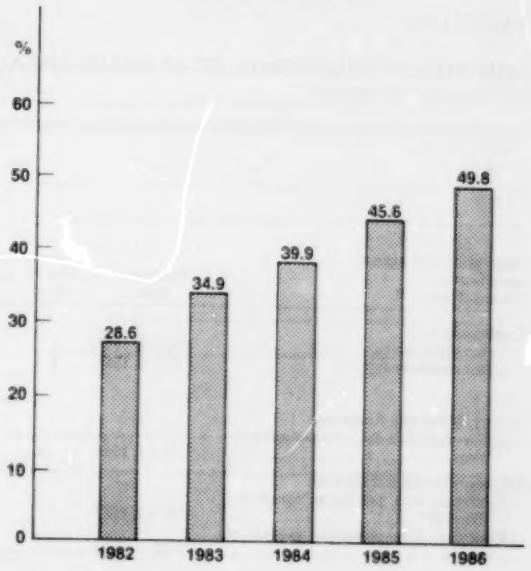
ACCUMULATED DEFICIT

Per Capita
As at March 31



ACCUMULATED DEFICIT

As a Percentage of
Gross National Product
As at March 31



OTHER INFORMATION

Capital Leases

Table 13.6 provides details of commitments under capital lease arrangements which are summarized in Note 17 to the audited financial statements in Section 2 of this volume. A capital lease is a lease that, from the point of view of the Government, transfers substantially all the benefits and risks incident to ownership of the asset to the Government. Table 13.7 presents commitments under capital lease arrangements in order of maturity.

TABLE 13.6

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS
(in thousands of dollars)

Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception	Total estimated minimum lease payments, full term (excluding executory costs)	Implicit interest rate (%)	Balances at March 31, 1986			
						Total estimated remaining minimum lease payments	*Less:* imputed interest, using the implicit interest rate	*Less:* executory costs	Net commitment under capital lease arrangements
Communications									
Cyber computer (a)	Sept 9, 1985	4	880	1,083	10.6	925	154		771
Cyber computer (b)	Feb 2, 1986	4	1,458	1,906	10.5	1,838	417		1,421
			2,338	2,989		2,763	571		2,192
Energy, Mines and Resources									
Office electronic data processing equipment	Oct 1, 1985	5.4	667	914	10.1	836	211		625
Employment and Immigration									
Electronic data processing equipment, Phase IV	Oct 12, 1982	5	2,069	3,387	18.0	1,265	285		980
Electronic data processing equipment, micros	May 1, 1985	5	610	928	16.0	759	346		413
			2,679	4,315		2,024	631		1,393
Environment									
Cray computer	Jan 11, 1983	6.5	20,212	42,575	19.8	38,556	15,290	4,457	18,809
Indian Affairs and Northern Development									
Hewlett Packard computers	Mar 15, 1986	4	2,883	6,581	27.0	6,570	3,687		2,883
National Revenue									
Electronic data processing equipment	Jan 1, 1986	3	590	842	18.5	781	221		560
Public Works									
Charlottetown, DVA Building	Apr 1, 1984	35	15,600	78,365	14.2[2]	73,887	58,326		15,561
Guy Favreau Building, Montreal	Dec 1, 1983	35	87,600	422,950	12.7[2]	396,752	309,730		87,022
240 Sparks St, CD Howe Building	Jan 1, 1979	35	63,703	213,500	9.1[2]	169,275	108,217		61,058
L'Esplanade Laurier, Ottawa	July 1, 1975	35	60,374	222,715	9.5[2]	159,838	104,011		55,827
Place du Centre, Hull	Dec 1, 1977	30	26,201	96,600	11.4[2]	71,433	47,076		24,357
Terrasses de la Chaudière, Hull	July 1, 1977	35	146,084	564,230	9.8[2]	436,672	299,140		137,532
Cornwall, Government of Canada Building (GOCB)	Dec 1, 1984	35	9,600	49,420	14.5[2]	47,537	37,955		9,582
Scarborough (GOCB)	Dec 1, 1984	35	38,900	191,965	13.3[2]	185,033	146,272		38,761
Chatham (GOCB)	June 1, 1985	35	4,940	20,783	11.8[2]	20,289	15,354		4,935
			453,002[1]	1,860,528		1,560,716	1,126,081		434,635
Secretary of State									
Xerox copier	Jan 1, 1986	3	105	142	15.5	131	32		99
Electronic data processing equipment	Mar 1, 1985	3	354	448	12.7	286	45		241
Electronic data processing equipment	Oct 1, 1985	3	225	365	24.9	318	115		203
Electronic data processing equipment	Jan 1, 1984	4.3	729	1,093	17.5	514	109		405
			1,413	2,048		1,249	301		948
Total			483,784	1,920,792		1,613,495	1,146,993	4,457	462,045

(1) Estimated fair value.
(2) Lessors' financing rate per lease agreement is subject to change over term of lease.

TABLE 13.7

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS IN ORDER OF MATURITY
(in thousands of dollars)

Department and agency	Payments due in										
	1987	1988	1989	1990	1991	1992 to 1996	1997 to 2001	2002 to 2006	2007 to 2011	2012 to 2016	2017 to 2021	Total
Communications												
Remaining payments	674	674	674	741								2,763
Imputed interest	228	174	115	54								571
Net commitment	446	500	559	687								2,192
Energy, Mines and Resources												
Remaining payments	156	156	157	157	210							836
Imputed interest	63	54	43	32	19							211
Net commitment	93	102	114	125	191							625
Employment and Immigration												
Remaining payments	820	814	184	185	21							2,024
Imputed interest	338	188	73	30	2							631
Net commitment	482	626	111	155	19							1,393
Environment												
Remaining payments	4,613	4,919	5,003	5,216	18,805							38,556
Imputed interest	3,631	3,626	3,588	3,569	876							15,290
Executory costs	864	1,147	1,147	1,024	275							4,457
Net commitment	118	146	268	623	17,654							18,809
Indian Affairs and Northern Development												
Remaining payments	1,458	1,656	1,656	1,800								6,570
Imputed interest	1,259	1,026	860	542								3,687
Net commitment	199	630	796	1,258								2,883
National Revenue												
Remaining payments	243	243	295									781
Imputed interest	105	74	42									221
Net commitment	138	169	253									560
Public Works												
Remaining payments	50,219	50,219	50,219	50,218	50,218	251,094	251,094	251,094	260,640	192,356	103,345	1,560,716
Imputed interest	47,088	46,730	46,366	46,080	45,739	220,049	199,233	169,611	139,695	108,247	57,243	1,126,081
Net commitment	3,131	3,489	3,853	4,138	4,479	31,045	51,861	81,483	120,945	84,109	46,102	434,635
Secretary of State												
Remaining payments	416	541	292									1,249
Imputed interest	63	132	106									301
Net commitment	353	409	186									948
Summary												
Remaining payments	58,599	59,222	58,480	58,317	69,254	251,094	251,094	251,094	260,640	192,356	103,345	1,613,495
Imputed interest	52,775	52,004	51,193	50,307	46,636	220,049	199,233	169,611	139,695	108,247	57,243	1,146,993
Executory costs	864	1,147	1,147	1,024	275							4,457
Net commitment	4,960	6,071	6,140	6,986	22,343	31,045	51,861	81,483	120,945	84,109	46,102	462,045

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

The Government of Canada as an accounting entity is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service of Canada, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act. Corporations listed in Parts I and II of Schedule C of the Financial Administration Act, and those Crown corporations that are not subject to the Financial Administration Act, are excluded from this definition. Information regarding contingent liabilities of Crown corporations can be found in Table 8.9—"Contingent Liabilities of Crown Corporations", while details of their borrowings can be found in Table 8.4—"Government of Canada Financial Interest in Crown Corporations". Some Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Note 6 to the audited financial statements of the Government in Section 2 of this volume.

The contingent liabilities of the Government comprise explicit guarantees by the Government, which include borrowings by other than Crown corporations, both from agent Crown corporations and from other than agents. Such explicit guarantees consist of guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total in the following table. This table is also summarized in Note 4 to the audited financial statements of the Government in Section 2 of this volume.

TABLE 13.8

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1986

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)[1]
	$	$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by other than Crown corporations—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	350,000,000	69,157,163[2]	8.3
Loans to Nanisivik Mines Ltd by the Canada Mortgage and Housing Corporation, for the development of a town at Strathcona Sound, Baffin Island	4,570,000	2,455,175	
	354,570,000	*71,612,338*	
From other than agents[3]—			
Guarantee programs of the Government—			
Canada Student Loans Act	3,740,210,252	1,896,943,950	4.0
Small Businesses Loans Act	637,716,171[4]	474,627,894	7.1
Advance Payments for Crops Act	400,000,000	165,781,599	[5]
Farm Improvement Loans Act	315,897,400[4]	130,296,605	.6
Enterprise development program and Canadian Industrial Renewal Board	1,186,775,700	23,462,191[6]	17.7
Fisheries Improvement Loans Act	24,003,709[4]	10,372,913	15.7
Regional Development Incentives Act	24,294,000	6,382,000	20.7
Loans to Indians by approved lenders for on-reserve housing	[7]	168,736,753[2]	.5
Financial obligations incurred by air carriers regarding The de Havilland Aircraft of Canada, Limited DHC-7 and DHC-8 aircraft	509,160,000[8]	159,990,211[8]	5.3
Loans to foreign borrowers for goods or services purchased from Canadian exporters		13,006,000	
Indian economic development program	8,060,780	3,546,987[2]	25.0
	6,846,118,012	*3,053,147,100*	
Other explicit loan guarantees—			
Loans to construct coal handling and terminal facilities by Ridley Terminals Inc	205,000,000	197,403,000	
Loans to Curragh Resources Corporation for company operations	11,475,000	11,475,000	
Loans for the restructuring of Maislin Industries Ltd	11,864,300[8]	11,864,300[8][9]	
Loan to La Fédération des Co-opératives du Nouveau-Québec for the purpose of financing the purchase and transport of sealift supplies	1,785,000	1,302,564	
Loans to the Ottawa Civil Service Recreation Association	2,000,000	412,500	
Loans for the financing of Cheticamp/Grand Entang Fishermen's Co-operative Society Ltd	360,000	209,093	
	232,484,300	*222,666,457*	
Insurance programs of the Government—			
Insurance against accidents at nuclear installations under the Nuclear Liability Act[10]	675,000,000	641,070,158	
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees		426,000,000	
Insurance under the Fishing Vessel Insurance Plan[11]	6,647,986	389,298,561	
	681,647,986	*1,456,368,719*	

TABLE 13.8

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1986—*Concluded*

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)[1]
	$	$	%
Other explicit guarantees —			
Guarantees under the Prairie Grain Advance Payments Act	147,314,387	147,314,387	[5]
Guarantees under the Agriculture Products Co-operative Marketing Act	73,594,671	73,594,671	1.0
Guarantee against damage or loss that may be occasioned by leased aircraft		682,500[5]	
	220,909,058	*221,591,558*	
Total explicit guarantees	8,335,729,356	5,025,386,172	
PENDING AND THREATENED LITIGATION		3,850,432,024[6][12]	
Total		8,875,818,196	

[1] Represents the average percentage over the most recent 5 years of net claims to the average amount of outstanding guarantees as at March 31, 1986.

[2] Committed guarantees exist for the following loans to be made: to Indians for on-reserve housing, $43,452,876; for Indian economic development, $697,510. At the reporting date, no loans had been issued for these amounts.

[3] Letters of comfort have been issued by the Minister of Finance to the Bank of Canada with respect to funds advanced or guarantees provided by the Bank of Canada to the Bank for International Settlements (BIS). The letters pertain to BIS standby credit facilities in favour of the International Monetary Fund. The Government's potential liability and actual exposure at March 31, 1986 amounted to 180 million Special Drawing Rights ($205,400,000 US).

[4] The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee per lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies depending upon the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

[5] Less than .1%.

[6] Includes $2,191,704 attributable to the Canadian Industrial Renewal Board.

[7] Authorized limit for loan guarantees for on-reserve housing totals $350,000,000 (shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

[8] Amount denominated wholly or partially in a foreign currency and translated at the closing rate of exchange as at date of statement.

[9] Maislin Industries Ltd was placed in receivership on July 11, 1983 and was declared bankrupt on October 19, 1983. To date, the Government has made interim payments totalling $18,500,000 US to creditors under a guarantee in the amount of $27,000,000 US. It is anticipated that the Company's assets will be liquidated later in the year and that the Government will be called upon to make a payment of $7,000,000 US to settle remaining obligations to creditors at that time.

[10] There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 15 Canadian nuclear installations, 9 of which are active, as at March 31, 1986.

[11] The Fishing Vessel Insurance Plan is administered by the Government to insure fishermen against abnormal capital losses. A specified purpose account is credited with premiums, recoveries, and with advances to the account by the Government, such advances not to exceed $150,000 at any time. The account is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Plan. As at March 31, 1986, the insured value of vessels under the Plan amounted to $389,298,561; the balance of the account was $6,467,986 and outstanding claims against the account totalled $1,200,000.

[12] Includes $2.9 billion related to the administration of native statutory and treaty obligations by the Department of Indian Affairs and Northern Development. This amount represents plaintiffs' claims in 50 litigation cases. There are another 75 cases and settlements of Native Land claims currently under negotiation, for which amounts are not stated in the claims, and it is not possible to determine the amounts that may be ultimately payable.

SECTION 14

1985-86
PUBLIC ACCOUNTS

Index

INDEX

NOTE—NUMBERS IN **BOLD FACE** PERTAIN TO SECTIONS

A

Accounts payable, **2**•9, **10**•2, **10**•3
Accrual accounts, **1**•9, **1**•11, **1**•12
Accumulated deficit **2**•7, **2**•8, **2**•16, **13**•4
  as a percentage of gross national product (chart), **13**•5
  effect of changes, **2**•12
  in terms of total liabilities and net recorded assets, **13**•4
  per capita (chart), **13**•5
  statement for the year ended March 31, 1986, **2**•7
Administered trust accounts, **9**•11, **9**•16
Advance payments, Statistics Canada, **9**•20
African Development Bank, **8**•35, **8**•37
African Development Fund, **8**•37
Agricultural Development Fund, **8**•37
Agricultural services centres, **8**•28, **8**•31
  advances, **8**•28, **8**•29, **8**•31
  loans, **8**•28, **8**•29, **8**•31, **8**•49
Air Canada, **1**•6, **2**•8, **5**•9, **8**•3, **8**•9, **8**•20, **8**•22
  capital stock, **8**•8, **8**•9
  consolidated loan, **8**•8, **8**•9
  Winnipeg maintenance hangar, **8**•8, **8**•9
Alberta Province of
  loans, investments and advances, **8**•29
Algeria, special loan assistance to, **8**•33, **8**•34
All other Crown corporations, loans, investments and advances to, **1**•6, **2**•8, **5**•8, **8**•3, **8**•8, **8**•49
Allowance for borrowing of agent Crown corporations expected to be repaid by the Government, **2**•9, **8**•19, **8**•21, **8**•25, **10**•2, **10**•3
Allowance for conditional benefits, **8**•38
Allowance for employee vacation and termination benefits, **2**•9, **10**•2, **10**•3
Allowance for valuation **1**•6, **8**•3
Allowance for valuation of assets, **1**•6, **2**•8, **8**•3
Analysis of actuarial deficiency adjustments for 1985-86, **9**•5
Andean Development Corporation, **8**•37
Annuities agents' pension account, **9**•18, **9**•22
Antigua, special loan assistance to, **8**•33
Argentina, special loan assistance to, **8**•33
Army benevolent fund, **9**•11, **9**•16
Asian Development Bank, **8**•35, **8**•36
  special, **8**•37
Asian Development Fund, **8**•37
Assets, **2**•11, **2**•12
Assets and liabilities, statement of, **2**•8
Assisted passage scheme, **8**•41, **8**•43
Atlantic Development Board carry-over projects, **8**•27, **8**•28, **8**•30, **8**•49
Atlantic Pilotage Authority, **8**•20, **8**•22, **8**•24
Atlantic Provinces Power Development Act, **8**•27, **8**•28, **8**•30, **8**•49
Atomic Energy of Canada Limited, **1**•6, **2**•8, **5**•9, **8**•3, **8**•8, **8**•10, **8**•19, **8**•21, **8**•24, **8**•25, **8**•49
  Bruce heavy water plant, **8**•8, **8**•10, **8**•50
  capital stock, **8**•8, **8**•10
  commercial products division, **8**•8, **8**•10, **8**•50
  contributed capital, **8**•8, **8**•10
  Gentilly II nuclear power station, **8**•8, **8**•10
  heavy water inventory, **8**•8, **8**•10
  housing, **8**•8, **8**•10, **8**•49
  Lepreau nuclear station, **8**•8, **8**•10, **8**•49
  Sheridan Park engineering design office, **8**•8, **8**•10, **8**•49
Audited financial statements of the Government of Canada, 2
Authority for loans, investments and advances, **2**•12

A—*Concluded*

Authority for spending on operations, **2**•12
Authority for transactions, **2**•12
Aviation gas and diesel fuel, **1**•4, **5**•4, **5**•6, **5**•8, **5**•10

B

Bank of Canada, **1**•4, **5**•4, **5**•7, **5**•9, **8**•9, **8**•11, **8**•20, **8**•22
Bankruptcy Act
  security deposits, **9**•8, **9**•11
  share proceeds in trust, **9**•9, **9**•13
  shares in trust, **9**•9, **9**•13
  unclaimed dividends and undistributed assets, **9**•9, **9**•13
Barbados, special loan assistance to, **8**•33
Belize, special loan assistance to, **8**•33
Benefit fund, **9**•11, **9**•16
Berne Union of the World Intellectual Property Organization, **8**•35
Bolivia, special loan assistance to, **8**•33
Borrowing authority, **2**•12
Borrowings expected to be repaid by these Crown corporations, **2**•9, **8**•19, **8**•25, **10**•2
Borrowings by Agent Crown corporations, **8**•25, **10**•2
Borrowings of Agent Crown corporations, **2**•9, **2**•17, **10**•2
Borrowings of Crown corporations designated as agents of Her Majesty, **12**•12
Brazil, special loan assistance to, **8**•33
British Columbia, Province of
  loans, investments and advances, **8**•29
British Yukon Railway Company, **8**•42, **8**•45
Budgetary
  appropriations to Crown corporations, **8**•25
  deficit, **2**•5
  expenditure, **2**•5, **2**•11, *see* also Expenditure detailed information on, **6**, **6**•2
  revenue, **2**•5, **2**•11, *see* also Revenue detailed information on, **5**, **5**•2, **5**•3
  transactions, **1**•3, **1**•4, **1**•5, **2**•5
Burgeo Leasing Limited, **8**•42, **8**•46
Burma, special loan assistance to, **8**•33

C

Cameroun, special loan assistance to, **8**•33
Canada Assistance Plan, **1**•5, **2**•6
Canada Business Corporations Act—Unclaimed dividends and undistributed assets, **9**•9, **9**•13
Canada Council, **8**•20, **8**•22, **8**•24
Canada Deposit Insurance Corporation, **1**•6, **1**•12, **2**•8, **2**•17, **5**•9, **8**•3, **8**•4, **8**•19, **8**•21, **8**•25
Canada Development Corporation, **8**•39, **9**•9, **9**•12
Canada Development Investment Corporation, **1**•6, **2**•8, **8**•3, **8**•8, **8**•10, **8**•19, **8**•21, **8**•24, **8**•25, **8**•26, **9**•8, **9**•12
Canada Foundation account, **9**•10, **9**•13
Canada Harbour Place Corporation, **8**•19, **8**•21, **8**•24
Canada Lands Company (Mirabel) Limited, **8**•19, **8**•21, **8**•24
Canada Lands Company (Le Vieux-Port de Montréal) Limited, **8**•19, **8**•21, **8**•24
Canada Lands Company (Vieux-Port de Québec) Limited, **8**•19, **8**•21, **8**•24, **8**•26
Canada Mortgage and Housing Corporation, **1**•4, **1**•6, **1**•12, **2**•8, **5**•4, **5**•7, **5**•9, **8**•3, **8**•4, **8**•19, **8**•21, **8**•24, **8**•26

C—*Continued*

capital stock, 8·4
housing, 8·4, 8·5
joint projects, 8·4, 8·5
ownership assistance, 8·4, 8·6
real estate, 8·4, 8·5
sewage treatment projects, 8·4, 8·5
student housing projects, 8·4, 8·5
urban renewal scheme, 8·4, 8·5
Canada Museums Construction Corporation Inc, 8·19, 8·21, 8·24, 8·26
Canada Pension Plan, 1·8, 2·15
Canada Pension Plan Account, 1·6, 2·9, 6·14, 9·2, 9·3, 9·26
Canada Pension Plan Investment Fund, 6·14, 9·2, 9·3, 9·26, 12·8, 12·11
Canada Ports Corporation, 8·9, 8·11, 8·19, 8·21, 8·24, 8·25, 8·26
Saint John Harbour Bridge Authority, 8·9, 8·12
Canada Post Corporation account, 8·19, 8·21, 8·24, 9·8, 9·11
Canada savings bonds, 1·7, 2·9, 6·14, 10·2, 12·2, 12·7, 12·11, 12·12
held on account of employees, 1·7, 12·2
Canada works program, 9·19, 9·23
Canada's subscriptions to the capital of development banks, 8·35
Canadair Limited, 8·8, 8·11
Canadian Arctic Producers Co-operative Limited, 8·42, 8·45
loans, 8·42, 8·45
Canadian Arsenals Limited, 8·9, 8·12, 8·19, 8·21
Canadian Broadcasting Corporation, 8·9, 8·12, 8·19, 8·21, 8·24
Canadian Commercial Bank, 8·41, 8·42, 8·44, 8·48
Canadian Commercial Corporation, 8·9, 8·12, 8·19, 8·21, 8·24, 8·26, 9·8
Canadian Dairy Commission, 5·9, 8·9, 8·12, 8·19, 8·21, 8·24
account, 9·8, 9·11
Canadian defence industry, 8·42, 8·46
Canadian Film Development Corporation, 8·9, 8·13, 8·19, 8·21, 8·24
Canadian Forces
housing projects, 8·42, 8·46
personnel assistance fund, 9·11, 9·17
Superannuation Account, 1·8, 9·5, 9·6
Canadian Institute for International Peace and Security, 8·20, 8·22, 8·24
Canadian International Development Agency, 9·19
special loan assistance, 8·32
Canadian jobs strategy program, 9·19, 9·23
Canadian Livestock Feed Board, 8·19, 8·21, 8·24
Canadian National Railway System, 5·9, 8·3, 8·11, 8·20, 8·22, 8·24
Canadian Government Railways—Working capital, 8·8, 8·11
capital stock, 8·8, 8·11
consolidated loan, 8·8, 8·11
Yarmouth Bar Harbour ferry services, 8·8, 8·11
Canadian National Railways, 1·6, 2·8, 8·3, 8·11
Canadian National (West Indies) Steamships Ltd, 8·9, 8·13, 8·19, 8·21, 9·16
advances, 8·9, 8·13
capital stock, 8·9, 8·13
deposit and trust account, 9·11
Canadian Ownership Account, 7·2, 7·3, 9·2
Canadian Ownership special charge, 1·4, 5·4, 5·6
collected, 7·2
Canadian Patents and Development Limited, 8·9, 8·13, 8·19, 8·21, 8·24
Canadian producers of frozen groundfish, 8·41, 8·44
Canadian Saltfish Corporation, 8·9, 8·13, 8·19, 8·21, 8·25
Canadian Sports Pool Corporation, 8·19
other outstanding liabilities, 9·10, 9·15
unclaimed prizes, 9·10, 9·15
Canadian Wheat Board, The, 2·17, 8·19, 8·21, 8·24, 8·25

C—*Continued*

Canagrex, 8·19, 8·21
Canarctic Shipping Company Limited, 8·39
Candidates' election deposits, 9·9, 9·12
Canertech Inc, 8·19, 8·21, 8·26
Cape Breton Development Corporation, 8·9, 8·13, 8·19, 8·21, 8·24, 8·26
Capital leases, 13·6
purchasing options exercised during the year, 13·7
Caribbean Development Bank, 8·35, 8·36
Agricultural Development Fund, 8·37
Commonwealth Caribbean Regional, 8·37
special, 8·37
Cash, 2·8, 5·9, 13·3
Canadian currency, 1·7
Canadian dollar deposits, 13·4
foreign currencies, 1·7
foreign currency deposits, 13·4
Cash balance at end of year, 1·3, 1·7, 1·9, 2·5
Cash in hands of collectors and in transit, 13·3
Cash in transit, 1·6, 2·8, 13·3
Central American Bank for Economic Integration, 8·37
Change in cash, 1·3, 2·5
Changes in accounting policies, 2·12
Child tax credit, 2·17
Chile, special loan assistance to, 8·33
China, loan to, 8·32
Chippewa Band of Kettlepoint, 8·42, 8·45
Civil service insurance fund, 9·18, 9·20
Classification of financial transactions, 2·11
CN Marine Inc, 8·20, 8·22, 8·24, 8·26
Coast Ferries Limited, 8·42, 8·48
Colombia, special loan assistance to, 8·33
Commitments under capital lease arrangements, 2·17, 13·6
Commitments under capital lease arrangements in order of maturity, 13·7
Common school funds—Ontario and Quebec, 9·10, 9·13
Commonwealth War Graves Commission, 8·42, 8·49
Company stock option, 8·42, 8·46
Comparative statements of transactions, 1
Comprehensive development plan agreement, 8·27, 8·30
Computerized space programming methodology, 9·19, 9·24
Congo-Brazzaville, special loan assistance to, 8·33
Consolidated Computer Incorporated, 8·42, 8·46
Consolidated Specified purpose accounts, 5·9, 7
Consolidation of Crown corporations, 2·13, 8·22, 8·23
Construction of multi-purpose exhibition buildings, 8·41, 8·43
Contingent liabilities of Crown corporations, 8·26
Contingent liabilities of the Government of Canada, 2·13, 13·8
statement of, 13·8
Contractors' and other holdbacks, 10·4
Contractors' security deposits, 9·9, 9·12
bonds, 9·9
cash, 9·9
certified cheques, 9·9
Cooperative Energy Corporation, 8·39
Corporation income tax, 1·4, 2·6, 5·3, 5·4, 5·6, 5·7, 5·10
Corporation of the City of Montreal, 8·42, 8·48
Cost recoverable technical assistance program, 9·19, 9·24
Costa Rica, special loan assistance to, 8·33
Council for Yukon Indians, 8·42, 8·45
Crop reinsurance fund, 7·2, 7·3, 9·18
Crown corporations
loans, investments and advances, 1·6, 2·8, 5·9, 8·3, 8·4, 8·49
Crown corporations' surplus moneys, 9·8, 9·12
Canadian Commercial Corporation, 9·8
St Lawrence Seaway Authority, The, 9·8
Cuba, special loan assistance to, 8·33
Cultural property, 8·41, 8·43

C—*Concluded*

Custodian administration account, 9•10, 9•14
Customs Co-operation Council, 8•35
Customs import duties, 1•4, 2•6, 5•3, 5•4, 5•6, 5•8, 5•10

D

Defence, 1•5, 2•6
Defence Construction (1951) Limited, 8•19, 8•21, 8•24, 8•26
Defence production loan account, 8•42, 8•48
Deficit, 1•3, 1•9, 2•5, 2•6
  accumulated, 2•7, 2•8, 2•13, 2•16, 13•4, 13•5
  effect of changes of the current and previous years, 2•12
Dependants' pension fund—Royal Canadian Mounted Police, 9•22, 9•25
  audited financial statement, 9•26
Deposit account
  Consumer and Corporate Affairs, 9•19, 9•23
Deposit and trust accounts, 1•6, 2•9, 6•14, 9•2, 9•8, 9•9
Development of export trade, 8•32, 8•34, 8•41, 8•44
Details of Government of Canada Financial Interest in Crown Corporations, 8•21
Details of outlays by envelope, 4•2
Developing countries
  special loan assistance to, 8•32
Direct job creation and training, 1•5, 2•6
Discount on Treasury bills
  unamortized, 10•2, 10•3
Disposition of authorities, 2•10, 2•16
Domestic coinage, 5•4, 5•7
Dominica, special loan assistance to, 8•33
Dominican Republic, special loan assistance to, 8•33
Donation trust fund, 9•10, 9•16
Dyskinesia and torticollis research, 9•10, 9•16

E

East African Community, special loan assistance to•8•33
Economic and regional development, 1•5, 2•6
Ecuador, special loan assistance to, 8•33
Education support, 1•5, 2•6
Effect of changes on the accumulated deficit at the beginning of year, 2•13
Effect of changes on the deficit, 2•13
Egypt, special loan assistance to, 8•33, 8•34
Eldorado Mining and Refining Limited—Unpresented capital stock, 10•4
Eldorado Nuclear Limited, 8•8, 8•11, 8•49
Employment expansion and development program, 9•19, 9•23
Energy taxes, 1•4, 2•6, 5•4, 5•6, 5•8
Enterprise development program, 8•42, 8•46
Envelopes and outlays
  detailed information on, 4•2
Envelopes and outlays, Estimates and Appropriations, detailed information on, 4
Eskimo loan fund, 8•42, 8•45
Established programs financing, 1•5, 2•6
Estates—Armed services, 9•10, 9•15
Estates fund, 9•11, 9•17
Estimates and Appropriations
  detailed information on, 4•7
Eurocan Pulp and Paper Co Ltd, 8•42, 8•46
Exchange Fund Account, 1•4, 5•4, 5•7, 5•9, 11•4
  audited financial statements, 11•4
Excise duties, 1•4, 5•3, 5•4, 5•6, 5•8, 5•10
Excise tax—Gasoline, 1•4, 5•4, 5•6, 5•8, 5•10
Excise taxes and duties, 1•4, 2•6, 5•3, 5•4, 5•6, 5•8

E—*Concluded*

Expenditure, 1•3, 1•4, 1•5, 1•9, 1•10, 1•11, 2•6, 2•11, *see* also Budgetary expenditure
  by envelope, 6•3
  by envelope and source, 6•4
  by major spending ministry, monthly, 6•16
  by program, 6•9
  by standard object, 2•16, 6•8
  by type, 6•10
  statement of revenue and, 2•6
  under statutory authority, 6•14, 6•15
Export Development Corporation, 1•6, 1•12, 2•8, 5•9, 8•3, 8•6, 8•19, 8•21, 8•25, 8•26
  capital stock, 8•4, 8•6
  loans, 8•4, 8•6
Extended National Accounts Presentation
  summary statement of transactions, 1•9, 1•11, 1•12
Extended National Accounts Reconciliation, 1•13, 1•14,
External affairs and aid, 1•5, 2•6

F

Fair wages suspense account, 9•10, 9•15
Fairs and missions, 9•8, 9•11
Fairs, shows and seminars, 9•9, 9•12
Family allowances, 1•5, 2•6
Farm Credit Corporation, 1•4, 1•6, 1•12, 2•8, 5•4, 5•7, 5•9, 8•3, 8•4, 8•6, 8•19, 8•21, 8•24, 8•25
  contributed capital, 8•4, 8•6
  farm syndicates loan fund, 8•4, 8•7
  notes 8•4, 8•6
Farquharson scholarships, 9•10, 9•16
Federal Business Development Bank, 1•6, 1•12, 2•8, 5•9, 8•3, 8•7, 8•19, 8•21, 8•24, 8•25, 8•26
  loans, 8•4, 8•7
  paid-in capital, 8•4, 8•7
Federal Court
  fees, 9•19, 9•24
  special account, 9•10, 9•15
Federal-provincial employment loans program, 8•27, 8•28, 8•29, 8•30, 8•49
Federal-provincial fiscal arrangements, 8•27, 8•29, 8•30
Federal Republic of Germany, 9•19
  German army, 9•19
Federal sales tax—Correctional Service, 9•20, 9•25
Fees paid in advance—Importation of foreign cattle, 9•19, 9•23
Financial assets, 2•8
Financial assistance under budgetary appropriation to Crown Corporations, 8•24
Financial requirements (excluding foreign exchange), 1•3, 1•9, 2•5
Financial statements of the Government of Canada, audited, 2
Fines—Indian Act, 9•19, 9•24
Fiscal arrangements, 1•5, 2•6
Fishing vessel insurance plan, 9•18, 9•21
Fixed assets, 2•8, 2•12, 13•4
Food and Agriculture Organization, 8•35
Footwear and tanning industries adjustment program, 8•42, 8•47
Foreign claims fund, 9•10, 9•14
Foreign exchange accounts, 2•8, 5•9
  detailed information on, 11, 11•2
Foreign exchange transactions, 1•3, 1•7, 1•9, 2•5
Foreign governments, 9•19, 9•24
Freshwater Fish Marketing Corporation, 8•9, 8•14, 8•19, 8•21

G

Gabon, special loan assistance to, 8•33
General Agreement on Tariffs and Trade, 8•35

G—*Concluded*

Ghana, special loan assistance to, **8**·33
Gold, **2**·15
Government Annuities Account, **1**·6, **2**·9, **6**·14, **9**·2, **9**·8, **9**·32
Government of Canada as an accounting entity, **2**·11
Government of Canada financial interest in Crown corporations, **8**·17, **8**·18, **8**·19, **8**·20, **8**·22
Government of the Northwest Territories, **8**·29, **8**·31
Government of the Yukon Territory, **8**·29, **8**·31
Government's holdings of unmatured debt, **1**·7, **2**·9, **5**·9, **12**·2
Great Lakes Fishery Commission—Lamprey research and control, **9**·10, **9**·14
Great Lakes Pilotage Authority, Ltd, **8**·20, **8**·22, **8**·24
Greece, loan to, **8**·32
Grenada, special loan assistance to, **8**·33
Groundfish processors, **8**·41, **8**·44
Guarantee deposits
  Canadian International Development Agency, **9**·19, **9**·24
  Customs and Excise, **9**·9, **9**·12
  Energy, Mines and Resources
  oil and gas, **9**·8, **9**·11
  Environment, **9**·8, **9**·11
  Fisheries and Oceans, **9**·8, **9**·12
  Indian Affairs and Northern Development, **9**·8, **9**·12
    reserve resources, **9**·8, **9**·12
    rotating herds, **9**·8, **9**·12
Guatemala, special loan assistance to, **8**·33
Guyana, special loan assistance to, **8**·33

H

Haddock fishermen, **8**·41, **8**·44
Halifax 1917 explosion pension account, **9**·10, **9**·14
Halifax Port Corporation, **8**·9, **8**·14, **8**·19, **8**·21
Hamilton Harbour Commissioners, **8**·42, **8**·48
Harbourfront capital account, **9**·9, **9**·12
Harbourfront Corporation, **8**·20, **8**·22, **8**·24
Health insurance supplementary account, **9**·18, **9**·21
Herbert Lott naval trust fund, **9**·10, **9**·15
Honduras, special loan assistance to, **8**·33
Housing, **1**·5, **2**·6
Hydro-Quebec Research Institute, **8**·41, **8**·43, **8**·49

I

Immigration guarantee fund, **9**·8, **9**·11
Importation of Dutch bulbs, **9**·19, **9**·23
Importation of foreign cattle, **9**·19, **9**·23
Imprest account cheques, **10**·3
Imprest accounts, standing advances and authorized loans, **8**·41, **8**·43
Income tax, **1**·4, **2**·6, **5**·4, **5**·6
India, special loan assistance to, **8**·33
Indian
  agencies revenue trust bank accounts, **9**·10, **9**·14
  band funds, **9**·10, **9**·14
    shares and certificates, **9**·10, **9**·14
  compensation funds, **9**·10, **9**·15
  contributions to the subsidy housing program, **9**·8, **9**·12
  economic development, **8**·42, **8**·45
  estate accounts, **9**·10, **9**·15
  housing assistance, **8**·42, **8**·45
  moneys suspense account, **9**·10, **9**·15
  1924 Ontario lands agreement, **9**·10, **9**·15
  savings accounts, **9**·8, **9**·12
  special accounts, **9**·8, **9**·15
Indian Act, fines, **9**·19, **9**·24
Indonesia, special loan assistance to, **8**·33
Industrial and regional development program, **8**·42, **8**·47

I—*Concluded*

Inmates' trust fund, **9**·11, **9**·16
In-Situ contaminants workshop, **9**·19, **9**·24
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds, **9**·9, **9**·12
  National Defence, **9**·9
  Solicitor General—Royal Canadian Mounted Police, **9**·9
  Supply and Services, **9**·9
Insurance and death benefit accounts, **9**·18
Insurance and medical care services, **1**·5, **2**·6
Insurance programs, **2**·14
Inter-American Development Bank, **8**·35, **8**·36, **8**·49
  Fund for Special Operations, **8**·37
Interest
  accrued, **10**·2, **10**·3
  bearing loans, Unemployment Insurance Account, **2**·9, **9**·2
  due, **10**·2, **10**·3
  on bank deposits, **1**·4, **5**·4, **5**·7, **5**·9
  on bonds—Insurance Companies, **9**·20, **9**·25
  on investment *re*: military purchases, **5**·9
  on loans to the Unemployment Insurance Account, **5**·9
  rates, unmatured debt, **12**·11
Interest and matured debt, **2**·9, **10**·2
Intergovernmental Maritime Consultative Organization, **8**·35
International agencies—Travel account, **9**·10, **9**·13
International Atomic Energy Agency, **8**·35
International Bank for Reconstruction and Development, **8**·35, **8**·37
  world banks, **8**·36
International Centre for Ocean Development, **8**·20, **8**·24
International Civil Aviation Organization, **8**·35
International Development Assistance—Loans and subscriptions, **2**·14
International Development Association, **8**·35, **8**·36
International Development Research Centre, **8**·19, **8**·22, **8**·24
International Finance Corporation, **8**·35, **8**·36
International financial institutions, **8**·35, **8**·37, **8**·49
International Fund for Agriculture Development, **8**·37
International Joint Commission, **9**·19
International Labour Organization, **8**·35
International Monetary Fund, **8**·37
  notes payable, **1**·7, **2**·8, **11**·2, **11**·3
  subscriptions, **1**·7, **2**·8, **5**·9, **11**·2, **11**·3
International Natural Rubber Agreement, **8**·35, **8**·37
International organizations, **1**·6, **2**·8, **5**·9, **8**·3, **8**·34, **8**·35, **8**·49
International organizations and associations, **8**·35, **8**·37
International reserves held in the Exchange Fund account, **1**·7, **2**·8, **11**·2, **11**·3
International Tin Council, **8**·35, **8**·37
Inuvik General Hospital, **9**·10, **9**·16
Investors' Indemnity fund, **9**·18, **9**·20
Ivory Coast, special loan assistance to, **8**·33

J

Jacques Cartier and Champlain Bridges Incorporated, The, **8**·9, **8**·16, **8**·20, **8**·22, **8**·24, **8**·26
Jamaica
  loan for economic assistance, **8**·32, **8**·49
  special loan assistance to, **8**·33
Joint and mixed enterprises; and
  loans, investments and advances, **1**·6, **2**·8, **5**·9, **8**·3, **8**·39
Justice and legal, **1**·5, **2**·6

K

Kennedy Round agreement, **8**·42, **8**·47
Kenya, special loan assistance to, **8**·33
Korea, special loan assistance to, **8**·33

L

Labour Standards suspense account, **9**•10, **9**•15
Lamprey research and control, Great Lakes Fishery Commission, **9**•10, **9**•14
Land assurance fund, **9**•18, **9**•21
Laurentian Pilotage Authority, **8**•20, **8**•22, **8**•24
Lending institutions, loans, investments and advances to Crown corporations, **1**•6, **1**•12, **2**•8, **5**•9, **8**•3, **8**•4
Liabilities, **2**•9, **2**•11, **2**•12
  contingent, **2**•12, **13**•8
  other, **2**•9, **10**•2
  statement of assets and, **2**•8
  statement of contingent, **13**•8
Loading ramp, Yarmouth, NS, **8**•27, **8**•30
Loans and accountable advances, **8**•41
Loans and other transactions, **1**•9, **1**•11, **1**•12
Loans, investments and advances, **1**•3, **1**•5, **1**•6, **1**•9, **1**•11, **1**•12, **2**•5, **2**•8, **5**•9
  detailed information on, **8**, **8**•2, **8**•3
Loans to developing countries, **2**•14
Locally-engaged contributory pension account, **9**•18, **9**•22
Loto Canada Inc, **8**•9, **8**•14
Lower Churchill Development Corporation, **8**•39, **8**•40

M

Mackenzie King trust account, **9**•9, **9**•13
Madagascar, special loan assistance to, **8**•33
Mainland Investments Limited, **8**•27, **8**•30
Malaysia, special loan assistance to, **8**•33
Malta, special loan assistance to, **8**•33
Manitoba, Province of
  loans, investments and advances, **8**•28
Maritime pollution claims fund, **9**•18, **9**•21
Market development incentive payments—Alberta, **9**•19, **9**•23
Marketable bonds, **1**•7, **2**•9, **12**•2, **12**•11, **12**•12
  payable in Canadian currency, **6**•14, **12**•2, **12**•3
  payable in foreign currencies, **2**•9, **6**•14, **12**•2, **12**•6
Matured debt, **10**•2, **10**•3
Maturity of Government debt, **2**•16, **12**•12
Mauritania, special loan assistance to, **8**•34
Medical Research Council—
  Dyskinesia and torticollis research, **9**•10
  Farquharson scholarships, **9**•10
Members of Parliament retiring allowances account, **9**•18, **9**•22
Mexico, special loan assistance to, **8**•34
Military purchases excess funds deposit, **9**•20, **9**•25
Mingan Associates, Ltd, **8**•9, **8**•20, **8**•22
Miscellaneous accountable advances, **8**•41, **8**•43
Miscellaneous accountable imprest and standing advances, **8**•41, **8**•43
Miscellaneous departmental paylist deductions, **10**•4
Miscellaneous loans, investments and advances, **1**•6, **2**•8, **5**•9, **8**•3, **8**•41, **8**•49
Miscellaneous other liabilities, **2**•9, **10**•2, **10**•4
Miscellaneous projects' deposits
  Agriculture, **9**•19, **9**•23
  Energy, Mines and Resources, **9**•19, **9**•24
  Environment, **9**•19, **9**•24
  Fisheries and Oceans, **9**•19, **9**•24
Moneys received after March 31 but applicable to the current year, **13**•3
Monthly total net expenditure by major spending ministry, **6**•16
Monthly total net revenue by selected classification, **5**•10
Montreal Port Corporation, **8**•9, **8**•14, **8**•19, **8**•21, **8**•26
Montserrat, special loan assistance to, **8**•34
Morocco, special loan assistance to, **8**•34
Municipal Development and Loan Board, **1**•12, **8**•27, **8**•28, **8**•29, **8**•30

N

National Arts Centre Corporation, **8**•20, **8**•22, **8**•24
National Battlefields Commission, The
  trust fund, **9**•9, **9**•13
National accounts transactions, **1**•9, **1**•11
National Capital Commission, **8**•9, **8**•14, **8**•19, **8**•21, **8**•24, **8**•26
National governments including developing countries
  loans, investments and advances, **1**•6, **2**•8, **5**•9, **8**•3, **8**•31, **8**•32, **8**•49
National Lottery account, **9**•11, **9**•16
National Museums of Canada—Trust account, **9**•9
National Research Council, **9**•19
Nanisivik Mines Ltd, **8**•42, **8**•45
Native claimants, **8**•42, **8**•45
NATO, *see* North Atlantic Treaty Organization
Natural gas and gas liquids tax, **1**•4, **5**•4, **5**•6, **5**•8
Net recorded assets, **2**•8
Net source, **1**•3, **1**•9, **2**•5
New Brunswick, Province of
  loans, investments and advances, **8**•28
Newfoundland and Labrador Development Corporation Limited, **8**•40
  capital stock, **8**•39, **8**•40
  loans, **8**•39, **8**•40
Newfoundland, Province of,
  loans, investments and advances, **8**•27
New Grade Energy Inc, **8**•41, **8**•43
Nicaragua, special loan assistance to, **8**•34
Nigeria, special loan assistance to, **8**•33, **8**•34
Nobody's perfect—Shared-cost project, **9**•19, **9**•24
Non-budgetary transactions, **1**•3, **1**•5, **1**•6, **2**•5
Non-government agencies, **9**•19, **9**•24
Non-marketable bonds, **12**•11
Non-resident income tax, **1**•4, **2**•6, **5**•4, **5**•6, **5**•8, **5**•10
Non-tax revenue, **2**•6, **5**•3, **5**•4, **5**•7, **5**•10
North Atlantic Treaty Organization, (NATO), **9**•19, **9**•24
  damage claims recoverable, **8**•32, **8**•34
  infrastructure projects, **9**•19
  other projects, **9**•19
Northern Canada Power Commission, **5**•9, **8**•15, **8**•19, **8**•21, **8**•26
  advances, **8**•9, **8**•15
  loans, **8**•9, **8**•15, **8**•49
  working capital, **8**•9, **8**•15
Northern Transportation Company Limited, **8**•15, **8**•19, **8**•24, **8**•42, **8**•48
  capital stock, **8**•9, **8**•15
  loans, **8**•9, **8**•15
Northwest Territories
  loans, investments and advances, **8**•29
Notes and loans, **1**•7, **2**•9, **6**•12, **12**•2, **12**•9, **12**•11, **12**•12
Notes payable
  International Monetary Fund, **2**•8, **8**•37, **11**•2, **11**•3
  international organizations, **2**•8, **8**•3, **8**•35
  payable in Canadian currency, **6**•14
  payable in foreign currencies, **6**•14
Notes to the financial statements of the Government of Canada, **2**•11
Nova Scotia, Province of
  loans, investments and advances, **8**•27
N•S• Holdco Limited, **8**•39, **8**•40
  advance, **8**•39, **8**•40
  capital stock, **8**•39, **8**•40
Nuclear liability reinsurance account, **9**•18, **9**•20

O

Observations by the Auditor General on the financial statements of the Government of Canada, **3**
Oil export charges, **1**•4, **5**•4, **5**•6, **5**•8, **5**•10
  revenue sharing account, **7**•2, **7**•3, **9**•19, **9**•24

O—*Concluded*

Oil refinery terminal wharf at Come-by-Chance, Newfoundland, **8·42**, **8·46**
125459 Canada Limited, **8·39**, **8·40**
1924 Ontario lands agreement, **9·10**, **9·15**
Old age security benefits, guaranteed income supplements and spouses' allowances, **1·5**, **2·6**
Ontario, Province of
  loans, investments and advances, **8·28**
Opinion of the Auditor General on the financial statements of the Government of Canada, **2·19**
Other accounts reported on the Statement of Assets and Liabilities
  detailed information on, **13·3**
Other accounts, return on investments, **5·9**
Other excise taxes and duties, **1·4**, **2·6**, **5·4**, **5·6**, **5·10**
Other expenditure, **1·5**, **2·6**
Other information related to the Financial Statements, 13
Other liabilities, **1·6**, **2·8**, **2·9**
  detailed information on, **10**, **10·2**
  miscellaneous, **1·6**, **2·8**, **2·9**, **10·2**, **10·4**
Other loans, investments and advances, **1·6**, **2·8**, **5·9**, **8·3**
Other non-tax revenue, **2·6**, **5·4**, **5·7**
Other return on investments, **1·4**, **5·4**
Other specified purpose accounts, **1·6**, **2·9**, **6·14**, **9·2**, **9·18**
Other tax revenue, **1·4**, **2·6**, **5·3**, **5·4**, **5·6**, **5·7**, **5·8**, **5·10**
Other transactions, **1·3**, **1·5**, **1·9**, **1·11**, **1·12**, **1·13**, **2·5**
Ottawa Civil Service Recreational Association, **8·41**, **8·44**
Outlays by envelope
  details of, **4·2**
Outlays of ministries by envelope, **4·6**
Outstanding cheques, **10·3**
Outstanding cheques and warrants, **2·9**, **10·2**, **10·3**

P

Pacific Pilotage Authority, **8·20**, **8·22**
Pakistan, special loan assistance to, **8·34**
Paraguay, special loan assistance to, **8·34**
Paris Union of the World Intellectual Property Organization, **8·35**
Parliament, **1·5**, **2·6**
Parliamentary spending authorities, **4·7**
Parolees, **8·42**, **8·48**
Pêcheries Canada Inc, **8·9**, **8·15**, **8·19**, **8·21**, **8·26**
Personal income tax, **1·4**, **2·6**, **5·3**, **5·4**, **5·6**, **5·7**, **5·10**
Personnel posted
  abroad, **8·41**, **8·43**
  in Canada, **8·41**, **8·43**
Peru, special loan assistance to, **8·33**, **8·34**
Petro-Canada, **1·6**, **2·8**, **5·9**, **8·3**, **8·8**, **8·11**, **8·19**, **8·21**, **8·24**, **8·25**, **8·26**
  capital stock, **8·8**
  common, **8·8**
  preferred, **8·8**
Petro-Canada Enterprises Inc—Unclaimed shares, **9·11**, **9·16**
Petroleum and gas revenue tax and incremental oil revenue tax, **1·4**, **5·4**, **5·6**, **5·8**, **5·10**
Petroleum compensation charge, **5·4**, **5·6**
Philippines, special loan assistance to, **8·34**
Pioneer Trust Payment Continuation Act account, **9·18**, **9·21**
Port Alberni Harbour Commission, **8·42**, **8·48**
Port of Quebec Corporation, **8·19**, **8·21**, **8·26**
Posts abroad, **8·41**, **8·43**
Prairie farm emergency fund, **9·18**, **9·20**
Premium and discount on exchange, **5·4**, **5·7**
Presentation of Expenditure by Standard object, **2·17**
Prince Edward Island, Province of
  loans, investments and advances, **8·27**
Prince Rupert Port Corporation, **8·9**, **8·15**, **8·19**, **8·21**
Privileges, licences and permits, **5·4**, **5·7**

P—*Concluded*

Proceeds from sales, **5·4**, **5·7**
Program expenditure, **1·5**, **2·6**
Promotion of official languages, **9·20**, **9·25**
Provincial and territorial governments
  loans, investments and advances, **1·6**, **2·8**, **5·9**, **8·3**, **8·27**, **8·49**
Provincial government securities held by the Canada Pension Plan Investment Fund, **2·9**, **9·2**, **9·3**
Provincial sales tax
  Correctional Service, **9·20**, **9·25**
  Energy, Mines and Resources, **9·20**, **9·25**
  National Library, **9·20**, **9·25**
  Public Archives, **9·20**, **9·25**
  Royal Canadian Mounted Police, **9·20**, **9·25**
Provincial tax collection agreements account, **1·6**, **2·9**, **9·2**, **9·17**
Provincial workers' compensation boards, **8·42**, **8·46**
Provision for compound and bonus interest on Canada savings bonds, **10·2**, **10·3**
Public debt, **1·5**, **2·6**
Public debt charges, **6·14**
Public Service death benefit account, **9·18**, **9·21**, **9·22**
Public Service Superannuation Account, **1·8**, **9·5**, **9·6**

Q

Quebec, Province of
  loans, investments and advances, **8·28**
Queen's Fellowship fund—Social Sciences and Humanities Research Council, **9·20**, **9·25**

R

Radio Engineering Products Limited, **8·42**, **8·47**
Receiver General current deposits, **13·3**, **13·4**
Receiver General special deposits, **13·3**, **13·4**
Reconciliation of outlays for loans, investments and advances to non-budgetary use of appropriations, **4·9**
Reconciliation of total net revenue, **5·6**, **5·7**, **6·6**
Recorded uncollected interest
  loans, investments and advances, **8·49**
Refunds of previous years' expenditure, **5·4**, **5·7**
Regional Electrical interconnections, **8·27**, **8·28**, **8·30**, **8·49**
Regular forces death benefit account, **9·18**, **9·21**
Rental income from properties, **5·9**
Retirement fund, **1·4**, **9·18**, **9·23**
Return on investments, **2·6**, **5·4**, **5·7**, **5·9**
Returned soldiers' insurance fund, **9·18**, **9·22**
Revenue, **1·3**, **1·4**, **1·9**, **1·11**, **2·6**, **2·11**, **5·3**, *see* also Budgetary revenue
  by main classification and source, budgetary, **5·4**
  by selected classification, monthly, **5·10**
  five year comparative summary (chart), **5·3**
  non-tax, **2·6**, **5·4**
  revenue and expenditure, statement of, **2·6**
  tax, **2·6**, **5·4**
Royal Canadian Mint, **5·9**, **8·9**, **8·16**, **8·19**, **8·21**
  account, **9·9**, **9·12**
Royal Canadian Mounted Police
  benefit fund, **9·11**, **9·20**
  dependants' pension fund, **9·18**
    audited financial statements, **9·32**
  Superannuation Account, **1·8**, **9·5**, **9·6**, **9·7**

S

Saint John Harbour Bridge Authority, **8·9**, **8·41**, **8·44**, **8·49**
St Anthony Fisheries Limited, **8·20**, **8·22**
St John's Port Corporation, **8·9**, **8·16**, **8·19**, **8·21**, **8·26**

S—*Continued*

St Lawrence Seaway Authority, The, 8•9, 8•16, 8•19, 8•21, 8•26, 9•8
interest bearing loans, 8•49
St Lucia, special loan assistance to, 8•34
St Vincent, special loan assistance to, 8•34
Ste-Anne's Hospital, 9•11, 9•17
Sales tax, 1•4, 2•6, 5•3, 5•4, 5•6, 5•8, 5•10
Salvador, El, special loan assistance to, 8•33, 8•34
Saskatchewan, Province of
loans, investments and advances, 8•29
Seaway International Bridge Corporation, Ltd, The, 8•19, 8•21, 8•25
Security deposits—Bankruptcy Act, 9•8, 9•11
Senegal, special loan assistance to, 8•33, 8•34
Services and service fees, 5•4, 5•7
Services to Government, 1•5, 2•6
Share proceeds in trust—Bankruptcy Act, 9•9, 9•13
Shared-cost projects, 9•19, 9•24
Shares in trust—Bankruptcy Act, 9•9, 9•13
Significant accounting policies, 2•11
Sino-Canadian audit management training, 9•19, 9•24
Sioux Lookout Zone Hospital, 9•10, 9•16
SNC Defence Products Inc• 9•9, 9•12
Social assistance—Indians and Inuit, 1•5, 2•6
Social Sciences and Humanities Research Council, 9•25
Social development, 1•5, 2•6
Societa a responsabilita limitata Immobiliare San Sebastiano, 8•20, 8•22
Société Inter-Port de Québec, 8•39, 8•40
Soldier Settlement and Veterans' Land Act, 9•11
Source and Disposition of Authorities, 2•10, 2•16, 4•8
South Saskatchewan River project—Treasury bills, 8•29, 8•31
Special areas and highways agreement, 8•27, 8•28, 8•29, 8•30, 8•49
Special deposits, Receiver General, 13•3, 13•4
Special development loans program, 8•27, 8•28, 8•29, 8•30, 8•49
Special Drawing Rights allocations, 1•7, 2•8, 11•2, 11•3
Special fund
National Research Council, 9•19, 9•25
Special non-marketable bonds, 6•12, 12•8
issued to the Canada Pension Plan Investment Fund, 1•7, 2•9, 12•2
Special operating account
National Library, 9•9, 9•13
Special petroleum compensation charge, 1•4
Specified purpose accounts, 1•3, 1•5, 1•6, 2•5, 2•9, 6•14
detailed information on, 9, 9•2
Specified Purpose and Exchange Fund Accounts, 2•9
Sri Lanka, special loan assistance to, 8•34
Standards Council of Canada, 8•20, 8•22, 8•24
Statement of accumulated deficit, 2•7
Statement of accumulated deficit in terms of total liabilities and net recorded assets, 13•4
Statement of all Borrowing Transactions on behalf of Her Majesty, 12•12
Statement of assets and liabilities, 2•8
Statement of contingent liabilities, 13•8
Statement of responsibility and preface, 2•2
Statement of revenue and expenditure, 2•6
Statement of transactions, 1•4, 1•5, 1•6, 1•7, 1•8, 1•9, 1•10, 1•12, 1•14, 2•5
Statement of source and disposition of authorities 2•10, 2•16
Statements of transactions, Comparative, 1
Statistics Canada
advance payments, 9•25
Subscriptions and loans to international organizations, 2•15
Summary of transactions in superannuation accounts that resulted in charges to budgetary expenditure 9•6
Summary statement of transactions—Public Accounts presentation, 1•3
Summer employment—Experience development program 9•19, 9•23

S—*Concluded*

Superannuation accounts, 1•6, 1•8, 2•9, 2•15, 6•14, 9•2, 9•4, 9•5
Supplementary Retirement Benefits Account 1•8, 9•5, 9•6, 9•7
Supplementary statements, 5•10, 8•49, 12•11
Supply revolving fund—Interest, 5•9
Suspense accounts, 10•4
Swaziland, special loan assistance to 8•34
Sydney Steel Corporation, 8•42, 8•46

T

Tax revenue, 1•4, 2•6, 5•4, 5•6, 5•7
per capita, 5•7
Teleglobe Canada, 5•9, 8•9, 8•16, 8•19, 8•21, 8•25, 8•26
Télésat Canada, 8•39, 8•40
Television, film and radio, 1•5, 2•6
Temporary deposits received from importers, 9•9, 9•12
Territorial subsidiary agreement on human resource development, 9•19, 9•23
Thailand, special loan assistance to, 8•33, 8•34
Thunder Bay Harbour Commission 8•42, 8•49
Togo, special loan assistance to, 8•34
Town of Oromocto, 8•28, 8•31, 8•41, 8•44
Town of Oromocto Development Corporation 8•41, 8•44
Transactions in the Unemployment Insurance Account, 7•3,
Translation of foreign currency transactions, 2•12
Travel account—International agencies, 9•10, 9•15
Treasury bill(s), 1•7, 2•9, 6•14, 12•2, 12•8, 12•11
average yields at tender, 12•11
issues and redemptions, 12•9
Trinidad, special loan assistance to, 8•33, 8•34
Trust account
National Museums of Canada, 9•9, 9•13
Trust fund
National Battlefields Commission, 9•9, 9•13
National Research Council, 9•19, 9•24
Natural Sciences and Engineering Research Council, 9•10, 9•16
Social Sciences and Humanities Research Council, 9•20, 9•25
Tunisia, special loan assistance to, 8•34
Turkey, special loan assistance to, 8•33

U

Unamortized discount on Treasury bills, 2•9, 10•2, 10•3
Unamortized portion of actuarial deficiencies, 2•9, 9•2, 9•5, 9•18
Canadian Forces Superannuation Account, 9•5
Public Service Superannuation Account, 9•5
Royal Canadian Mounted Police Superranuation Account, 9•5
Unclaimed dividends and undistributed assets
Bankruptcy Act, 9•9, 9•13
Canada Business Corporations Act, 9•9, 9•13
Winding-up Act, 9•9, 9•13
Unclaimed moneys due to Canadian seamen, 9•11, 9•16
Unemployment Insurance Account, 7•2, 7•4, 9•2
audited financial statements, 7•4
Contributions, 1•4, 2•6, 5•3, 5•4, 5•6
interest bearing loans, 7•2
interest on loans to the, 5•9
transactions in the, 7•3
Unemployment insurance benefits, 1•5, 2•6
Unemployment Insurance warrants, 10•3
United Kingdom, 9•19
British army, 9•19
deferred principal, 8•32
United Kingdom Financial Agreement Act, 1946, The, 8•32, 8•49
United Nations bonds, 8•35
United Nations Educational, Scientific and Cultural Organization, 8•35

U—*Concluded*

United Nations organizations, 8•35
United States of America, 9•19
Unmatured debt
detailed information on, 12, 12•2
March 31, from 1982 to 1986, with the average rate of interest thereon, 12•11
of the Government of Canada, 12•12
payable in Canadian currency 1•7, 2•9, 6•14, 12•2
payable in foreign currencies, 1•7, 2•9, 6•14, 12•2
transactions, 1•3, 1•7, 1•9, 2•5
Uranium Canada, Limited, 8•9, 8•17

V

Valuation of assets and liabilities, 2•12
Vancouver Port Corporation, 8•9, 8•17, 8•19, 8•21, 8•26
Various Francophone countries, special loan assistance to, 8•34
Veterans administration and welfare trust fund, 9•11, 9•17
Veterans benefits, 1•5, 2•6
Veterans care trust accounts, 9•11, 9•17
Veterans' insurance fund, 9•18, 9•22
Veterans' Land Act, 1•12
trust account general, 9•11, 9•17
Veterans' Land Act Fund
advances less allowance for conditional benefits, 1•6, 2•8, 8•3, 8•38
advances, loans, investments and advances, 5•9, 8•38
VIA Rail Canada Inc, 8•9, 8•17, 8•20, 8•22, 8•24

W

War claims fund—World War II, 9•10, 9•14
Western grain stabilization account, 7•2, 7•3, 9•14, 9•18
Winding-up Act—Unclaimed dividends and undistributed assets, 9•9, 9•13
Winter capital projects fund, 8•27, 8•28, 8•29, 8•30, 8•49
World Health Organization, 8•35, 9•19, 9•24
Work orientation workshops program, 9•19, 9•23

Y

Yukon Territory
loans, investments and advances, 8•29
Yukon Territory small business loans, 8•29, 8•31, 8•49

Z

Zaire, special loan assistance to, 8•34
Zambia, special loan assistance to, 8•34
Zimbabwe, special loan assistance to, 8•34

Volume

2

Number/
Numéro

1

Government of Canada | Gouvernement du Canada

Receiver General for Canada
Hon. Monique Vézina

public accounts of canada

1986

Volume II

Part I
Details of Expenditures and Revenues

Canada

© Minister of Supply and Services Canada 1986

Available in Canada through

Associated Bookstores
and other booksellers

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1986-2-1E
ISBN 0-660-12166-2

Canada: $25.70
Other Countries: $30.85

Price subject to change without notice

VOLUME II (PART I)

TABLE OF CONTENTS

Section

Introduction

1. Summary Tables
2. Agriculture
3. Communications
4. Consumer and Corporate Affairs
5. Employment and Immigration
6. Energy, Mines and Resources
7. Environment
8. External Affairs
9. Finance
10. Fisheries and Oceans
11. Governor General
12. Indian Affairs and Northern Development
13. Justice
14. Labour
15. National Defence
16. National Health and Welfare
17. National Revenue
18. Parliament
19. Privy Council
20. Public Works
21. Regional Industrial Expansion
22. Science and Technology
23. Secretary of State
24. Solicitor General
25. Supply and Services
26. Transport
27. Treasury Board
28. Veterans Affairs
29. Index

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes. **Volume I** presents a summary and analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in Main and Supplementary Estimates and approved by Appropriation Acts;
    - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board contingency votes or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between activities, types of expenditures or transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates or due to cancellation or amendment to statutes;
    - reserved allotments to cover over-expenditures of previous year's authorities.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending autorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending autorities which have not lapsed and which are carried forward to a subsequent year.
  - *Used in the previous year*
    Amounts spent in the previous year (net of actual revenues and receipts available for spending).

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1 summarizes the source and disposition of budgetary authorities by ministry

Table 2 summarizes the source and disposition of non-budgetary authorities by ministry

Table 3 summarizes the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Table 4 summarizes expenditure by ministry and by standard object

Table 5 summarizes revenue by ministry and by main classification

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years.

(b) Ministerial Sections (Sections 2 to 28)

There is one section for each ministry. The programs for the departments and agencies from which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*
  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment (grant and contribution).

- *Details of Amounts Credited to the Vote*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenue*
  This statement displays by program the nature of revenue collected for each main classification of revenue.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceeding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 1, 2 and 3) in Section 1.
- data in the *Details of Amounts Credited to the Vote* statement can be traced to the *Programs by Activity* statement and also to *Summary Table* 4 in Section 1.
- data in the *Revenue* statement can be traced to *Summary Table* 5 in Section 1.

SECTION 1

1985-86
PUBLIC ACCOUNTS

Summary Tables

CONTENTS

	Page
Summary tables—	
Table 1—General summary—Budgetary (expenditure)	1.2
Table 2—General summary—Non-budgetary (loans, investments and advances)	1.8
Table 3—General summary—Voted and statutory authorities	1.11
Table 4—General summary—Expenditure by standard object	1.17
Table 5—General summary—Revenue by main classification	1.22
Appendices—	
Appendix 1—Authorities granted in current year Appropriation Acts	1.27
Appendix 2—Authorities available from previous years	1.51
Appendix 3—Non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts	1.62

TABLE 1

General Summary
Budgetary (Expenditure)
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
23,922	1,680,211	165,074	(39,414)	1,829,793	2	Agriculture Department	1,750,802	54,992	(664)	24,663	1,753,032
...	4,415	...	...	4,415		Canadian Dairy Commission	3,773	642	...	...	5,977
...	19,676	...	...	19,676		Canadian Livestock Feed Board	16,771	2,905	...	...	18,658
...	...	...	...	...		Canagrex	...	...	...	...	5,400
23,922	**1,704,302**	**165,074**	**(39,414)**	1,853,884		**Total Ministry**	1,771,346	**58,539**	**(664)**	**24,663**	**1,783,067**
16,436	353,384	14,517	(263)	384,074	3	Communications Department	309,522	57,888	...	16,664	283,458
...	72,044	2,200	...	74,244		Canada Council	74,244	...	...	...	72,614
...	846,847	10,500	...	857,347		Canadian Broadcasting Corporation	857,347	(1)	...	...	904,927
...	65,290	20,050	(9,286)	76,054		Canadian Film Development Corporation	75,929	125	...	...	45,571
...	25,396	...	371	25,767		Canadian Radio-television and Telecommunications Commission	25,030	737	...	...	25,251
...	14,574	2,000	...	16,574		National Arts Centre Corporation	16,574	...	...	...	14,932
6,644	62,928	...	(2,639)	66,933		National Film Board	65,075	870	...	988	61,487
...	32,857	...	252	33,109		National Library	31,859	1,250	...	...	30,164
545	74,864	2,070	716	78,195		National Museums of Canada	73,912	3,241	...	1,042	73,723
...	41,877	...	463	42,340		Public Archives	40,095	2,245	...	...	39,252
23,625	**1,590,061**	**51,337**	**(10,386)**	1,654,637		**Total Ministry**	1,569,587	**66,356**	**...**	**18,694**	**1,551,379**
...	193,362	136	1,298	194,796	4	Consumer and Corporate Affairs Department	154,938	39,858	...	...	193,751
...	...	730	354,284	355,014		Canada Post Corporation	355,014	(1)	...	...	515,831
...	1,194	328	12	1,534		Restrictive Trade Practices Commission	1,420	114	...	...	1,399
...	5,424	...	...	5,424		Standards Council of Canada	5,424	...	...	...	6,612
...	**199,980**	**1,194**	**355,594**	556,768		**Total Ministry**	516,796	**39,972**	**...**	**...**	**717,593**

...	...	...	...	...		Economic and Regional Development	...	...	...	...	**6,329**
					5	Employment and Immigration					
...	4,045,201	1,037,923	20,666	5,103,790		Department/Canada Employment and Immigration Commission	4,711,332	392,458	...	...	4,989,793
...	4,497	...	104	4,601		Immigration Appeal Board	4,583	18	...	...	4,568
...	**4,049,698**	**1,037,923**	**20,770**	5,108,391		**Total Ministry**	4,715,915	**392,476**	...	...	**4,994,361**
					6	Energy, Mines and Resources					
53,664	2,820,499	(283,723)	518,410	3,108,850		Department	2,228,703	858,704	...	21,443	4,127,814
...	23,661	456	189	24,306		Atomic Energy Control Board	20,725	3,581	...	...	20,453
...	331,617	...	...	331,617		Atomic Energy of Canada Limited	275,121	56,496	...	...	325,536
...	27,049	...	276	27,325		National Energy Board	25,055	2,270	...	...	24,043
18,205	...	...	...	18,205		Petro-Canada	...	...	...	18,205	17,040
...	30,500	...	...	30,500		Petro-Canada International Assistance Corporation	23,800	6,700	...	...	60,500
71,869	**3,233,326**	**(283,267)**	**518,875**	3,540,803		**Total Ministry**	2,573,404	**927,751**	...	**39,648**	**4,575,386**
...	**726,964**	**627**	**8,654**	736,245	7	Environment	700,798	**35,447**	...	...	**754,133**
					8	External Affairs					
11,346	779,002	14,710	6,534	811,592		Department	781,969	17,573	...	12,050	745,818
...	15,826	...	...	15,826		Canadian Commercial Corporation	15,826	...	...	...	17,617
...	1,361,800	...	3,193	1,364,993		Canadian International Development Agency	1,268,674	96,319	...	...	1,332,919
...	86,000	...	...	86,000		International Development Research Centre	86,000	...	...	...	81,000
...	3,447	...	25	3,472		International Joint Commission	3,181	291	...	...	2,930
11,346	**2,246,075**	**14,710**	**9,752**	**2,281,883**		**Total Ministry**	**2,155,650**	**114,183**	...	**12,050**	**2,180,284**
					9	Finance					
75,000	31,068,363	1,095,289	(54,932)	32,183,720		Department	32,095,649	4,131	...	83,940	28,458,155
...	42,968	...	422	43,390		Auditor General	42,433	957	...	...	39,727
...	13,506	16,580	440	30,526		Insurance	24,467	6,059	...	...	12,998
...	2,698	211	94	3,003		Tariff Board	2,946	57	...	...	2,777
75,000	**31,127,535**	**1,112,080**	**(53,976)**	**32,260,639**		**Total Ministry**	**32,165,495**	**11,204**	...	**83,940**	**28,513,657**
...	**629,124**	**14,081**	**5,317**	**648,522**	10	Fisheries and Oceans	**634,424**	**14,098**	...	...	**720,768**

TABLE 1

General Summary
Budgetary (Expenditure)—*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	6,135	425	80	6,640	11	**Governor General**	6,285	355	...	...	5,800
8,838	2,285,081	141,838	(733)	2,435,024	12	**Indian Affairs and Northern Development**	2,375,936	51,679	...	7,409	2,251,060
					13	**Justice**					
...	158,725	1,615	1,841	162,181		Department	131,701	30,480	...	...	134,369
...	9,344	250	85	9,679		Canadian Human Rights Commission	8,802	877	...	...	8,762
...	106,691	(1)	190	106,881		Commissioner for Federal Judicial Affairs	106,605	276	...	...	89,249
...	9,302	...	79	9,381		Federal Court of Canada	8,521	860	...	...	8,358
...	5,049	...	20	5,069		Law Reform Commission of Canada	4,533	536	...	...	5,047
...	3,232	...	131	3,363		Offices of the Information and Privacy Commissioners of Canada	3,183	180	...	...	2,443
...	6,094	289	167	6,550		Supreme Court of Canada	6,419	131	...	...	6,270
...	4,037	60	23	4,120		Tax Court of Canada	3,213	907	...	...	3,049
...	302,474	2,214	2,536	307,224		**Total Ministry**	272,977	34,247	...	...	257,547
					14	**Labour**					
...	125,510	25,073	1,925	152,508		Department	151,290	1,218	...	...	129,554
...	5,981	224	58	6,263		Canada Labour Relations Board	6,146	117	...	...	5,679
...	1,467,226	199,140	(114,846)	1,551,520		Canada Mortgage and Housing Corporation	1,454,268	97,252	...	...	1,965,063
...	7,687	...	...	7,687		Canadian Centre for Occupational Health and Safety	6,687	1,000	...	...	7,016
...	1,606,404	224,437	(112,863)	1,717,978		**Total Ministry**	1,618,391	99,587	...	...	2,107,312
...	9,383,223	(1)	801	9,384,024	15	**National Defence**	9,167,850	216,174	...	...	8,926,138

...	26,333,146	45,953	(138,119)	26,240,980	16	**National Health and Welfare** Department	26,198,707	42,273	...	...	24,756,919
...	130,583	30,900	29	161,512		Medical Research Council	161,330	182	...	...	156,800
...	**26,463,729**	**76,853**	**(138,090)**	**26,402,492**		**Total Ministry**	**26,360,037**	**42,455**	**...**	**...**	**24,913,719**
...	417,626	7,550	4,459	429,635	17	**National Revenue** Customs and Excise	415,283	14,352	...	...	408,542
...	712,952	...	8,826	721,778		Taxation	700,265	21,513	...	...	663,211
...	370,000	...	(370,000)	...		Canada Post Corporation	...	...	...	...	...
...	**1,500,578**	**7,550**	**(356,715)**	**1,151,413**		**Total Ministry**	**1,115,548**	**35,865**	**...**	**...**	**1,071,753**
...	26,984	225	241	27,450	18	**Parliament** The Senate	27,441	9	...	...	26,012
...	163,398	2,170	(921)	164,647		House of Commons	162,937	1,710	...	...	157,765
...	10,545	...	112	10,657		Library of Parliament	10,653	4	...	...	10,182
...	**200,927**	**2,395**	**(568)**	**202,754**		**Total Ministry**	**201,031**	**1,723**	**...**	**...**	**193,959**
...	42,206	9,952	346	52,504	19	**Privy Council** Department	50,664	1,840	...	...	52,002
...	2,117	815	(8)	2,924		Canadian Intergovernmental Conference Secretariat	2,870	54	...	...	2,413
...	3,175	1,500	(660)	4,015		Chief Electoral Officer	3,884	131	...	...	93,494
...	9,924	...	91	10,015		Commissioner of Official Languages	9,512	503	...	...	9,367
...	8,645	...	350	8,995		Economic Council of Canada	8,585	410	...	...	8,255
...	9,682	...	94	9,776		Public Service Staff Relations Board	8,876	900	...	...	8,251
...	**75,749**	**12,267**	**213**	**88,229**		**Total Ministry**	**84,391**	**3,838**	**...**	**...**	**173,782**
290,803	1,217,283	10,821	(45,805)	1,473,102	20	**Public Works** Department	1,157,182	111,770	...	204,150	1,256,394
...	91,205	...	131	91,336		National Capital Commission	81,026	10,310	...	...	97,055
290,803	**1,308,488**	**10,821**	**(45,674)**	**1,564,438**		**Total Ministry**	**1,238,208**	**122,080**	**...**	**204,150**	**1,353,449**
...	1,275,937	31,785	(625)	1,307,097	21	**Regional Industrial Expansion** Department	1,060,058	247,039	...	...	1,070,397
...	...	...	1,188,166	1,188,166		Canadair Financial Corporation Inc.	1,188,166	...	...	...	300,000
...	192,007	...	...	192,007		Cape Breton Development Corporation	120,099	71,908	...	...	107,573

TABLE 1

General Summary
Budgetary (Expenditure)—*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
97,400	45,507	(17,041)	...	125,866		Federal Business Development Bank	25,929	2,537	...	97,400	31,108
...	7,184	3,038	148	10,370		Investment Canada	10,220	150	...	...	6,778
...	...	110,000	...	110,000		The de Havilland Aircraft of Canada, Limited	50,000	60,000	...	...	150,000
97,400	**1,520,635**	**127,782**	**1,187,689**	**2,933,506**		**Total Ministry**	**2,454,472**	**381,634**	**...**	**97,400**	**1,665,856**
					22	**Science and Technology**					
...	9,077	7,832	59	16,968		Ministry of State	12,882	4,086	...	...	7,259
...	443,289	...	1,907	445,196		National Research Council of Canada	417,021	28,175	...	...	467,959
...	295,492	16,100	70	311,662		Natural Sciences and Engineering Research Council	310,197	1,465	...	...	311,559
...	4,957	...	44	5,001		Science Council of Canada	4,302	699	...	...	4,797
...	**752,815**	**23,932**	**2,080**	**778,827**		**Total Ministry**	**744,402**	**34,425**	**...**	**...**	**791,574**
					23	**Secretary of State**					
...	3,093,604	53,232	(7,163)	3,139,673		Department	3,128,623	11,050	...	...	3,042,332
...	2,383	92	...	2,475		Canadian Advisory Council on the Status of Women	2,424	51	...	...	2,391
8,584	125,285	...	1,263	135,132		Public Service Commission	117,343	8,497	...	9,292	113,257
...	60,881	2,900	51	63,832		Social Sciences and Humanities Research Council	63,210	622	...	...	62,860
...	2,804	550	26	3,380		Status of Women—Office of the Co-Ordinator	3,109	271	...	...	3,085
8,584	**3,284,957**	**56,774**	**(5,823)**	**3,344,492**		**Total Ministry**	**3,314,709**	**20,491**	**...**	**9,292**	**3,223,925**
...	...	...	...	...		Social Development	...	...	...	...	**2,687**

...	187,557	(1)	292	187,849	24	Solicitor General Department	119,838	68,011	...	...	40,271
...	115,908	...	12	115,920		Canadian Security Intelligence Service	115,891	29	...	...	...
...	795,832	...	5,710	801,542		Correctional Service	729,689	71,853	...	...	739,889
...	14,969	853	186	16,008		National Parole Board	14,784	1,224	...	...	13,973
...	828,290	(1)	688	828,978		Royal Canadian Mounted Police	794,486	34,492	...	...	835,877
...	**1,942,556**	**853**	**6,888**	**1,950,297**		**Total Ministry**	**1,774,688**	**175,609**	**...**	**...**	**1,630,010**
277,728	256,622	3,460	(51,290)	486,520	25	Supply and Services Department	229,242	8,527	...	248,751	202,559
...	...	...	...	...		Crown Assets Disposal Corporation	(2)	...	...	...	...
...	207,670	6,906	2,161	216,737		Statistics Canada	208,646	8,091	...	...	208,053
277,728	**464,292**	**10,366**	**(49,129)**	**703,257**		**Total Ministry**	**437,888**	**16,618**	**...**	**248,751**	**410,612**
41,905	2,822,641	53,265	94,937	3,012,748	26	Transport Department	2,677,345	191,166	...	144,237	2,952,816
...	13,621	8,228	122	21,971		Canadian Aviation Safety Board	18,164	3,807	...	...	5,375
...	839,538	(161,477)	3,141	681,202		Canadian Transport Commission	680,171	1,031	...	...	786,398
...	3,013	450	20	3,483		Grain Transportation Agency Administrator	2,245	1,238	...	...	1,341
...	1,442	...	...	1,442		Northern Pipeline Agency	861	581	...	...	3,524
41,905	**3,680,255**	**(99,534)**	**98,220**	**3,720,846**		**Total Ministry**	**3,378,786**	**197,823**	**...**	**144,237**	**3,749,454**
...	656,066	1,324	(37,315)	620,075	27	Treasury Board Secretariat	267,524	352,551	...	...	258,779
...	11,706	...	113	11,819		Comptroller General	11,599	220	...	...	10,857
...	**667,772**	**1,324**	**(37,202)**	**631,894**		**Total Ministry**	**279,123**	**352,771**	**...**	**...**	**269,636**
...	**1,577,447**	**2,851**	**1,565**	**1,581,863**	**28**	**Veterans Affairs**	**1,536,321**	**45,542**	**...**	**...**	**1,459,083**
931,020	**102,530,582**	**2,716,907**	**1,368,461**	**107,546,970**		**Total**	**103,164,458**	**3,492,942**	**(664)**	**890,234**	**100,254,233**

(1) Less than $500.
(2) Expenses of $2,798,922 were all recovered from net proceeds of sales (standard object 13).

TABLE 2

General Summary
Non-budgetary (Loans, Investments and Advances)
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	...	...	...	...	2	**Agriculture** Department	...	...	...	...	14
183,378	...	...	...	183,378		Canadian Dairy Commission	(50,795)	...	...	234,173	37,288
60,000	...	...	...	60,000		Canadian Livestock Feed Board	...	...	...	60,000	...
918,388	90,000	...	(363,737)	644,651		Farm Credit Corporation	(214,368)	...	...	859,019	(171,425)
1,161,766	**90,000**	**...**	**(363,737)**	**888,029**		**Total Ministry**	**(265,163)**	**...**	**...**	**1,153,192**	**(134,123)**
40,000	10	...	...	40,010	3	**Communications** Department	...	10	...	40,000	...
43,791	...	...	9,287	53,078		Canadian Film Development Corporation	...	...	...	53,078	(2,739)
83,791	**10**	**...**	**9,287**	**93,088**		**Total Ministry**	**...**	**10**	**...**	**93,078**	**(2,739)**
...	...	...	500,000	500,000	4	**Consumer and Corporate Affairs** Canada Post Corporation	...	...	...	500,000	...
...	**...**	**...**	**500,000**	**500,000**		**Total Ministry**	**...**	**...**	**...**	**500,000**	**...**
5,174	...	...	...	5,174	5	**Employment and Immigration** Department/Canada Employment and Immigration Commission	2,811	...	...	2,363	6,293
5,174	**...**	**...**	**...**	**5,174**		**Total Ministry**	**2,811**	**...**	**...**	**2,363**	**6,293**
42,196	8,277	3,400	...	53,873	6	**Energy, Mines and Resources** Department	5,371	6,306	...	42,196	3,895
3,857,728	...	...	...	3,857,728		Petro-Canada	...	...	...	3,857,728	...
3,899,924	**8,277**	**3,400**	**...**	**3,911,601**		**Total Ministry**	**5,371**	**6,306**	**...**	**3,899,924**	**3,895**

50,145	6,841	...	(6,498)	50,488							
10,000	...	...	...	10,000							
1,895,456	365,200	...	95,211	2,355,867							
8,760,623	240,000	(240,000)	(136,067)	8,624,556							
10,716,224	**612,041**	**(240,000)**	**(47,354)**	**11,040,911**							
3,274,480	211,673	73,000	233,323	3,792,476							
1,460,000	...	965,000	(965,000)	1,460,000							
4,734,480	**211,673**	**1,038,000**	**(731,677)**	**5,252,476**							
150	...	...	...	150							
37,665	...	...	...	37,665							
13,990	...	...	...	13,990							
51,805	**...**	**...**	**...**	**51,805**							
48,142	45,424	...	(30,000)	63,566							
...	4,081	...	...	4,081							
48,142	**49,505**	**...**	**(30,000)**	**67,647**							
...	...	...	80	80							
4,360,007	54,200	(5,200)	376,300	4,785,307							
4,360,007	**54,200**	**(5,200)**	**376,380**	**4,785,387**							
39,142	**...**	**...**	**...**	**39,142**							
...	...	...	...	...							
...	**...**	**...**	**...**	**...**							
500,000	...	...	(500,000)	...							
500,000	**...**	**...**	**(500,000)**	**...**							

8	**External Affairs**									
	Department	9,885	7	...	40,596	2,340
	Canadian Commercial Corporation	...	...	...	10,000	...
	Canadian International Development Agency	397,980	34,220	...	1,923,667	392,079
	Export Development Corporation	(314,427)	...	...	8,938,983	115,895
	Total Ministry	**93,438**	**34,227**	**...**	**10,913,246**	**510,314**
9	**Finance**					
	Department	425,236	13,437	...	3,353,803	208,592
	Canada Deposit Insurance Corporation	895,000	...	...	565,000	40,000
	Total Ministry	**1,320,236**	**13,437**	**...**	**3,918,803**	**248,592**
10	**Fisheries and Oceans**					
	Department	...	...	...	150	114,274
	Canadian Saltfish Corporation	5,088	...	...	32,577	(1,759)
	Freshwater Fish Marketing Corporation	2,142	...	...	11,848	5,670
	Total Ministry	**7,230**	**...**	**...**	**44,575**	**118,185**
12	**Indian Affairs and Northern Development**					
	Department	17,685	326	...	45,555	15,861
	Northern Canada Power Commission	3,900	181	...	...	5,000
	Total Ministry	**21,585**	**507**	**...**	**45,555**	**20,861**
14	**Labour**					
	Department	80	...	...	...	248
	Canada Mortgage and Housing Corporation	260,500	15,800	...	4,509,007	282,000
	Total Ministry	**260,580**	**15,800**	**...**	**4,509,007**	**282,248**
15	**National Defence**	**343**	**...**	**...**	**38,799**	**8,618**
16	**National Health and Welfare**					
	Department	...	...	...	...	20,000
	Total Ministry	**...**	**...**	**...**	**...**	**20,000**
17	**National Revenue**					
	Canada Post Corporation	...	...	...	...	...
	Total Ministry	**...**	**...**	**...**	**...**	**...**

TABLE 2

General Summary
Non-budgetary (Loans, Investments and Advances)—*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					20	Public Works					
...	2,300	...	...	2,300		National Capital Commission	...	2,300	...	...	...
...	**2,300**	**...**	**...**	**2,300**		**Total Ministry**	**...**	**2,300**	**...**	**...**	**...**
					21	Regional Industrial Expansion					
6,448	5,300	93,595	...	105,343		Department	93,595	...	...	11,748	275
350,000	...	...	...	350,000		Canada Development Corporation	...	...	...	350,000	...
11,558	...	...	...	11,558		Cape Breton Development Corporation	(10,799)	...	...	22,357	2,074
24,434	...	...	(23,486)	948		Eldorado Nuclear Limited	...	...	...	948	...
1,041,828	...	...	(49,616)	992,212		Federal Business Development Bank	(119,000)	...	...	1,111,212	(157,000)
1,434,268	**5,300**	**93,595**	**(73,102)**	**1,460,061**		**Total Ministry**	**(36,204)**	**...**	**...**	**1,496,265**	**(154,651)**
					24	Solicitor General					
30	...	...	...	30		Correctional Service	5	...	...	25	3
30	**...**	**...**	**...**	**30**		**Total Ministry**	5	**...**	**...**	**25**	**3**
					25	Supply and Services					
...	...	...	15,000	15,000		Department	15,000	...	...	...	...
23,899	...	...	...	23,899		Royal Canadian Mint	18,241	...	...	5,658	(2,132)
23,899	**...**	**...**	**15,000**	38,899		**Total Ministry**	33,241	**...**	**...**	**5,658**	**(2,132)**
					26	Transport					
20,000	7,971	...	...	27,971		Department	6,781	1,190	...	20,000	8,670
943,312	...	...	...	943,312		Air Canada	(31,581)	...	...	974,893	(18,159)
963,312	**7,971**	**...**	**...**	971,283		**Total Ministry**	(24,800)	**1,190**	**...**	**994,893**	**(9,489)**
411,679	**...**	**...**	**...**	411,679	28	Veterans Affairs	(31,299)	...	...	**442,978**	**(33,686)**
28,433,643	**1,041,277**	**889,795**	**(845,203)**	29,519,512		Total	1,387,374	**73,777**	**...**	**28,058,361**	**882,189**

TABLE 3

General Summary
Voted and Statutory Authorities
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
20,893	1,244,807	179,074	2,374	1,447,148	2	**Agriculture**					
3,029	459,495	(14,000)	(41,788)	406,736		Budgetary—Voted	1,368,380	58,539	(664)	20,893	1,381,858
						Statutory	402,966	...	...	3,770	401,209
23,922	**1,704,302**	**165,074**	**(39,414)**	**1,853,884**			**1,771,346**	**58,539**	**(664)**	**24,663**	**1,783,067**
1,161,766	**90,000**	**...**	**(363,737)**	**888,029**		Non-budgetary—Statutory	**(265,163)**	**...**	**...**	**1,153,192**	**(134,123)**
545	1,562,158	51,337	(8,943)	1,605,097	3	**Communications**					
23,080	27,903	...	(1,443)	49,540		Budgetary—Voted	1,537,699	66,356	...	1,042	1,527,514
						Statutory	31,888	...	...	17,652	23,865
23,625	**1,590,061**	**51,337**	**(10,386)**	**1,654,637**			**1,569,587**	**66,356**	**...**	**18,694**	**1,551,379**
...	10	...	...	10		Non-budgetary—Voted	...	10	...	...	...
83,791	...	...	9,287	93,078		Statutory	...	...	...	93,078	(2,739)
83,791	**10**	**...**	**9,287**	**93,088**			**...**	**10**	**...**	**93,078**	**(2,739)**
...	188,142	1,194	170,053	359,389	4	**Consumer and Corporate Affairs**					
...	11,838	...	185,541	197,379		Budgetary—Voted	319,417	39,972	...	...	366,149
						Statutory	197,379	...	...	...	351,444
...	**199,980**	**1,194**	**355,594**	**556,768**			**516,796**	**39,972**		**...**	**717,593**
...	**...**	**...**	**500,000**	**500,000**		Non-budgetary—Statutory	**...**	**...**	**...**	**500,000**	**...**
						Economic and Regional Development					
...	...	...	...	...		Budgetary—Voted	...	...	...	...	5,564
...	...	...	...	...		Statutory	...	...	...	...	765
...	**...**	**...**	**...**	**...**			**...**	**...**	**...**	**...**	**6,329**
...	1,335,720	735,923	8,712	2,080,355	5	**Employment and Immigration**					
...	2,713,978	302,000	12,058	3,028,036		Budgetary—Voted	1,687,879	392,476	...	...	1,944,980
						Statutory	3,028,036	...	...	...	3,049,381
...	**4,049,698**	**1,037,923**	**20,770**	**5,108,391**			**4,715,915**	**392,476**	**...**	**...**	**4,994,361**
5,174	**...**	**...**	**...**	**5,174**		Non-budgetary—Statutory	**2,811**	**...**	**...**	**2,363**	**6,293**

TABLE 3

General Summary
Voted and Statutory Authorities—*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					6	**Energy, Mines and Resources**					
...	2,852,267	16,633	397	2,869,297		Budgetary—Voted	2,577,549	291,748	...	...	4,077,232
71,869	381,059	(299,900)	518,478	671,506		Statutory	(4,145)	636,003	...	39,648	498,154
71,869	**3,233,326**	**(283,267)**	**518,875**	**3,540,803**			**2,573,404**	**927,751**	**...**	**39,648**	**4,575,386**
...	8,277	3,400	...	11,677		Non-budgetary—Voted	5,371	6,306	...	...	3,895
3,899,924	...	...	...	3,899,924		Statutory	...	...	...	3,899,924	...
3,899,924	**8,277**	**3,400**	**...**	**3,911,601**			**5,371**	**6,306**	**...**	**3,899,924**	**3,895**
					7	**Environment**					
...	678,909	627	3,644	683,180		Budgetary—Voted	647,733	35,447	...	...	704,498
...	48,055	...	5,010	53,065		Statutory	53,065	...	...	...	49,635
...	**726,964**	**627**	**8,654**	**736,245**			**700,798**	**35,447**	**...**	**...**	**754,133**
					8	**External Affairs**					
...	2,213,428	14,710	3,326	2,231,464		Budgetary—Voted	2,119,781	111,683	...	...	2,150,118
11,346	32,647	...	6,426	50,419		Statutory	35,869	2,500	...	12,050	30,166
11,346	**2,246,075**	**14,710**	**9,752**	**2,281,883**			**2,155,650**	**114,183**	**...**	**12,050**	**2,180,284**
1,734,213	240,808	...	231,656	2,206,677		Non-budgetary—Voted	404,839	34,227	...	1,767,611	394,419
8,982,011	371,233	(240,000)	(279,010)	8,834,234		Statutory	(311,401)	...	...	9,145,635	115,895
10,716,224	**612,041**	**(240,000)**	**(47,354)**	**11,040,911**			**93,438**	**34,227**	**...**	**10,913,246**	**510,314**
					9	**Finance**					
...	100,123	28,097	75	128,295		Budgetary—Voted	117,091	11,204	...	...	99,026
75,000	31,027,412	1,083,983	(54,051)	32,132,344		Statutory	32,048,404	...	...	83,940	28,414,631
75,000	**31,127,535**	**1,112,080**	**(53,976)**	**32,260,639**			**32,165,495**	**11,204**	**...**	**83,940**	**28,513,657**
...	873	13,000	350,000	363,873		Non-budgetary—Voted	350,436	13,437	...	...	168,631
4,734,480	210,800	1,025,000	(1,081,677)	4,888,603		Statutory	969,800	...	...	3,918,803	79,961
4,734,480	**211,673**	**1,038,000**	**(731,677)**	**5,252,476**			**1,320,236**	**13,437**	**...**	**3,918,803**	**248,592**

...	594,739	14,081	1,414	610,234	10	**Fisheries and Oceans**					
...	34,385	...	3,903	38,288		Budgetary—Voted	596,136	14,098	...	...	685,548
						Statutory	38,288	...	...	...	35,220
...	**629,124**	**14,081**	**5,317**	**648,522**			**634,424**	**14,098**	**...**	**...**	**720,768**
51,805	...	...	...	51,805		Non-budgetary—Voted	7,230	...	...	44,575	18,185
...	...	...	...	...		Statutory	...	...	...	...	100,000
51,805	**...**	**...**	**...**	**51,805**			**7,230**	**...**	**...**	**44,575**	**118,185**
...	5,449	425	...	5,874	11	**Governor General**					
...	686	...	80	766		Budgetary—Voted	5,519	355	...	...	5,122
						Statutory	766	...	...	...	678
...	**6,135**	**425**	**80**	**6,640**			**6,285**	**355**	**...**	**...**	**5,800**
337	2,250,650	141,838	(2,035)	2,390,790	12	**Indian Affairs and Northern Development**					
8,501	34,431	...	1,302	44,234		Budgetary—Voted	2,338,774	51,679	...	337	2,175,454
						Statutory	37,162	...	...	7,072	75,606
8,838	**2,285,081**	**141,838**	**(733)**	**2,435,024**			**2,375,936**	**51,679**	**...**	**7,409**	**2,251,060**
48,142	19,505	...	...	67,647		Non-budgetary—Voted	21,585	507	...	45,555	20,861
...	30,000	...	(30,000)	...		Statutory	...	...	...	...	...
48,142	**49,505**	**...**	**(30,000)**	**67,647**			**21,585**	**507**	**...**	**45,555**	**20,861**
...	187,126	2,214	1,158	190,498	13	**Justice**					
...	115,348	...	1,378	116,726		Budgetary—Voted	156,251	34,247	...	...	159,536
						Statutory	116,726	...	...	...	98,011
...	**302,474**	**2,214**	**2,536**	**307,224**			**272,977**	**34,247**	**...**	**...**	**257,547**
...	1,534,725	12,137	644	1,547,506	14	**Labour**					
...	71,679	212,300	(113,507)	170,472		Budgetary—Voted	1,447,919	99,587	...	...	1,852,591
						Statutory	170,472	...	...	...	254,721
...	**1,606,404**	**224,437**	**(112,863)**	**1,717,978**			**1,618,391**	**99,587**	**...**	**...**	**2,107,312**
...	23,900	1,400	...	25,300		Non-budgetary—Voted	9,500	15,800	...	...	1,500
4,360,007	30,300	(6,600)	376,380	4,760,087		Statutory	251,080	...	...	4,509,007	280,748
4,360,007	**54,200**	**(5,200)**	**376,380**	**4,785,387**			**260,580**	**15,800**	**...**	**4,509,007**	**282,248**
...	8,637,821	(1)	(11,825)	8,625,996	15	**National Defence**					
...	745,402	...	12,626	758,028		Budgetary—Voted	8,409,822	216,174	...	...	8,225,336
						Statutory	758,028	...	...	...	700,802
...	**9,383,223**	**(1)**	**801**	**9,384,024**			**9,167,850**	**216,174**	**...**	**...**	**8,926,138**
39,142	**...**	**...**	**...**	**39,142**		Non-budgetary—Voted	**343**	**...**	**...**	**38,799**	**8,618**

TABLE 3

General Summary
Voted and Statutory Authorities—*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	991,681	76,153	(147)	1,067,687	16	**National Health and Welfare**					
...	25,472,048	700	(137,943)	25,334,805		Budgetary—Voted	1,025,232	42,455	...	...	1,068,565
						Statutory	25,334,805	...	...	...	23,845,154
...	**26,463,729**	**76,853**	**(138,090)**	**26,402,492**			**26,360,037**	**42,455**	**...**	**...**	**24,913,719**
...	...	...	...	...		Non-budgetary—Statutory	...	...	...	...	**20,000**
...	1,177,856	7,550	(169,590)	1,015,816	17	**National Revenue**					
...	322,722	...	(187,125)	135,597		Budgetary—Voted	979,951	35,865	...	...	946,827
						Statutory	135,597	...	...	...	124,926
...	**1,500,578**	**7,550**	**(356,715)**	**1,151,413**			**1,115,548**	**35,865**	**...**	**...**	**1,071,753**
500,000	...	...	**(500,000)**	...		Non-budgetary—Statutory	...	...	...	...	...
...	139,364	2,395	...	141,759	18	**Parliament**					
...	61,563	...	(568)	60,995		Budgetary—Voted	140,036	1,723	...	...	134,679
						Statutory	60,995	...	...	...	59,280
...	**200,927**	**2,395**	**(568)**	**202,754**			**201,031**	**1,723**	**...**	**...**	**193,959**
...	68,242	10,767	274	79,283	19	**Privy Council**					
...	7,507	1,500	(61)	8,946		Budgetary—Voted	75,445	3,838	...	...	76,219
						Statutory	8,946	...	...	...	97,563
...	**75,749**	**12,267**	**213**	**88,229**			**84,391**	**3,838**	**...**	**...**	**173,782**
...	1,021,062	10,821	292	1,032,175	20	**Public Works**					
290,803	287,426	...	(45,966)	532,263		Budgetary—Voted	910,095	122,080	...	...	1,075,580
						Statutory	328,113	...	...	204,150	277,869
290,803	**1,308,488**	**10,821**	**(45,674)**	**1,564,438**			**1,238,208**	**122,080**	**...**	**204,150**	**1,353,449**
...	**2,300**	...	...	**2,300**		Non-budgetary—Voted	...	**2,300**	...	...	...

...	1,425,533	115,997	358	1,541,888	21	**Regional Industrial Expansion**					
97,400	95,102	11,785	1,187,331	1,391,618		Budgetary—Voted	1,160,254	381,634	...	...	1,582,125
						Statutory	1,294,218	...	...	97,400	83,731
97,400	**1,520,635**	**127,782**	**1,187,689**	**2,933,506**			**2,454,472**	**381,634**	**...**	**97,400**	**1,665,856**
37,940	5,300	93,595	(23,486)	113,349		Non-budgetary—Voted	82,796	...	...	30,553	2,349
1,396,328	...	...	(49,616)	1,346,712		Statutory	(119,000)	...	...	1,465,712	(157,000)
1,434,268	**5,300**	**93,595**	**(73,102)**	**1,460,061**			**(36,204)**	**...**	**...**	**1,496,265**	**(154,651)**
...	732,618	23,932	5	756,555	22	**Science and Technology**					
...	20,197	...	2,075	22,272		Budgetary—Voted	722,130	34,425	...	...	770,457
						Statutory	22,272	...	...	...	21,117
...	**752,815**	**23,932**	**2,080**	**778,827**			**744,402**	**34,425**	**...**	**...**	**791,574**
...	709,088	31,208	224	740,520	23	**Secretary of State**					
8,584	2,575,869	25,566	(6,047)	2,603,972		Budgetary—Voted	720,029	20,491	...	...	724,088
						Statutory	2,594,680	...	...	9,292	2,499,837
8,584	**3,284,957**	**56,774**	**(5,823)**	**3,344,492**			**3,314,709**	**20,491**	**...**	**9,292**	**3,223,925**
...	...	...	...	...		**Social Development**					
...	...	...	...	...		Budgetary—Voted	...	...	...	...	2,403
						Statutory	...	...	...	...	284
...	**...**	**...**	**...**	**...**			**...**	**...**	**...**	**...**	**2,687**
...	1,745,390	853	536	1,746,779	24	**Solicitor General**					
...	197,166	...	6,352	203,518		Budgetary—Voted	1,571,170	175,609	...	...	1,434,833
						Statutory	203,518	...	...	...	195,177
...	**1,942,556**	**853**	**6,888**	**1,950,297**			**1,774,688**	**175,609**	**...**	**...**	**1,630,010**
30	**...**	**...**	**...**	**30**		Non-budgetary—Voted	**5**	**...**	**...**	**25**	**3**
...	401,965	10,366	157	412,488	25	**Supply and Services**					
277,728	62,327	...	(49,286)	290,769		Budgetary—Voted	395,870	16,618	...	...	402,815
						Statutory	42,018	...	...	248,751	7,797
277,728	**464,292**	**10,366**	**(49,129)**	**703,257**			**437,888**	**16,618**	**...**	**248,751**	**410,612**
23,899	**...**	**...**	**15,000**	**38,899**		Non-budgetary—Statutory	**33,241**	**...**	**...**	**5,658**	**(2,132)**
...	2,890,861	49,636	215	2,940,712	26	**Transport**					
41,905	789,394	(149,170)	98,005	780,134		Budgetary—Voted	2,742,889	197,823	...	...	2,870,369
						Statutory	635,897	...	...	144,237	879,085
41,905	**3,680,255**	**(99,534)**	**98,220**	**3,720,846**			**3,378,786**	**197,823**	**...**	**144,237**	**3,749,454**
...	7,971	...	...	7,971		Non-budgetary—Voted	6,781	1,190	...	...	8,670
963,312	...	...	...	963,312		Statutory	(31,581)	...	...	994,893	(18,159)
963,312	**7,971**	**...**	**...**	**971,283**			**(24,800)**	**1,190**	**...**	**994,893**	**(9,489)**

TABLE 3

General Summary
Voted and Statutory Authorities—*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	661,048	1,324	(25,925)	636,447	27	**Treasury Board**					
...	6,724	...	(11,277)	(4,553)		Budgetary—Voted	283,676	352,771	...	...	261,590
						Statutory	(4,553)	...	...	...	8,046
...	**667,772**	**1,324**	**(37,202)**	**631,894**			**279,123**	**352,771**	**...**	**...**	**269,636**
...	1,558,142	2,851	56	1,561,049	28	**Veterans Affairs**					
...	19,305	...	1,509	20,814		Budgetary—Voted	1,515,507	45,542	...	...	1,438,611
						Statutory	20,814	...	...	...	20,392
...	**1,577,447**	**2,851**	**1,565**	**1,581,863**			**1,536,321**	**45,542**	**...**	**...**	**1,459,003**
411,679	**...**	**...**	**...**	**411,679**		Non-budgetary—Statutory	(31,299)	...	...	**442,978**	**(33,686)**
21,775	36,908,914	1,542,143	(24,551)	38,448,281		**Total Government**					
909,245	65,621,668	1,174,764	1,393,012	69,098,689		**Budgetary—Voted**	35,572,234	2,854,439	(664)	22,272	38,149,687
						Statutory	67,592,224	638,503	...	867,962	62,104,546
931,020	**102,530,582**	**2,716,907**	**1,368,461**	**107,546,970**			**103,164,458**	**3,492,942**	**(664)**	**890,234**	**100,254,233**
1,911,272	308,944	111,395	558,170	2,889,781		Non-budgetary—Voted	888,886	73,777	...	1,927,118	627,131
26,522,371	732,333	778,400	(1,403,373)	26,629,731		Statutory	498,488	...	...	26,131,243	255,058
28,433,643	**1,041,277**	**889,795**	**(845,203)**	**29,519,512**			**1,387,374**	**73,777**	**...**	**28,058,361**	**882,189**
1,933,047	37,217,858	1,653,538	533,619	41,338,062		Voted	36,461,120	2,928,216	(664)	1,949,390	38,776,818
27,431,616	66,354,001	1,953,164	(10,361)	95,728,420		Statutory	68,090,712	638,503	...	26,999,205	62,359,604
29,364,663	**103,571,859**	**3,606,702**	**523,258**	**137,066,482**		**Total**	**104,551,832**	**3,566,719**	**(664)**	**28,948,595**	**101,136,422**

(1) Less than $500.

TABLE 4

General Summary
Expenditure by Standard Object
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works (8)	Construction and/or acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	All other expenditure (12)	Total gross expenditure (1-12)	*Less:* revenue credited to the votes (13)	Total net expenditure (1-13)
2	**Agriculture**															
	Department	509,448	34,922	4,404	51,233	6,507	6,570	48,400	107,178	43,618	866,664	...	85,185	1,764,129	13,327	1,750,802
	Canadian Dairy Commission	2,613	348	79	207	392	22	68	...	34	...	...	10	3,773	...	3,773
	Canadian Livestock Feed Board	884	176	44	36	84	4	68	...	14	15,455	...	6	16,771	...	16,771
	Total Ministry	**512,945**	**35,446**	**4,527**	**51,476**	**6,983**	**6,596**	**48,536**	**107,178**	**43,666**	**882,119**	**...**	**85,201**	**1,784,673**	**13,327**	**1,771,346**
3	**Communications**															
	Department	100,654	135,280	2,855	34,749	3,366	2,585	7,589	2,894	11,913	51,823	...	102,645	456,353	146,830	309,523
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	74,244	74,244	...	74,244
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	857,347	857,347	...	857,347
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	75,928	75,928	...	75,928
	Canadian Radio-television and Telecommunications Commission	19,636	1,328	1,498	1,351	396	108	268	...	326	...	...	119	25,030	...	25,030
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	16,574	16,574	...	16,574
	National Film Board	38,113	6,025	1,016	11,100	10,227	1,176	5,285	...	3,202	259	...	291	76,694	11,619	65,075
	National Library	19,369	866	502	6,828	483	320	2,807	...	550	38	...	96	31,859	...	31,859
	National Museums of Canada	43,781	4,030	1,387	7,713	938	2,003	4,442	...	2,221	8,334	...	21	74,870	958	73,912
	Public Archives	27,914	1,200	467	5,788	158	1,454	1,603	...	2,204	...	...	1,028	41,816	1,721	40,095
	Total Ministry	**249,467**	**148,729**	**7,725**	**67,529**	**15,568**	**7,646**	**21,994**	**2,894**	**20,416**	**60,454**	**...**	**1,128,293**	**1,730,715**	**161,128**	**1,569,587**
4	**Consumer and Corporate Affairs**															
	Department	93,892	8,348	2,177	10,731	514	1,403	3,119	420	4,571	29,594	...	169	154,938	...	154,938
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	355,014	355,014	...	355,014
	Restrictive Trade Practices Commission	984	35	6	367	8	2	14	...	...	...	...	4	1,420	...	1,420
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	5,424	5,424	...	5,424
	Total Ministry	**94,876**	**8,383**	**2,183**	**11,098**	**522**	**1,405**	**3,133**	**420**	**4,571**	**29,594**	**...**	**360,611**	**516,796**	**...**	**516,796**
5	**Employment and Immigration**															
	Department/Canada Employment and Immigration Commission	866,558	84,404	23,394	617,105	90,349	11,978	9,838	...	15,900	1,155,593	...	2,744,069	5,619,188	907,856	4,711,332
	Immigration Appeal Board	3,832	438	18	158	16	35	64	...	21	...	...	1	4,583	...	4,583
	Total Ministry	**870,390**	**84,842**	**23,412**	**617,263**	**90,365**	**12,013**	**9,902**	**...**	**15,921**	**1,155,593**	**...**	**2,744,070**	**5,623,771**	**907,856**	**4,715,915**

TABLE 4

General Summary
Expenditure by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works (8)	Construction and/or acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	All other expenditure (12)	Total gross expenditure (1-12)	*Less:* revenue credited to the votes (13)	Total net expenditure (1-13)
6	**Energy, Mines and Resources**															
	Department	228,042	22,184	7,458	129,545	12,424	11,340	17,846	4,192	33,752	2,865,906	...	309	3,332,998	1,104,295	2,228,703
	Atomic Energy Control Board	13,843	1,435	59	3,941	149	171	277	...	258	592	...	(1)	20,725	...	20,725
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	National Energy Board	21,105	1,073	114	1,254	531	219	430	...	328	...	...	275,121	275,121	...	275,121
	Petro-Canada International Assistance Corporation	...	...	...	...	...	...	...	...	...	...	...	1	25,055	...	25,055
	Total Ministry	**262,990**	**24,692**	**7,631**	**134,740**	**13,104**	**11,730**	**18,553**	**4,192**	**34,338**	**2,866,498**	**...**	**299,231**	**3,677,699**	**1,104,295**	**2,573,404**
7	**Environment**	**404,095**	**46,526**	**8,135**	**78,264**	**31,312**	**21,041**	**44,479**	**41,078**	**33,271**	**22,614**	**...**	**2,445**	**733,260**	**32,462**	**700,798**
8	**External Affairs**															
	Department	304,761	85,301	19,916	56,541	70,919	21,160	31,339	19,567	28,474	164,496	...	967	803,441	21,472	781,969
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	15,826	15,826	...	15,826
	Canadian International Development Agency	52,063	6,812	904	7,416	3,984	572	962	...	1,097	1,194,863	...	1	1,268,674	...	1,268,674
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	86,000	86,000	...	86,000
	International Joint Commission	1,884	431	215	302	229	26	57	...	31	...	...	6	3,181	...	3,181
	Total Ministry	**358,708**	**92,544**	**21,035**	**64,259**	**75,132**	**21,758**	**32,358**	**19,567**	**29,602**	**1,359,359**	**...**	**102,800**	**2,177,122**	**21,472**	**2,155,650**
9	**Finance**															
	Department	41,690	5,720	5,627	8,185	1,018	1,030	34,252	...	2,071	5,702,015	25,505,083	797,907	32,104,598	8,949	32,095,649
	Auditor General	30,593	2,956	299	6,185	284	223	429	...	1,042	410	...	12	42,433	...	42,433
	Insurance	10,577	584	47	13,015	40	42	136	...	25	...	...	1	24,467	...	24,467
	Tariff Board	2,242	106	158	300	68	7	36	...	26	...	...	3	2,946	...	2,946
	Total Ministry	**85,102**	**9,366**	**6,131**	**27,685**	**1,410**	**1,302**	**34,853**	**...**	**3,164**	**5,702,425**	**25,505,083**	**797,923**	**32,174,444**	**8,949**	**32,165,495**
10	**Fisheries and Oceans**	**264,847**	**28,390**	**5,293**	**71,423**	**29,434**	**29,045**	**46,472**	**79,731**	**45,137**	**31,677**	**...**	**6,363**	**637,812**	**3,388**	**634,424**
11	**Governor General**	**4,006**	**759**	**40**	**341**	**50**	**34**	**944**	**...**	**111**	**...**	**...**	**...**	**6,285**	**...**	**6,285**
12	**Indian Affairs and Northern Development**	**236,708**	**29,761**	**2,087**	**49,810**	**14,748**	**7,429**	**21,569**	**62,444**	**5,577**	**1,938,714**	**...**	**7,677**	**2,376,524**	**588**	**2,375,936**

13 Justice															
Department	62,830	4,665	1,555	8,706	388	414	1,320	...	1,789	49,805	...	229	131,701	...	131,701
Canadian Human Rights Commission	6,516	759	217	937	61	100	114	...	97	...	...	1	8,802	...	8,802
Commissioner for Federal Judicial Affairs	82,449	6,387	396	654	102	4	52	...	24	15,823	...	714	106,605	...	106,605
Federal Court of Canada	5,856	562	...	889	119	178	620	...	288	...	...	9	8,521	...	8,521
Law Reform Commission of Canada	1,705	392	261	1,914	73	22	124	...	42	...	...	(1)	4,533	...	4,533
Offices of the Information and Privacy Commissioners of Canada	2,534	147	120	266	12	4	34	...	65	...	...	1	3,183	...	3,183
Supreme Court of Canada	3,542	340	305	710	109	105	632	...	114	554	...	8	6,419	...	6,419
Tax Court of Canada	1,921	267	...	500	42	68	199	...	216	...	...	(1)	3,213	...	3,213
Total Ministry	**167,353**	**13,519**	**2,854**	**14,576**	**906**	**895**	**3,095**	**...**	**2,635**	**66,182**	**...**	**962**	**272,977**	**...**	**272,977**
14 Labour															
Department	76,075	2,912	1,378	12,500	424	312	757	...	2,705	74,709	...	1,474	173,246	21,956	151,290
Canada Labour Relations Board	4,492	643	123	449	130	10	103	...	168	...	...	28	6,146	...	6,146
Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,454,268	1,454,268	...	1,454,268
Canadian Centre for Occupational Health and Safety	4,861	593	145	408	96	144	319	...	126	...	...	...	6,692	5	6,687
Total Ministry	**85,428**	**4,148**	**1,646**	**13,357**	**650**	**466**	**1,179**	**...**	**2,999**	**74,709**	**...**	**1,455,770**	**1,640,352**	**21,961**	**1,618,391**
15 National Defence	**4,148,323**	**365,366**	**20,100**	**410,546**	**60,897**	**556,691**	**1,238,823**	**159,826**	**2,052,522**	**402,713**	**...**	**42,039**	**9,457,846**	**289,996**	**9,167,850**
16 National Health and Welfare															
Department	355,728	78,910	7,039	86,190	3,972	5,714	70,476	49,147	12,734	25,568,717	...	411	26,239,038	40,331	26,198,707
Medical Research Council	2,205	785	204	314	12	32	60	...	18	157,700	...	...	161,330	...	161,330
Total Ministry	**357,933**	**79,695**	**7,243**	**86,504**	**3,984**	**5,746**	**70,536**	**49,147**	**12,752**	**25,726,417**	**...**	**411**	**26,400,368**	**40,331**	**26,360,037**
17 National Revenue															
Customs and Excise	355,005	19,730	2,677	16,448	2,276	4,310	6,723	1,438	6,609	...	...	67	415,283	...	415,283
Taxation	646,826	57,440	25,113	14,442	10,503	3,218	6,517	17	10,366	53	...	313	774,808	74,543	700,265
Total Ministry	**1,001,831**	**77,170**	**27,790**	**30,890**	**12,779**	**7,528**	**13,240**	**1,455**	**16,975**	**53**	**...**	**380**	**1,190,091**	**74,543**	**1,115,548**
18 Parliament															
The Senate	19,260	2,533	1,713	1,410	322	264	530	...	262	1,134	...	13	27,441	...	27,441
House of Commons	114,424	14,912	11,565	5,080	3,096	1,668	4,727	...	5,379	1,905	...	181	162,937	...	162,937
Library of Parliament	8,921	199	52	465	186	42	712	...	76	...	...	...	10,653	...	10,653
Total Ministry	**142,605**	**17,644**	**13,330**	**6,955**	**3,604**	**1,974**	**5,969**	**...**	**5,717**	**3,039**	**...**	**194**	**201,031**	**...**	**201,031**
19 Privy Council															
Department	28,718	5,106	1,810	9,837	1,468	785	1,061	...	1,789	69	...	21	50,664	...	50,664
Canadian Intergovernmental Conference Secretariat	872	480	144	1,032	267	14	59	...	1	...	...	1	2,870	...	2,870
Chief Electoral Officer	2,429	182	189	715	36	70	118	...	40	103	...	2	3,884	...	3,884
Commissioner of Official Languages	6,488	791	322	1,576	85	26	158	...	63	...	...	3	9,512	...	9,512
Economic Council of Canada	6,705	441	232	853	47	85	180	...	41	...	...	1	8,585	...	8,585
Public Service Staff Relations Board	7,249	513	247	442	128	61	102	...	134	...	...	...	8,876	...	8,876
Total Ministry	**52,461**	**7,513**	**2,944**	**14,455**	**2,031**	**1,041**	**1,678**	**...**	**2,068**	**172**	**...**	**28**	**84,391**	**...**	**84,391**

TABLE 4

General Summary
Expenditure by Standard Object—*Concluded*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works (8)	Construction and/or acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	All other expenditure (12)	Total gross expenditure (1-12)	*Less:* revenue credited to the votes (13)	Total net expenditure (1-13)
20	**Public Works**															
	Department	302,191	21,840	5,307	318,625	408,635	266,830	148,730	637,632	14,530	246,951	...	177,820	2,549,091	1,391,909	1,157,182
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	81,026	81,026	...	81,026
	Total Ministry	**302,191**	**21,840**	**5,307**	**318,625**	**408,635**	**266,830**	**148,730**	**637,632**	**14,530**	**246,951**	**...**	**258,846**	**2,630,117**	**1,391,909**	**1,238,208**
21	**Regional Industrial Expansion**															
	Department	141,715	18,098	28,531	36,257	3,298	1,755	2,670	405	3,406	803,680	...	20,243	1,060,058	...	1,060,058
	Canadair Financial Corporation Inc.	...	...	...	...	...	...	...	...	...	...	...	1,188,166	1,188,166	...	1,188,166
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	120,099	120,099	...	120,099
	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	...	...	25,929	25,929	...	25,929
	Investment Canada	6,357	510	2,171	544	51	105	112	...	370	...	...	(1)	10,220	...	10,220
	The de Havilland Aircraft of Canada, Limited	...	...	...	...	...	...	...	...	...	...	...	50,000	50,000	...	50,000
	Total Ministry	**148,072**	**18,608**	**30,702**	**36,801**	**3,349**	**1,860**	**2,782**	**405**	**3,776**	**803,680**	**...**	**1,404,437**	**2,454,472**	**...**	**2,454,472**
22	**Science and Technology**															
	Department	5,839	606	290	1,685	77	121	162	...	584	3,518	...	(1)	12,882	...	12,882
	National Research Council of Canada	151,507	11,646	3,740	42,501	8,191	6,500	31,894	24,594	41,129	112,927	...	31	434,660	17,639	417,021
	Natural Sciences and Engineering Research Council	5,534	1,701	658	2,379	251	154	174	...	370	298,976	...	(1)	310,197	...	310,197
	Science Council of Canada	3,198	311	141	489	48	34	61	...	19	...	...	1	4,302	...	4,302
	Total Ministry	**166,078**	**14,264**	**4,829**	**47,054**	**8,567**	**6,809**	**32,291**	**24,594**	**42,102**	**415,421**	**...**	**32**	**762,041**	**17,639**	**744,402**
23	**Secretary of State**															
	Department	127,146	9,236	2,677	31,755	2,147	1,278	4,901	...	3,851	2,945,574	...	58	3,128,623	...	3,128,623
	Canadian Advisory Council on the Status of Women	1,347	316	144	430	44	9	40	...	94	...	...	...	2,424	...	2,424
	Public Service Commission	104,129	6,264	3,118	6,373	3,788	837	1,619	...	1,032	...	...	3,302	130,462	13,119	117,343
	Social Sciences and Humanities Research Council	4,136	638	211	465	85	102	111	...	228	57,234	...	...	63,210	...	63,210
	Status of Women—Office of the Co-Ordinator	1,841	499	108	332	42	12	258	...	17	...	...	(1)	3,109	...	3,109
	Total Ministry	**238,599**	**16,953**	**6,258**	**39,355**	**6,106**	**2,238**	**6,929**	**...**	**5,222**	**3,002,808**	**...**	**3,360**	**3,327,828**	**13,119**	**3,314,709**

24	**Solicitor General**															
	Department	15,145	1,771	634	5,026	396	170	733	...	665	95,294	...	4	119,838	...	119,838
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	115,891	115,891	...	115,891
	Correctional Service	412,055	17,952	252	78,599	2,611	9,483	65,169	115,397	13,345	1,249	...	13,577	729,689	...	729,689
	National Parole Board	12,327	1,336	141	576	43	122	141	...	94	...	...	4	14,784	...	14,784
	Royal Canadian Mounted Police	828,296	78,548	553	43,500	21,952	26,163	59,995	32,788	43,775	27,724	...	13,616	1,176,910	382,424	794,486
	Total Ministry	**1,267,823**	**99,607**	**1,580**	**127,701**	**25,002**	**35,938**	**126,038**	**148,185**	**57,879**	**124,267**	**...**	**143,092**	**2,157,112**	**382,424**	**1,774,688**
25	**Supply and Services**															
	Department	362,048	202,982	79,968	56,974	37,589	9,490	114,021	...	8,945	1,585	...	56,209	929,811	700,569	229,242
	Crown Assets Disposal Corporation	...	...	...	...	...	...	...	...	...	...	...	2,799	2,799	2,799	...
	Statistics Canada	170,117	11,334	9,838	18,952	3,823	2,930	4,147	...	6,026	205	...	2	227,374	18,728	208,646
	Total Ministry	**532,165**	**214,316**	**89,806**	**75,926**	**41,412**	**12,420**	**118,168**	**...**	**14,971**	**1,790**	**...**	**59,010**	**1,159,984**	**722,096**	**437,888**
26	**Transport**															
	Department	908,869	98,678	10,002	228,177	16,344	116,786	172,335	247,231	410,627	335,899	...	921,318	3,466,266	788,921	2,677,345
	Canadian Aviation Safety Board	8,964	1,456	126	978	5,150	110	357	...	1,020	...	...	3	18,164	...	18,164
	Canadian Transport Commission	36,564	3,163	857	2,679	291	131	460	...	452	635,427	...	147	680,171	...	680,171
	Grain Transportation Agency Administrator	1,207	228	49	318	93	19	17	...	86	227	...	1	2,245	...	2,245
	Northern Pipeline Agency	653	66	4	85	48	(1)	5	...	...	...	...	...	861	...	861
	Total Ministry	**956,257**	**103,591**	**11,038**	**232,237**	**21,926**	**117,046**	**173,174**	**247,231**	**412,185**	**971,553**	**...**	**921,469**	**4,167,707**	**788,921**	**3,378,786**
27	**Treasury Board**															
	Secretariat	275,502	1,016	1,289	7,656	218	90	228	...	339	525	...	7,785	294,648	27,124	267,524
	Comptroller General	9,144	172	360	414	3	2	40	...	98	...	...	1,366	11,599	...	11,599
	Total Ministry	**284,646**	**1,188**	**1,649**	**8,070**	**221**	**92**	**268**	**...**	**437**	**525**	**...**	**9,151**	**306,247**	**27,124**	**279,123**
28	**Veterans Affairs**	**134,099**	**15,395**	**1,060**	**128,987**	**3,549**	**3,338**	**17,942**	**567**	**1,924**	**1,226,081**	**...**	**3,379**	**1,536,321**	**...**	**1,536,321**
	Total	**13,329,998**	**1,580,255**	**316,335**	**2,765,927**	**882,246**	**1,140,911**	**2,243,635**	**1,586,546**	**2,884,468**	**47,115,408**	**25,505,083**	**9,837,174**	**109,187,986**	**6,023,528**	**103,164,458**

(1) Less than $500.

TABLE 5

General Summary
Revenue by Main Classification
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue: Return on investments	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Proceeds from sales	Bullion and coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	*Add:* revenue credited to the votes	Total gross revenue
2	**Agriculture**													
	Department	...	421,479	14,246	1,892	50,350	13,459	...	...	34,303	535,729	535,729	13,327	549,056
	Canadian Livestock Feed Board	...	...	213	...	...	(1)	...	...	...	213	213	...	213
	Total Ministry	**...**	**421,479**	**14,459**	**1,892**	**50,350**	**13,459**	**...**	**...**	**34,303**	**535,942**	**535,942**	**13,327**	**549,269**
3	**Communications**													
	Department	...	1,050	1,908	44,289	1,808	26	...	...	290	49,371	49,371	146,830	196,201
	Canadian Radio-television and Telecommunications Commission	...	...	41	33,621	...	...	...	...	(1)	33,662	33,662	...	33,662
	National Film Board	...	...	...	...	...	...	...	...	...	...	...	11,619	11,619
	National Library	...	...	35	...	1,430	...	...	...	6	1,471	1,471	...	1,471
	National Museums of Canada	...	...	102	...	80	5	...	...	26	213	213	958	1,171
	Public Archives	...	...	77	...	180	...	...	...	14	271	271	1,721	1,992
	Total Ministry	**...**	**1,050**	**2,163**	**77,910**	**3,498**	**31**	**...**	**...**	**336**	**84,988**	**84,988**	**161,128**	**246,116**
4	**Consumer and Corporate Affairs**	**...**	**...**	**370**	**48,261**	**1**	**...**	**...**	**...**	**992**	**49,624**	**49,624**	**...**	**49,624**
5	**Employment and Immigration**													
	Department	...	811	8,643	...	1,414	...	...	...	9,170	20,038	20,038	907,856	927,894
	Immigration Appeal Board	...	...	(1)	...	...	(1)	...	...	(1)	(1)	(1)	...	(1)
	Total Ministry	**...**	**811**	**8,643**	**...**	**1,414**	**(1)**	**...**	**...**	**9,170**	**20,038**	**20,038**	**907,856**	**927,894**
6	**Energy, Mines and Resources**													
	Department	...	133,198	139,103	4,769	972	5,122	...	...	19,011	302,175	302,175	1,104,295	1,406,470
	Atomic Energy Control Board	...	...	106	1	9	...	...	...	19	135	135	...	135
	National Energy Board	184,741	...	25	...	243	5	...	...	27	300	185,041	...	185,041
	Total Ministry	**184,741**	**133,198**	**139,234**	**4,770**	**1,224**	**5,127**	**...**	**...**	**19,057**	**302,610**	**487,351**	**1,104,295**	**1,591,646**
7	**Environment**	**...**	**...**	**2,453**	**16,909**	**13,246**	**2,416**	**...**	**...**	**3,897**	**38,921**	**38,921**	**32,462**	**71,383**

8	**External Affairs**													
	Department	...	711	11,527	13,854	113	17	...	...	8,940	35,162	35,162	21,472	56,634
	Canadian International Development Agency	...	6,688	2,767	...	249	...	...	...	97	9,801	9,801	...	9,801
	Export Development Corporation	...	70,331	...	...	...	...	...	...	12,305	82,636	82,636	...	82,636
	International Joint Commission	...	...	2	...	...	...	...	...	506	508	508	...	508
	Total Ministry	**...**	**77,730**	**14,296**	**13,854**	**362**	**17**	**...**	**...**	**21,848**	**128,107**	**128,107**	**21,472**	**149,579**
9	**Finance**													
	Department	...	2,576,279	672	...	1,874	1	144,316	4,322	13,789	2,741,253	2,741,253	8,949	2,750,202
	Auditor General	...	...	72	...	309	...	...	...	15	396	396	...	396
	Insurance	746	...	62	...	12,230	...	...	...	(1)	12,292	13,038	...	13,038
	Total Ministry	**746**	**2,576,279**	**806**	**...**	**14,413**	**1**	**144,316**	**4,322**	**13,804**	**2,753,941**	**2,754,687**	**8,949**	**2,763,636**
10	**Fisheries and Oceans**	**...**	**3,180**	**3,933**	**11,946**	**579**	**4,288**	**...**	**...**	**5,845**	**29,771**	**29,771**	**3,388**	**33,159**
12	**Indian Affairs and Northern Development**													
	Department	...	4,465	7,958	13,562	642	933	...	...	215	27,775	27,775	588	28,363
	Northern Canada Power Commission	...	23,870	...	...	...	...	...	...	...	23,870	23,870	...	23,870
	Total Ministry	**...**	**28,335**	**7,958**	**13,562**	**642**	**933**	**...**	**...**	**215**	**51,645**	**51,645**	**588**	**52,233**
13	**Justice**													
	Department	...	...	3,688	...	37	...	...	...	4,066	7,791	7,791	...	7,791
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	10	10	10	...	10
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	3,521	3,521	3,521	...	3,521
	Federal Court of Canada	...	...	11	...	175	...	...	...	16	202	202	...	202
	Supreme Court of Canada	...	...	1	...	10	44	...	...	58	113	113	...	113
	Tax Court of Canada	...	...	10	...	...	4	...	...	...	14	14	...	14
	Total Ministry	**...**	**...**	**3,710**	**...**	**222**	**48**	**...**	**...**	**7,671**	**11,651**	**11,651**	**...**	**11,651**
14	**Labour**													
	Department	...	...	113	...	(1)	1	...	...	24,884	24,998	24,998	21,956	46,954
	Canada Labour Relations Board	...	...	4	...	...	2	...	...	(1)	6	6	...	6
	Canada Mortgage and Housing Corporation	...	892,722	4,592	...	...	111	...	...	12,072	909,497	909,497	...	909,497
	Canadian Centre for Occupational Health and Safety	...	...	(1)	...	...	...	...	...	...	(1)	(1)	5	5
	Total Ministry	**...**	**892,722**	**4,709**	**...**	**(1)**	**114**	**...**	**...**	**36,956**	**934,501**	**934,501**	**21,961**	**956,462**
15	**National Defence**	**...**	**967**	**27,347**	**...**	**...**	**...**	**...**	**...**	**3,995**	**32,309**	**32,309**	**289,996**	**322,305**

TABLE 5

General Summary
Revenue by Main Classification—*Continued*
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue: Return on investments	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Proceeds from sales	Bullion and coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	*Add:* revenue credited to the votes	Total gross revenue
16	**National Health and Welfare**													
	Department	...	1,096	5,011	9	34,870	276	...	...	79,697	120,959	120,959	40,331	161,290
	Medical Research Council	...	...	253	...	...	...	...	...	...	253	253	...	253
	Total Ministry	**...**	**1,096**	**5,264**	**9**	**34,870**	**276**	**...**	**...**	**79,697**	**121,212**	**121,212**	**40,331**	**161,543**
17	**National Revenue**													
	Customs and Excise	16,939,724	132	590	524	3,699	2,257	...	...	14,816	22,018	16,961,742	...	16,961,742
	Taxation	45,433,648	...	639	...	5,992	(1)	...	...	2,930	9,561	45,443,209	74,543	45,517,752
	Total Ministry	**62,373,372**	**132**	**1,229**	**524**	**9,691**	**2,257**	**...**	**...**	**17,746**	**31,579**	**62,404,951**	**74,543**	**62,479,494**
18	**Parliament**													
	The Senate	...	...	6	...	10	5	...	...	43	64	64	...	64
	House of Commons	...	...	249	(1)	...	...	...	...	3,368	3,617	3,617	...	3,617
	Library of Parliament	...	...	2	...	...	...	...	...	1	3	3	...	3
	Total Ministry	**...**	**...**	**257**	**(1)**	**10**	**5**	**...**	**...**	**3,412**	**3,684**	**3,684**	**...**	**3,684**
19	**Privy Council**													
	Department	...	...	498	...	...	...	...	...	271	769	769	...	769
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	1,099	1,099	1,099	...	1,099
	Chief Electoral Officer	...	...	13	...	...	1	...	...	158	172	172	...	172
	Commissioner of Official Languages	...	...	6	...	...	...	...	...	...	6	6	...	6
	Economic Council of Canada	...	...	20	...	...	...	...	...	(1)	20	20	...	20
	Public Service Staff Relations Board	...	...	29	...	...	...	...	...	(1)	29	29	...	29
	Total Ministry	**...**	**...**	**566**	**...**	**...**	**1**	**...**	**...**	**1,528**	**2,095**	**2,095**	**...**	**2,095**
20	**Public Works**													
	Department	...	9,994	8,138	668	3,432	36,264	...	...	27,241	85,737	85,737	1,391,909	1,477,646
	National Capital Commission	...	572	...	...	...	1,500	...	...	6,119	8,191	8,191	...	8,191
	Total Ministry	**...**	**10,566**	**8,138**	**668**	**3,432**	**37,764**	**...**	**...**	**33,360**	**93,928**	**93,928**	**1,391,909**	**1,485,837**

21	**Regional Industrial Expansion**													
	Department	...	249,034	53,536	...	9,735	...	...	...	4,455	316,760	316,760	...	316,760
	Investment Canada	...	...	15	...	(1)	...	...	...	...	15	15	...	15
	Total Ministry	**...**	**249,034**	**53,551**	**...**	**9,735**	**...**	**...**	**...**	**4,455**	**316,775**	**316,775**	**...**	**316,775**
22	**Science and Technology**													
	Department	...	...	8	...	...	...	...	...	...	8	8	...	8
	National Research Council of Canada	...	...	1,416	...	...	...	...	...	57	1,473	1,473	17,639	19,112
	National Sciences and Engineering Research Council	...	...	553	...	...	...	...	...	...	553	553	...	553
	Science Council of Canada	...	...	(1)	...	...	...	...	...	...	(1)	(1)	...	(1)
	Total Ministry	**...**	**...**	**1,977**	**...**	**...**	**...**	**...**	**...**	**57**	**2,034**	**2,034**	**17,639**	**19,673**
23	**Secretary of State**													
	Department	...	...	31,001	4,208	...	...	...	...	8,909	44,118	44,118	...	44,118
	Public Service Commission	...	...	111	...	247	...	...	...	131	489	489	13,119	13,608
	Social Sciences and Humanities Research Council	...	...	635	...	...	...	...	...	(1)	635	635	...	635
	Status of Women—Office of the Co-Ordinator	...	...	1	...	...	...	...	...	...	1	1	...	1
	Total Ministry	**...**	**...**	**31,748**	**4,208**	**247**	**...**	**...**	**...**	**9,040**	**45,243**	**45,243**	**13,119**	**58,362**
24	**Solicitor General**													
	Department	...	...	182	...	(1)	...	...	...	...	182	182	...	182
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	243	243	243	...	243
	Correctional Service	...	...	4,631	196	608	17,022	...	...	522	22,979	22,979	...	22,979
	National Parole Board	...	...	7	...	...	...	...	...	(1)	7	7	...	7
	Royal Canadian Mounted Police	...	2	1,624	3,781	1	3,739	...	...	236	9,383	9,383	382,424	391,807
	Total Ministry	**...**	**2**	**6,444**	**3,977**	**609**	**20,761**	**...**	**...**	**1,001**	**32,794**	**32,794**	**382,424**	**415,218**
25	**Supply and Services**													
	Department	...	36,415	478	...	4	19,938	...	...	2,835	59,670	59,670	700,569	760,239
	Crown Assets Disposal Corporation	...	...	...	...	...	...	...	...	...	...	...	2,799	2,799
	Statistics Canada	...	...	343	...	...	...	...	...	(1)	343	343	18,728	19,071
	Total Ministry	**...**	**36,415**	**821**	**...**	**4**	**19,938**	**...**	**...**	**2,835**	**60,013**	**60,013**	**722,096**	**782,109**
26	**Transport**													
	Department	...	89,596	98,699	445	...	2,104	...	...	83,748	274,592	274,592	788,921	1,063,513
	Canadian Aviation Safety Board	...	...	...	...	...	...	...	...	40	40	40	...	40
	Canadian Transport Commission	...	...	240	7	4	(1)	...	...	1	252	252	...	252
	Northern Pipeline Agency	...	...	756	...	...	...	...	...	697	1,453	1,453	...	1,453
	Total Ministry	**...**	**89,596**	**99,695**	**452**	**4**	**2,104**	**...**	**...**	**84,486**	**276,337**	**276,337**	**788,921**	**1,065,258**

TABLE 5

General Summary
Revenue by Main Classification—*Concluded*
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue: Return on investments	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Proceeds from sales	Bullion and coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	*Add:* revenue credited to the votes	Total gross revenue
27	**Treasury Board**													
	Department	...	...	75	...	1	10	...	...	2,433	2,519	2,519	27,124	29,643
	Comptroller General	...	...	26	...	(1)	(1)	...	...	14	40	40	...	40
	Total Ministry	...	...	101	...	1	10	...	...	2,447	2,559	2,559	27,124	29,683
28	**Veterans Affairs**	...	10,587	4,077	...	21,594	1,206	...	...	125	37,589	37,589	...	37,589
	Total net revenue	62,558,859	4,533,179	443,949	198,942	166,148	110,756	144,316	4,322	398,278	5,999,890	68,558,749		
	Total revenue credited to the votes	1,399,820	22	...	166,923	2,951,756	301,674	...	1,378	1,201,955	4,623,708		6,023,528	
	Total gross revenue	63,958,679	4,533,201	443,949	365,865	3,117,904	412,430	144,316	5,700	1,600,233	10,623,598			74,582,277

(1) Less than $500.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
2		**Agriculture**		
		Department		
		Administration Program		
	1	Program expenditures	55,462,000	
		Agri-Food Development Program		
	5	Operating expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist" and to authorize the payment of commissions for services provided in accordance with the Western Grain Stabilization Act	268,064,000	
	10	Capital expenditures and authority to make expenditures on works, land, buildings and equipment on other than federal property for community infrastructure and on projects for the benefit of Indians and non-Indians	112,900,000	
	15	The grants listed in the Estimates and contributions	349,734,151	
	15b	The grants listed in the Estimates and contributions		69,802,000
	15c	The grants listed in the Estimates and contributions—To authorize the transfer of $997,500 from Agriculture Vote 1, $635,000 from Agriculture Vote 5, $16,725,000 from Agriculture Vote 10, $5,326,300 from Agriculture Vote 20, $3,720,700 from Agriculture Vote 25, $2,537,800 from Agriculture Vote 35, $3,338,000 from Agriculture Vote 40, $3,600,000 from Agriculture Vote 45 and $6,427,000 from Agriculture Vote 50, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		48,820,700
		Agri-Food Regulation and Inspection Program		
	20	Operating expenditures	179,960,000	
	25	Capital expenditures	35,495,000	
	30	Contributions	8,162,000	
	30b	Contributions		6,310,000
		Canadian Forestry Service Program		
	35	Operating expenditures and authority to spend revenue received during the year	73,590,000	
	35b	Operating expenditures and authority to spend revenue received during the year		3,088,900
	40	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	31,236,000	
	40b	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property		2,375,600
	45	The grants listed in the Estimates and contributions	63,857,500	
	45b	The grants listed in the Estimates and contributions		48,676,700
	45c	The grants listed in the Estimates and contributions		1
		Canadian Grain Commission Program		
	50	Program expenditures and contribution	42,256,000	
		Canadian Dairy Commission		
	55	Program expenditures	4,415,000	
		Canadian Livestock Feed Board		
	60	Operating expenditures	1,576,000	
	65	Contributions	18,100,000	
		Total Ministry—Budgetary	**1,244,807,651**	**179,073,901**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
3		**Communications**		
		Department		
		Communications and Culture Program		
	1	Operating expenditures and authority to spend revenue received during the year	130,890,000	
	5	Capital expenditures	13,879,000	
	5b	Capital expenditures—To authorize the transfer of $933,000 from Communications Vote 1, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		5,067,000
	5c	Capital expenditures—To authorize the transfer of $3,649,999 from Communications Vote 10, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions	58,509,000	
	10b	The grants listed in the Estimates and contributions		9,450,000
	10c	The grants listed in the Estimates and contributions		1
	15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	55,093,000	
	20	Payments to Canada Museums Construction Corporation Inc. in respect of operating and capital expenditures for the construction of the National Gallery of Canada and the National Museum of Man	81,787,000	
	L25	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of Section 29 of the Cultural Property Export and Import Act	10,000	
		Canada Council		
	30	Payments to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	72,044,000	
	30c	Payments to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act		2,200,000
		Canadian Broadcasting Corporation		
	35	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	785,138,000	
	35c	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service—To authorize the transfer of $4,499,999 from Communications Vote 45, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	40	Payments to the Canadian Broadcasting Corporation for working capital	2,500,000	
	45	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	59,209,000	
	45b	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service		10,500,000
		Canadian Film Development Corporation		
	50	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	65,290,000	
	50b	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		20,050,000
		Canadian Radio-television and Telecommunications Commission		
	55	Program expenditures and the grants listed in the Estimates	22,961,000	
		National Arts Centre Corporation		
	60	Payments to the National Arts Centre Corporation	14,574,000	
	60b	Payments to the National Arts Centre Corporation		2,000,000
		National Film Board		
	65	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	61,680,000	

		National Library		
	70	Program expenditures and the grants listed in the Estimates	30,526,220	
		National Museums of Canada		
	75	Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1985-86 and 1986-87 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation	60,807,300	
	75c	Operating expenditures		2,069,600
	80	The grants listed in the Estimates	8,852,700	
		Public Archives		
	85	Program expenditures and authority to spend revenues received during the year	38,418,044	
		Total Ministry—Budgetary	**1,562,158,264**	**51,336,603**
		Non-budgetary	**10,000**	**...**
4		**Consumer and Corporate Affairs**		
		Department		
	1	Operating expenditures	111,642,000	
	1c	Operating expenditures		135,900
	5	Capital expenditures	5,683,000	
	10	The grants listed in the Estimates and contributions	64,316,000	
		Canada Post Corporation[1]		
	11b	Payments to Canada Post Corporation for special purposes		730,000
	12c	To report the actual excess of operating and income charges over revenues for the Canada Post Corporation in the amount of $347,199,000 for the 12 month period ending March 31, 1985 in accordance with Subsection 29(3) of the Canada Post Corporation Act		1
		Restrictive Trade Practices Commission		
	15	Program expenditures	1,077,000	
	15c	Program expenditures		327,400
		Standards Council of Canada		
	20	Payments to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	5,424,000	
		Total Ministry—Budgetary	**188,142,000**	**1,193,301**
		Non-budgetary	**...**	**...**
5		**Employment and Immigration**		
		Department/Canada Employment and Immigration Commission		
		Corporate and Special Services Program		
	1	Departmental administration—Program expenditures	5,749,600	
	1a	Departmental administration—Program expenditures		165,000
	1c	Departmental administration—Program expenditures—To authorize the transfer of $1,505,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	5	Canada Employment and Immigration Commission—Program expenditures	20,904,000	
	5a	Canada Employment and Immigration Commission—Program expenditures		1,086,000
	5b	Canada Employment and Immigration Commission—Program expenditures		2,203,000
	5c	Canada Employment and Immigration Commission—Program expenditures—To authorize the transfer of $6,170,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
		Employment and Insurance Program		
	10	Operating expenditures	525,131,000	
	10a	Operating expenditures		31,412,000
	10b	Operating expenditures		49,254,000
	10c	Operating expenditures—To authorize the transfer of $809,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	15	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	663,955,000	
	15a	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers in contributing to the betterment of the community		177,037,000
	15b	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers in contributing to the betterment of the community		469,841,000
	15c	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers in contributing to the betterment of the community		1
		Immigration Program		
	20	Operating expenditures	82,079,000	
	20b	Operating expenditures		4,425,000
	20c	Operating expenditures—To authorize the transfer of $2,657,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	25	Contributions	33,863,000	
	25b	Contributions		500,000
	25c	Contributions—To authorize the transfer of $7,099,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
		Immigration Appeal Board		
	30	Program expenditures	4,039,000	
		Total Ministry—Budgetary	**1,335,720,600**	**735,923,006**
		Non-budgetary	...	...
6		**Energy, Mines and Resources**		
		Department		
		Administration Program		
	1	Program expenditures and authority to spend revenue received during the year	40,877,600	
		Energy Program		
	5	Operating expenditures	136,342,505	
	5b	Operating expenditures—Pursuant to Section 22 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty the Queen in right of Canada to provide a guarantee from time to time in accordance with terms and conditions approved by the Minister of Finance for loans not exceeding in the aggregate $275,000,000 to NewGrade Energy Inc. for a heavy oil upgrader		1
	10	The grants listed in the Estimates and contributions	199,991,000	
	15	Canadian Home Insulation Program—Payments for the purposes of the Canadian Home Insulation Program Act	109,500,000	

20	Canada Oil Substitution Program—Payments for the purposes of the Oil Substitution and Conservation Act	40,000,000	
20a	Canada Oil Substitution Program—Payments for the purposes of the Oil Substitution and Conservation Act—To authorize the transfer of $54,999,999 from Energy, Mines and Resources Vote 15, of the Main Estimates 1985-86 for the purposes of this Vote		1
20b	Canada Oil Substitution Program—Payments for the purposes of the Oil Substitution and Conservation Act—To authorize the transfer of $6,000,000 from Energy, Mines and Resources Vote 5 and $11,999,999 from Energy, Mines and Resources Vote 10, Appropriation Act No. 2, 1985-86, for the purposes of this Vote		1
25	Petroleum Incentives Program—Payments for the purposes of the Petroleum Incentives Program Act	1,600,000,000	
L30	Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections	8,277,000	
L31c	Loans to NewGrade Energy Inc. for the study and construction of a heavy oil upgrader in Saskatchewan		3,400,000
	Minerals and Earth Sciences Program		
35	Operating expenditures	253,711,100	
35b	Operating expenditures		4,067,750
40	Capital expenditures	46,211,600	
45	The grants listed in the Estimates and contributions	17,335,100	
45b	The grants listed in the Estimates and contributions		12,109,000
	Atomic Energy Control Board		
50	Program expenditures, the grants listed in the Estimates and contributions	21,817,000	
50b	Program expenditures, the grants listed in the Estimates and contributions		456,000
	Atomic Energy of Canada Limited		
55	Operating expenditures	299,528,000	
60	Capital expenditures	32,089,000	
	National Energy Board		
65	Program expenditures	24,364,000	
	Petro-Canada International Assistance Corporation		
70	Payments to Petro-Canada International Assistance Corporation	30,500,000	
	Total Ministry—Budgetary	**2,852,266,905**	**16,632,753**
	Non-budgetary	**8,277,000**	**3,400,000**
7	**Environment**		
	Department		
	Administration Program		
1	Program expenditures, the grants listed in the Estimates and contributions	35,981,600	
	Environmental Services Program		
5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above boards at such remuneration as the boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	298,275,000	
10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	44,396,000	
15	The grants listed in the Estimates and contributions	16,191,000	
15b	The grants listed in the Estimates and contributions—To authorize the transfer of $1,118,000 from Environment Vote 5 and $1,728,000 from Environment Vote 10, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		627,000
15c	The grants listed in the Estimates and contributions—To authorize the transfer of $3,376,999 from Environment Vote 5, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	Parks Canada Program		
20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	191,264,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	89,892,000	
	30	National Battlefields Commission—Operating expenditures and the grants listed in the Estimates	2,909,000	
		Total Ministry—Budgetary	**678,908,600**	**627,001**
		Non-budgetary	...	...
8		**External Affairs**		
		Department		
		Canadian Interests Abroad Program		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	514,383,000	
	1b	Operating expenditures		7,050,000
	1c	Operating expenditures—To authorize the transfer of $1,151,000 from External Affairs Vote 5, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		4,800,100
	5	Capital expenditures	69,242,000	
	5b	Capital expenditures		500,000
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $71,348,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1984, which is	153,201,407	
	10b	The grants listed in the Estimates and contributions		1,098,225
	10c	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $71,348,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1985—To authorize the transfer of $149,000 from External Affairs Vote 5, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		1,261,900
	L15	Advances to the Working Capital Fund of the Paris Union of the World Intellectual Property Organization in the amount of 14,451 Swiss Francs notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of October, 1984 which is	8,031	
		Grains and Oilseeds Program		
	20	Operating expenditures	3,547,000	
	25	The grant listed in the Estimates and contributions	7,441,000	

	World Exhibitions Program		
30	Program expenditures, the grants listed in the Estimates and contributions	5,574,000	
30c	Program expenditures, the grants listed in the Estimates and contributions		1
	Canadian Commercial Corporation		
35	Program expenditures	15,826,000	
	Canadian International Development Agency		
40	Operating expenditures and authority: (a) to engage persons for service in developing countries; and (b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978—1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto; (ii) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries	69,308,000	
45	The grants and contributions listed in the Estimates, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,285,700,000	
L50	Loans, in accordance with terms and conditions approved by the Governor in Council, to developing countries, and international development institutions for international development assistance	203,200,000	
L55	Loans, in accordance with terms and conditions approved by the Governor in Council, to developing countries and international development institutions for international development assistance in the area of oil and gas exploration, related technical assistance and for special administrative expenses directly related thereto	30,000,000	
L60	Payment of $4,000,000 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $166,800,000 in accordance with the International Development (Financial Institutions) Continuing Assistance Act for the purpose of contributions to international financial institution fund accounts	4,000,000	
L65	In accordance with the International Development (Financial Institutions) Continuing Assistance Act: (a) payment in the amount of $2,600,000 and the issuance of non-interest bearing, non-negotiable demand notes estimated at $3,800,000 to the Asian Development Bank not to exceed in the aggregate the equivalent of 4,300,000 Special Drawing Rights; (b) the issuance of non-interest bearing, non-negotiable demand notes estimated at $11,800,000 to the African Development Bank not to exceed the equivalent of 8,400,000 Units of Account; and (c) the issuance of non-interest bearing, non-negotiable demand notes estimated at $10,000,000 to the Inter-American Development Bank not to exceed the equivalent of US $7,400,000	2,600,000	
	International Development Research Centre		
70	Payments to the International Development Research Centre	86,000,000	
	International Joint Commission		
75	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality	3,205,000	
	Total Ministry—Budgetary	**2,213,427,407**	**14,710,226**
	Non-budgetary	**239,808,031**	...
9	**Finance**		
	Department		
	Financial and Economic Policies Program		
1	Program expenditures and authority to spend revenue received during the year	42,026,000	
1c	Program expenditures and authority to spend revenue received during the year		8,515,000
L2a	In accordance with the Bretton Woods and Related Agreements Act: (a) Payment in the amount of $1,800,000 and the issuance of non-interest bearing, non-negotiable demand notes estimated at $16,600,000 to the International Bank for Reconstruction and Development not to exceed in the aggregate the equivalent of US $13,800,000;		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		(b) The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $333,400,000 to the International Development Association; and		
		(c) The payment estimated at $13,000,000 to the International Finance Corporation not to exceed the equivalent of US $10,000,000		14,800,000
		Canadian Import Tribunal Program		
	5	Program expenditures	2,210,000	
		Inspector General of Banks Program		
	10	Program expenditures	2,065,000	
	10b	Program expenditures		1,577,000
		Special Program		
	15	To extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966, to authorize payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries and to authorize a payment to the Foreign Claims Fund of	85,000	
	16c	Pursuant to Section 18 of the Financial Administration Act, to write off from the Accounts of Canada the unpaid balance of an inactive loan to Greece issued under the authority of the War Appropriation Act of 1918		6,214,126
	L20	Advances in respect of a toll bridge across the harbour of Saint John, NB in accordance with terms and conditions set out in an agreement relating to the financing, construction and operation of the toll bridge entered into between Canada, New Brunswick, the City of Saint John and the Bridge Authority, approved by the Governor in Council,		
		(a) to the Saint John Harbour Bridge Authority established by c. 150 of the Statutes of New Brunswick, 1961-62; or		
		(b) to a trustee for the holders of securities issued by the Authority; the total amount of advances for the fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, as determined pursuant to the agreement, repayable if the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year	873,000	
		Auditor General		
	25	Program expenditures, the grant listed in the Estimates and contributions	39,045,000	
		Insurance		
	30	Program expenditures	12,262,000	
	30b	Program expenditures		11,580,000
		Tariff Board		
	35	Program expenditures	2,430,000	
	35b	Program expenditures		211,000
		Total Ministry— Budgetary	**100,123,000**	**28,097,126**
		Non-budgetary	**873,000**	**14,800,000**
10		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, Canada's share of expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects	450,163,250	

	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	124,684,000	
	5c	Capital expenditures—To authorize the transfer of $1,964,000 from Fisheries and Oceans Vote 1, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		4,272,000
	10	The grants listed in the Estimates and contributions	19,891,750	
	10b	The grants listed in the Estimates and contributions		7,144,000
	10c	The grants listed in the Estimates and contributions		2,665,100
		Total Ministry— Budgetary	**594,739,000**	**14,081,100**
		Non-budgetary	...	...
11		**Governor General**		
		Department		
	1	Program expenditures and expenditures incurred on behalf of former governors general, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General	5,449,000	
	1b	Program expenditures		425,400
		Total Ministry—Budgetary	**5,449,000**	**425,400**
		Non-budgetary	...	...
12		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures	47,547,000	
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	278,546,000	
	5a	Operating expenditures—To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972, to include the Cree bands and the Naskapi band in the description of persons in respect of which the Minister may guarantee loans made by Canada Mortgage and Housing Corporation, banks or other approved lenders, as defined by the National Housing Act		1
	5c	Operating expenditures —To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1985-86 (a) To increase from $250,000,000 to $350,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972; and (b) To increase from $30,000,000 to $33,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970		1
	10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools, of non-Indians; and		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings		
	15	The grants listed in the Estimates and contributions	94,194,000	
	15b	The grants listed in the Estimates and contributions—To authorize the transfer of $2,451,000 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of	1,111,376,000	30,677,000
	15c	The grants listed in the Estimates and contributions—To authorize the transfer of $49,482,058 from Indian Affairs and Northern Development Vote 5, and $34,495,723 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		84,851,901
		Northern Affairs Program		
	20	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories	72,287,000	
	20b	Operating expenditures—Pursuant to Section 22 of the Financial Administration Act to authorize the Minister in the name of Her Majesty the Queen in Right of Canada, to guarantee, in accordance with terms and conditions approved by the Minister of Finance in an amount not exceeding in the aggregate $11,475,000 for a period not exceeding eighteen months, loans to be provided by a financial institution to Curragh Resources, a partnership under the laws of Alberta for the reopening of the Cyprus Anvil Mine and to provide a further amount of		828,000
	20c	Operating expenditures		528,200
	25	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities	21,147,000	
	25b	Capital expenditures		75,000
	30	The grants listed in the Estimates and contributions	26,845,500	
	30b	The grants listed in the Estimates and contributions		13,076,040
	30c	The grants listed in the Estimates and contributions—To authorize the transfer of $250,000 from Indian Affairs and Northern Development Vote 25, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		9,350,000
		Transfer Payments to the Territorial Governments Program		
	35	Transfer payments to the Government of the Yukon Territory listed in the Estimates	138,000,000	
	35c	Transfer payments to the Government of the Yukon Territory listed in the Estimates		789,000
	40	Transfer payments to the Government of the Northwest Territories listed in the Estimates	440,000,000	
	40c	Transfer payments to the Government of the Northwest Territories listed in the Estimates		7,390,000
		Native Claims Program		
	45	Operating expenditures	4,348,000	
	45b	Operating expenditures—To authorize the transfer of $284,000 from Indian Affairs and Northern Development Vote 1, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		4,416,000
	45c	Operating expenditures		329,100
	50	The grants listed in the Estimates and contributions	16,360,000	
	50b	The grants listed in the Estimates and contributions		6,587,000
	50c	The grants listed in the Estimates and contributions		12,940,565
	L55	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	14,303,000	
	L60	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders during the pre-settlement period	1,121,000	
		Northern Canada Power Commission		
	L65	Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act	4,081,000	
		Total Ministry—Budgetary	**2,250,650,500**	**141,837,808**
		Non-budgetary	**19,505,000**	...

13		Justice		
		Department		
		Administration of Justice Program		
	1	Operating expenditures	75,364,000	
	1b	Operating expenditures—To authorize the transfer of $265,000 from Justice Vote 5, Appropriation Act No. 2, 1985-86, for the purposes of this Vote and to provide a further amount of		780,000
	1c	Operating expenditures		835,200
	5	The grants listed in the Estimates and contributions	75,729,000	
	5c	The grants listed in the Estimates and contributions		1
		Canadian Human Rights Commission		
	10	Program expenditures	8,523,000	
	10b	Program expenditures		250,000
		Commissioner for Federal Judicial Affairs		
	15	Operating expenditures, the grants listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	2,933,000	
	15c	Operating expenditures and the grants listed in the Estimates		1
	20	Canadian Judicial Council—Operating expenditures	320,000	
		Federal Court of Canada		
	25	Program expenditures	8,532,000	
		Law Reform Commission of Canada		
	30	Program expenditures	4,831,000	
		Offices of the Information and Privacy Commissioners of Canada		
	35	Program expenditures	2,938,200	
		Supreme Court of Canada		
	40	Program expenditures	4,143,000	
	40b	Program expenditures		169,600
	40c	Program expenditures		119,000
		Tax Court of Canada		
	45	Program expenditures	3,813,000	
	45b	Program expenditures		60,000
		Total Ministry—Budgetary	**187,126,200**	**2,213,802**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
14		Labour		
		Department		
	1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	39,841,000	
	1b	Operating expenditures		2,298,000
	1c	Operating expenditures—To authorize the transfer of $83,000 from Labour Vote 5, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		750,100
	5	The grants listed in the Estimates and contributions	15,212,000	
	5b	The grants listed in the Estimates and contributions		25,000
		Canada Labour Relations Board		
	10	Program expenditures	5,419,000	
	10b	Program expenditures		224,000
		Canada Mortgage and Housing Corporation		
	15	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act	1,466,566,000	
	15b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act		8,840,000
	16c	Pursuant to Subsection 18(5) of the Financial Administration Act, to forgive the principal amount of advances outstanding as of 31 December 1985 in an amount not exceeding $255,500,000 made to Canada Mortgage and Housing Corporation pursuant to Section 9 of the National Housing Act		1
	L20	Advances to Canada Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act	16,000,000	
	L25	Advances to Canada Mortgage and Housing Corporation for loans approved under Section 37.1 of the National Housing Act	7,900,000	
	L25b	Advances to Canada Mortgage and Housing Corporation for loans approved under Section 37.1 of the National Housing Act		1,400,000
		Canadian Centre for Occupational Health and Safety		
	30	Program expenditures	7,687,000	
		Total Ministry—Budgetary	**1,534,725,000**	**12,137,101**
		Non-budgetary	**23,900,000**	**1,400,000**
15		National Defence		
		Defence Services Program		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $34,995,986,742 for the purposes of Votes 1, 5 and 10 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $26,092,713,000 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	5,946,536,000	

	1c	Operating expenditures—To authorize the transfer of $69,999,999 from National Defence Vote 5, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		
	5	Capital expenditures		1
	10	The grants listed in the Estimates, contributions for Emergency Preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	2,535,013,000	
		Defence Construction (1951) Limited Program	140,771,742	
	15	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	15,500,000	
		Total Ministry—Budgetary	**8,637,820,742**	**1**
		Non-budgetary	...	...
16		**National Health and Welfare**		
		Department		
		Departmental Administration Program		
	1	Program expenditures, the grants listed in the Estimates and contributions including recoverable expenditures on behalf of the Canada Pension Plan		
	1c	Program expenditures and the grants listed in the Estimates	39,979,000	
		Health Services and Promotion Program		1
	5	Operating expenditures		
	10	The grants listed in the Estimates and contributions	21,873,000	
	10b	The grants listed in the Estimates and contributions—To authorize the transfer of $100,000 from National Health and Welfare Vote 5, Appropriation Act No. 2, 1985-86, for the purposes of this Vote and to provide a further amount of	26,725,000	8,000,000
		Social Services Program		
	15	Operating expenditures		
	20	The grants listed in the Estimates and contributions; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders who were committed to the care of provincial authorities prior to the proclamation of the Young Offenders Act on April 2nd, 1984 and who are not dealt with under that Act; and who are under the jurisdiction of correctional authorities instead of child welfare authorities or under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province	13,548,000	
		Medical Services Program	100,319,000	
	25	Operating expenditures, the grants listed in the Estimates and contributions	348,259,000	
	25b	Operating expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of $1,119,000 from National Health and Welfare Vote 30, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		23,642,000
	30	Capital expenditures	27,794,000	
		Health Protection Program		
	35	Operating expenditures and the grants listed in the Estimates	93,957,000	
	35b	Operating expenditures and the grants listed in the Estimates		3,156,500
	40	Capital expenditures	12,108,000	
	40b	Capital expenditures		4,251,000
		Income Security Program		
	45	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan	65,234,000	
		Fitness and Amateur Sport Program		
	50	Operating expenditures	9,428,000	
	50c	Operating expenditures—To authorize the transfer of $484,999 from National Health and Welfare Vote 45, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		
	55	Contributions, and authority to make payments out of the Consolidated Revenue Fund and to charge said payments to the National Lottery Account, for the purpose of physical fitness, amateur sport and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, the aggregate of said payments and payments made pursuant to paragraph (d) of Treasury Board Vote L27a, Appropriation Act No. 4, 1976, not to exceed at any time 5 percent of the aggregate of the amounts credited to the National Lottery Account	52,351,000	1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	55b	Contributions		4,361,000
	55c	Contributions—To authorize the transfer of $2,384,999 from National Health and Welfare Vote 20, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
		XV Olympic Winter Games Program		
	60	Operating expenditures	1,396,000	
	65	Capital expenditures	33,900,000	
	70	Contributions	14,502,000	
	70b	Contributions—To authorize the transfer of $6,100,000 from National Health and Welfare Vote 65, Appropriation Act No. 2, 1985-86, for the purposes of this Vote and to provide a further amount of		1,842,403
		Medical Research Council		
	75	Operating expenditures	3,222,000	
	75a	Operating expenditures		50,000
	75c	Operating expenditures—To authorize the transfer of $159,999 from National Health and Welfare Vote 80, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	80	The grants listed in the Estimates	127,086,000	
	80a	The grants listed in the Estimates		30,850,000
		Total Ministry—Budgetary	**991,681,000**	**76,152,907**
		Non-budgetary	...	...
17		**National Revenue**		
		Customs and Excise		
	1	Operating expenditures	359,926,000	
	1c	Operating expenditures—To authorize the transfer of $2,386,000 from National Revenue Vote 5, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		7,550,600
	5	Capital expenditures	14,380,000	
		Taxation		
	10	Operating expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance Act, 1971	619,407,000	
	15	Capital expenditures	14,143,000	
		Canada Post Corporation[1]		
	20	Payments to the Canada Post Corporation for special purposes	170,000,000	
		Total Ministry—Budgetary	**1,177,856,000**	**7,550,600**
		Non-budgetary	...	...
18		**Parliament**		
		The Senate		
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, the grants listed in the Estimates and contributions	16,084,000	
	1b	Program expenditures		225,000

		House of Commons		
	5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	113,826,300	
	5b	Program expenditures, the grants listed in the Estimates and contributions		2,169,700
		Library of Parliament		
	10	Program expenditures	9,454,000	
		Total Ministry—Budgetary	**139,364,300**	**2,394,700**
		Non-budgetary	...	...
19		**Privy Council**		
		Department		
		Privy Council Program		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Senate and House of Commons Act and pro rata for any period less than a year; the grant listed in the Estimates and contribution	38,613,000	
	1b	Program expenditures		4,533,000
	1c	Program expenditures		5,418,427
		Canadian Intergovernmental Conference Secretariat		
	5	Program expenditures	1,989,000	
	5b	Program expenditures		815,000
		Chief Electoral Officer		
	10	Program expenditures	1,856,000	
		Commissioner of Official Languages		
	15	Program expenditures	9,154,000	
		Economic Council of Canada		
	20	Program expenditures	7,859,000	
		Public Service Staff Relations Board		
	25	Program expenditures	8,771,000	
		Total Ministry—Budgetary	**68,242,000**	**10,766,427**
		Non-budgetary	...	...
20		**Public Works**		
		Department		
		Services Program		
	1	Public Works Revolving Fund—Services and Management Account—Operating deficit	146,644,000	
	5	Services—Capital expenditures	11,619,000	
		Accommodation Program		
	10	Operating expenditures, the provision on a recoverable basis of accommodation for the purposes of the Canada Pension Plan and the Unemployment Insurance Act, 1971 and authority to spend revenue received during the year	468,261,000	
	15	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	136,386,000	
		Government Realty Assets Support Program		
	20	Operating expenditures, and assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa	49,928,000	
	25	Capital expenditures	12,888,000	
	30	The grants listed in the Estimates and contributions, including grants to municipalities in accordance with the Municipal Grants Act in respect of taxation years ending on or before December 31, 1979; and		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		(a) subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development and redevelopment taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property; (b) grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act, in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province for a taxation year ending on or before December 31, 1979 to finance services that are ordinarily provided throughout Canada by municipalities; and (c) to authorize payments in respect of certain property prescribed as federal property for the 1974, 1975, 1976, 1977, 1978 and 1979 tax years of municipalities	8,493,000	
	35	Payments to Canada Lands Company (Mirabel) Limited for operating and capital expenditures	7,652,000	
	35b	Payments to Canada Lands Company (Mirabel) Limited for operating and capital expenditures		1,905,000
	40	Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc. for operating and capital expenditures	2,294,000	
	40b	Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc. for operating and capital expenditures		4,364,000
	45	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures	1,477,000	
	45b	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures		4,552,350
	50	Payments to Harbourfront Corporation for operating and capital expenditures and authority to spend revenues received during the year in respect of Toronto Harbourfront properties owned by Her Majesty	6,092,000	
		Marine Transportation and Related Engineering Works Program		
	55	Program expenditures including expenditures on works on other than federal property	12,193,000	
		Land Transportation and Other Engineering Works Program		
	60	Operating expenditures	25,514,000	
	65	Capital expenditures including expenditures on works on other than federal property	40,416,000	
		National Capital Commission		
	70	Payment to the National Capital Commission for operating expenditures	49,395,000	
	75	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities	31,115,000	
	80	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	10,695,000	
	L85	Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the National Capital Region	2,300,000	
		Total Ministry—Budgetary	**1,021,062,000**	**10,821,350**
		Non-budgetary	**2,300,000**	...
21		**Regional Industrial Expansion**		
		Department		
	1	Operating expenditures	233,755,837	
	1b	Operating expenditures: (a) to authorize the transfer of $6,899,999 from Regional Industrial Expansion Vote 10, Appropriation Act No. 2, 1985-86 for the purposes of this Vote; and (b) to provide that the aggregate amount of insurance outstanding at any time in respect of deHavilland DHC-7 and DHC-8 aircraft, for the purposes described in Industry, Trade and Commerce Vote 1a, subparagraph (ii) Appropriation Act No. 1, 1980-81 does not exceed $230,000,000 and $200,000,000 US		1

2c	Regional Industrial Expansion—			
	(a) pursuant to Section 18 of the Financial Administration Act, to write off from the Accounts of Canada certain debts and claims due by Her Majesty in right of Canada amounting in the aggregate to $19,579,703.27 as set out below:			
	Debtor	Amount		
	Bowmar Canada Limited	27,200.00		
	General Drop Forge Limited	146,167.29		
	Interline Furniture Limited	952,095.50		
	Beaconing Optical and Precision Materials Company Limited	16,474.99		
	Shefford Electronics Corporation	13,264.49		
	Radio Engineering Products Limited	1,000,000.00		
	Assemblage Mécanique de Granby Limited	80,069.27		
	Canada Cycle and Motor Company Limited	4,935,000.00		
	Consolidated Computer Inc.	12,395,998.50		
	Precision Electronics Components (1971) Limited; and	13,433.23		
	(b) to authorize the transfer of $19,579,703 from Regional Industrial Expansion Vote 10, Appropriation Act No. 2, 1985-86 for the purposes of this Vote			
3c	Regional Industrial Expansion—Pursuant to Subsection 6(j) of the Small Businesses Loans Act to increase from $1,000,000,000 to $2,500,000,000 the aggregate lending ceiling for the period April 1, 1985 to March 31, 1990			1
5	Textile and Clothing Board—Operating expenditures			1
10	The grants listed in the Estimates and contributions	1,305,800		
10b	The grants listed in the Estimates and contributions	966,186,000		
10c	The grants listed in the Estimates and contributions			1
15	Payments to Canadian Patents and Development Limited			1
16b	Payments to Canadair Limited for CL 289 reconnaissance drones—To authorize the transfer of $9,849,999 from Regional Industrial Expansion Vote 10, Appropriation Act No. 2, 1985-86 for the purposes of this Vote	350,000		
L20	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,			1
	(a) to purchase, on behalf of Her Majesty in Right of Canada, capital stock of a company in order to exercise a stock option in such company that has been taken on behalf of Her Majesty in Right of Canada in connection with the provision of a loan, insurance of a loan, loan guarantee, or contribution made to the company where: (i) the stock option should be exercised in order to permit Her Majesty in Right of Canada to benefit from the purchase; or (ii) the stock option should be exercised in order to protect the Crown's interest in respect of the loan made or insured, or contribution made; and			
	(b) to authorize the sale or other disposition of any capital stock so acquired			
L25	Loans pursuant to the Industrial and Regional Development Act	300,000		
L26b	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act (S.C. 1980-81-82-83 c. 172)	5,000,000		
L26c	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act (S.C. 1980-81-82-83 c. 172)			76,795,000
				16,800,000
	Cape Breton Development Corporation			
30	Payments to the Cape Breton Development Corporation to be applied by the Corporation in payment of losses incurred in the operation and maintenance in the fiscal year 1985-86 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division	21,612,000		
35	Payments to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	160,895,000		
40	Payments to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act	9,500,000		
	Federal Business Development Bank			
45	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	25,507,000		
45b	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act			2,959,000
	Investment Canada[2]			
50	Program expenditures	6,421,083		
51b	Program expenditures			2,916,000
51c	Program expenditures			121,900

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		The de Havilland Aircraft of Canada, Limited		
	55a	Payment to The de Havilland Aircraft of Canada, Limited as equity		110,000,000
		Total Ministry—Budgetary	**1,425,532,720**	**115,996,906**
		Non-budgetary	**5,300,000**	**93,595,000**
22		**Science and Technology**		
		Ministry of State		
	1	Program expenditures and contributions	8,432,000	
	1b	Program expenditures, the grants listed in the Estimates and contributions		7,832,000
		National Research Council of Canada		
		Scientific and Industrial Research Program		
	5	Operating expenditures	196,647,000	
	10	Capital expenditures	89,989,000	
	15	The grants listed in the Estimates and contributions	115,139,000	
		Scientific and Technical Information Program		
	20	Program expenditures and contributions	23,015,000	
		Natural Sciences and Engineering Research Council		
	25	Operating expenditures	10,123,000	
	25c	Operating expenditures		1,136,000
	30	The grants listed in the Estimates	284,690,000	
	30c	The grants listed in the Estimates		14,964,000
		Science Council of Canada		
	35	Program expenditures	4,583,000	
		Total Ministry—Budgetary	**732,618,000**	**23,932,000**
		Non-budgetary	...	...
23		**Secretary of State**		
		Department		
		Administration and Regional Operations Program		
	1	Program expenditures	32,025,000	
	1c	Program expenditures—To authorize the transfer of $1,575,999 from Secretary of State Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
		Official Languages Program		
	5	Operating expenditures	86,535,000	
	10	The grants listed in the Estimates and contributions	238,583,000	
	10c	The grants listed in the Estimates and contributions—To authorize the transfer of $935,000 from Secretary of State Vote 5 and $1,236,999 from Secretary of State Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1

		Education Support Program		
	15	Program expenditures	8,569,000	
	15b	Program expenditures and contributions		12,312,400
		Citizenship and Culture Program		
	20	Operating expenditures	37,122,000	
	20b	Operating expenditures		5,286,000
	20c	Operating expenditures—To authorize the transfer of $432,599 from Secretary of State Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	25	The grants listed in the Estimates and contributions	127,795,000	
	25b	The grants listed in the Estimates and contributions		6,740,000
	25c	The grants listed in the Estimates and contributions—To authorize the transfer of $445,400 from Secretary of State Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		3,327,381
		Canadian Advisory Council on the Status of Women		
	30	Program expenditures	2,383,000	
	30c	Program expenditures		92,533
		Public Service Commission		
	35	Program expenditures	113,091,000	
		Social Sciences and Humanities Research Council		
	40	Operating expenditures	5,762,000	
	45	The grants listed in the Estimates	54,624,000	
	45c	The grants listed in the Estimates		2,900,000
		Status of Women—Office of the Co-ordinator		
	50	Program expenditures	2,599,000	
	50b	Program expenditures		550,000
		Total Ministry—Budgetary	**709,088,000**	**31,208,317**
		Non-budgetary	...	...
24		**Solicitor General**		
		Department		
	1	Operating expenditures	21,800,600	
	1b	Operating expenditures—To authorize the transfer of $2,104,999 from Solicitor General Vote 5, Appropriation Act No. 2, 1985-86, for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	163,911,000	
		Canadian Security Intelligence Service		
	10	Program expenditures	115,908,000	
		Correctional Service		
	15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions; and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	574,560,000	
	20	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	168,769,000	
		National Parole Board		
	25	Program expenditures	13,471,000	
	25b	Program expenditures		853,200

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Royal Canadian Mounted Police		
		Law Enforcement Program		
	30	Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	596,929,000	
	30c	Operating expenditures, the grants listed in the Estimates		1
	35	Capital expenditures	90,041,000	
		Total Ministry—Budgetary	**1,745,389,600**	**853,202**
		Non-budgetary	...	...
25		**Supply and Services**		
		Department		
		Services Program		
	1	Operating expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Supply Revolving Fund and authority to spend revenue received during the year	178,626,600	
	5	Capital expenditures	5,939,000	
		Supply Program		
	10	Program expenditures and contributions including expenditures on behalf of Government departments and agencies for unsolicited research and development proposals and authority to make commitments during the current fiscal year of $18,000,000 in respect of such proposals	29,949,000	
	10b	Program expenditures and contributions including expenditures on behalf of Government departments and agencies for unsolicited research and development proposals and to increase from $18,000,000 to $21,600,000 the authority to make commitments during the current fiscal year in respect of such proposals		3,460,000
	10c	Program expenditures and contributions including expenditures on behalf of Government departments and agencies for unsolicited research and development proposals—To authorize the transfer of $5,930,999 from Supply and Services Vote 1 and $236,000 from Supply and Services Vote 5, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
		Statistics Canada		
	15	Program expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	187,450,000	
	15b	Program expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year		6,906,000
		Total Ministry—Budgetary	**401,964,600**	**10,366,001**
		Non-budgetary	...	...
26		**Transport**		
		Department		
		Departmental Administration Program		
	1	Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	105,142,000	
	1b	Operating expenditures, the grants listed in the Estimates and contributions		3,250,000
	1c	Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year—To authorize the transfer of $2,685,999 from Transport Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	5	Capital expenditures	11,974,000	
	5c	Capital expenditures—To authorize the transfer of $689,999 from Transport Vote 60, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1

10	Payments to Canada Harbour Place Corporation in respect of operating and capital expenditures for the construction and operation of a facility at Pier BC in Vancouver, BC including, a cruise ship terminal, the Canadian Host Pavilion for Expo 86 and other related facilities	60,609,000	
	Marine Transportation Program		
15	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year	447,779,000	
20	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	340,388,000	
20b	Capital expenditures—To authorize the transfer of $6,450,000 from Transport Vote 35, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		14,596,000
25	Payment to the Canarctic Shipping Company, Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1985	1,709,000	
25c	Payment to the Canarctic Shipping Company, Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1985—To authorize the transfer of $2,540,999 from Transport Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
30	Payment to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal	3,855,000	
35	Payment to the Canada Ports Corporation for: (a) development of new port facilities at Pointe Noire, Port of Sept-Îles, Quebec; (b) development of new port facilities at Grande Anse, Port of Chicoutimi, Quebec, and (c) construction of a new tug, Port of Churchill, Manitoba	21,209,000	
36c	Payment to the Atlantic Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1985—To authorize the transfer of $611,999 from Transport Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
37c	Payment to the Great Lakes Pilotage Authority, Ltd. to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1985—To authorize the transfer of $3,360,999 from Transport Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
38c	Payment to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1985—To authorize the transfer of $1,999,999 from Transport Vote 15, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
40	Payment to the Hamilton Harbour Commission to assist in the cost of construction of the East Port Complex, Hamilton, Ontario	2,000,000	
L45	Loans to the Canada Ports Corporation, pursuant to Section 25 of the Canada Ports Corporation Act in accordance with terms and conditions approved by the Minister of Finance pursuant to Subsection 134(3) of the Financial Administration Act	1,190,000	
L50	Loans to the Halifax Port Corporation pursuant to Section 27 of Part II of Schedule I of the Canada Ports Corporation Act in accordance with terms and conditions approved by the Minister of Finance pursuant to Subsection 134(3) of the Financial Administration Act	6,781,000	
	Air Transportation Program		
55	Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year including the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund; and to authorize the payment of commissions for revenue collection pursuant to the Aeronautics Act	358,522,000	
60	Capital expenditures including contributions towards construction done by local or private authorities	397,685,000	
65	The grants listed in the Estimates and contributions	49,263,000	
70	Notwithstanding Subsections 31(2) and (3) of the Adjustment of Accounts Act and in accordance with Section 33 of the Act, to authorize for the current fiscal year the use of appropriations for capital expenditures and to provide in this respect an amount of	7,198,000	
	Surface Transportation Program		
75	Operating expenditures	27,036,000	
80	The grants listed in the Estimates and contributions including: (a) payments to cover commitments made or approved prior to September 1, 1977 pursuant to Parts I and II of the Railway Relocation and Crossing Act and authority to make payments in accordance with terms and conditions approved by the Governor in Council under a program for urban transportation assistance, and pursuant to Parts I and II of the Railway Relocation and Crossing Act; (b) payments for purposes described in paragraphs 20(1)(a) and (b) and Subsection 20(6) of the Railway Relocation and Crossing Act, in respect of the construction, reconstruction and improvement of grade separations where recommended by the Canadian Transport Commission on or after September 1, 1977; and (c) payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1985 $50 per month instead of $20 per month as fixed by the said Act	241,622,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	80b	The grants listed in the Estimates and contributions—To authorize the transfer of $5,000,000 from Transport Vote 10, $560,000 from Transport Vote 75, $30,100,000 from Transport Vote 85 and $700,000 from Transport Vote 90, Appropriation Act No. 2, 1985-86 for the purposes of this Vote and to provide a further amount of		
	85	Payments to CN Marine Inc. and Canadian National Railway Company pursuant to contracts with Her Majesty: (a) for the operation of the following subsidized water transportation services: Newfoundland ferries and terminals; Newfoundland coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS—The New England States, USA ferries and terminals; Digby—Saint John ferries and terminals; and (b) to pay the cost of rail/water and narrow gauge/standard interface, ferries and terminals		22,580,000
	86c	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company for the prescribed portion of the costs incurred by them for benefits provided to their adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the TerraTransport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with Government approved plans for the provision of Newfoundland transportation services—To authorize the transfer of $1,279,999 from Transport Vote 55, Appropriation Act No. 2, 1985-86 for the purposes of this Vote	132,911,000	
	87c	Payments in accordance with terms and conditions approved by Treasury Board to conduct a program of testing and evaluation of railway operations in Newfoundland consistent with the objectives of the Government of Canada and with the principles of the National Transportation Act and to reimburse CN, from the program, for wage and wage related costs incurred by CN at the request of the Minister during the testing and evaluation period—To authorize the transfer of $2,999,999 from Transport Vote 55, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	90	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, Appropriation Act No. 1, 1977		1
		Canadian Aviation Safety Board	600,700,000	
	95	Program expenditures		8,228,375
	95c	Program expenditures	12,435,000	
		Canadian Transport Commission		
	100	Operating expenditures		532,000
	100c	Operating expenditures	40,288,000	
	105	Contributions, including contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvement of a grade separation where payment was not ordered prior to September 1, 1977		450,000
		Grain Transportation Agency Administrator	24,431,000	
	110	Program expenditures and contributions		
	110b	Program expenditures and contributions	2,820,000	
		Northern Pipeline Agency		
	115	Program expenditures	1,285,000	
		Total Ministry—Budgetary	**2,890,861,000**	**49,636,383**
		Non-budgetary	**7,971,000**	**...**

27		**Treasury Board**		
		Secretariat		
		Central Administration of the Public Service Program		
	1	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestion or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the grants listed in the Estimates	53,385,000	
	1c	Program expenditures and the grants listed in the Estimates		1,324,000
		Government Contingencies and Centrally Financed Programs		
	5	Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	340,000,000	
	10	Employment Initiatives—Subject to the approval of the Treasury Board, to supplement other votes and to provide resources to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	15,000,000	
		Employer Contributions to Insurance Plans Program		
	15	Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada and to the Hospital Insurance (outside Canada) Plan, and to permit the payment to employees of their share of the premium reduction under Subsection 64(4) of the Unemployment Insurance Act, 1971	241,722,000	
		Temporary Assignments Program		
	20	Program expenditures and authority to spend revenue received during the year	336,000	
		Special Program		
	21c	To authorize the Minister to pay out of the Consolidated Revenue Fund and charge to the National Lottery Account, established by Treasury Board Vote L27a, Appropriation Act No. 4, 1976: (a) $1 for the redemption of the shares of Loto Canada Inc.; (b) $2,073,360 to the provinces as determined by the Interprovincial Lottery Corporation; (c) $13,684,174 to the Régie des installations olympiques to assist in the financing of the deficit of the 1976 Olympic Games; and thereupon to repeal the said Vote L27a		1
		Comptroller General		
		Management Practices and Controls Program		
	25	Program expenditures	10,605,000	
		Total Ministry—Budgetary	**661,048,000**	**1,324,001**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
28		**Veterans Affairs**		
		Veterans Affairs Program		
	1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	259,716,600	
	1b	Operating expenditures		1,203,000
	1c	Operating expenditures—To authorize the transfer of $11,999,999 from Veterans Affairs Vote 5, Appropriation Act No. 2, 1985-86 for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	525,793,000	
		War Veterans Allowance Board Program		
	10	Program expenditures	1,457,000	
		Pension Review Board Program		
	15	Program expenditures	1,081,000	
	15b	Program expenditures		433,268
		Canadian Pension Commission Program		
	20	Operating expenditures	17,357,000	
	20b	Operating expenditures		483,000
	25	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	748,408,000	
		Bureau of Pensions Advocates Program		
	30	Program expenditures	4,329,000	
	30b	Program expenditures		732,000
		Total Ministry—Budgetary	**1,558,141,600**	**2,851,269**
		Non-budgetary	...	...
		Total Government—Budgetary	**36,908,913,689**	**1,542,143,192**
		Non-budgetary	**307,944,031**	**113,195,000**

(L) Non-budgetary authority (loan, investment or advance).
(1) Canada Post Corporation was transferred from the Department of National Revenue (PC 1985-2635 dated August 20, 1985).
(2) Was shown as "Foreign Investment Review Agency" in the Main Estimates.

APPENDIX 2

Authorities Available from Previous Years

Section	Vote number	Department or agency	Amount
			$
2		**Agriculture**	
		Department	
		Agri-Food Development Program	
	15c	Appropration Act No. 1, 1970 (Vote 17b). To extend the purposes of Agriculture Vote 15, Appropriation Act No. 3, 1970 to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established	20,893,095
	(S)	Farm Products Marketing Agencies Act, Section 29. Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with Section 29.2 of the Act is $1,000,000 *less* the total authority used up to the end of the 1984-85 fiscal year of $300,000	700,000
		Agri-Food Regulation and Inspection Program	
	(S)	Race Track Supervision Revolving Fund—Adjustment of Accounts Act, Section 22. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time	2,329,188
		Canadian Dairy Commission	
	(S)	(L) Canadian Dairy Commission Act, Section 16. At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraph 9(1) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, Appropriation Act No. 4, 1975, shall not exceed $300,000,000. (Net)	183,378,000
		Canadian Livestock Feed Board	
	(S)	(L) Livestock Feed Assistance Act, Section 17. The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of advances outstanding at any time shall not exceed $50,000,000, and Section 16 establishes the Canadian Livestock Feed Board Account, no payment under Subsection (2) of which shall exceed: (a) the amount by which $10,000,000 exceeds the balance of the Account, and (b) any amount advanced under Section 17. (Net)	60,000,000
		Farm Credit Corporation	
	(S)	(L) Farm Credit Act. Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate $225,000,000 and the money paid constitutes the capital of the Corporation. (Net)	6,667,000
		Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation and the principal of loans made to the Corporation shall not at any time exceed twenty-five times the capital of the Corporation. (Net)	897,239,000
	(S)	(L) Farm Syndicates Credit Act, Section 8. The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advance shall not be greater than the amount by which $25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)	14,481,570
		Total Ministry—Budgetary	**23,922,283**
		Non-budgetary	**1,161,765,570**

APPENDIX 2

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
3		**Communications**	
		Department	
		Communications and Culture Program	
	(S)	Government Telecommunications Agency Revolving Fund—Adjustment of Accounts Act, Section 23. To make payments out of Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $19,000,000 at any time	16,435,326
	(S)	(L) Telesat Canada, Section 41. Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed $40,000,000. (Net)	40,000,000
		Canadian Film Development Corporation	
	(S)	(L) Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	43,791,217
		National Film Board	
	(S)	Revolving Fund—Adjustment of Accounts Act, Section 27. To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of fixed assets and can record the increase in the net book value of fixed assets against the authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20,000,000 at any time	6,644,225
		National Museums of Canada	
	75	Appropriation Act No. 2, 1981-82. Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1985-86 and 1986-87 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation. (Appropriation Acts No. 2, 1982-83 (Vote 80), No. 2, 1983-84 (Vote 70), No. 2, 1984-85 (Vote 70c), No. 2, 1985-86 (Vote 75))	545,277
		Total Ministry—Budgetary	**23,624,828**
		Non-budgetary	**83,791,217**
5		**Employment and Immigration**	
		Department/Canada Employment and Immigration Commission	
		Immigration Program	
	(S)	(L) Immigration Act, 1976, Section 121. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended in S.C. 1980-81, c. 1, shall not exceed $60,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978, pursuant to Subsection 115(1) of the Act. (Net)	5,174,329
		Total Ministry—Budgetary	...
		Non-budgetary	**5,174,329**
6		**Energy, Mines and Resources**	
		Department	
		Energy Program	
	(S)	Canada-Nova Scotia Oil and Gas Agreement Act (Section 87). Canada-Nova Scotia Development Fund—Payments in accordance with the Act.	

	Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, *less* any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	50,000,000
(S)	Environmental Studies Revolving Fund—Canada Oil and Gas Act, Section 49.	
	To deposit into the Consolidated Revenue Fund levies collected from interest owners and to make payments out of the Consolidated Revenue Fund to parties carrying out environmental and social studies, the total amount on deposit shall not exceed $15,000,000 at any time	3,664,118
(S)	(L) Co-operative Energy Act, Section 24.	
	The Minister, on behalf of Her Majesty in Right of Canada, may subscribe for, acquire and hold shares and equity debentures of the Cooperative Energy Corporation in accordance with the Agreement and may, for that purpose, make payments out of the Consolidated Revenue Fund in an amount not exceeding in the aggregate $100,000,000. (Gross)	42,196,000
	Petro-Canada	
(S)	Petro-Canada Act, as amended, Section 10(1)(a).	
	Payment to Petro-Canada to reimburse an advance to Canertech Inc.	
	Total authorized limit pursuant to the Act is $55,000,000 *less* total authority of $36,839,532 used up the end of 1984-85 fiscal year	18,160,468
(S)	Petro-Canada Act, as amended, Section 10(1)(b).	
	Payment to Petro-Canada to maintain the Imperial Oil Ltd. Cold Lake Project.	
	Total authorized limit pursuant to the Act is $50,000,000 *less* total authority of $49,955,084 used up the end of 1984-85 fiscal year	44,916
(S)	(L) Petro-Canada Act, as amended.	
	Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000. (Net)	27,228,147
	Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000. (Gross)	3,830,500,000
	Total Ministry—Budgetary	**71,869,502**
	Non-budgetary	**3,899,924,147**
8	**External Affairs**	
	Department	
	Canadian Interests Abroad Program	
(S)	Passport Revolving Fund—Adjustment of Accounts Act, Section 25.	
	To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time	11,346,546
L12c	Appropriation Act No. 1, 1971.	
	To increase from $10,000,000 to $14,500,000 the amount thay may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971, Vote L13c, Appropriation Act No. 4, 1984-85. (Net)	6,447,324
630	Appropriation Act No. 2, 1954.	
	To increase from $19,500,000 to $30,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954, Vote L14c, Appropriation Act No. 4, 1984-85. (Net)	23,025,461
L46b	Appropriation Act No. 3, 1980-81.	
	To authorize the Minister to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979, such payments and guarantees not to exceed in the aggregate $12,500,000. (Gross)	6,518,244
L47b	Appropriation Act No. 3, 1980-81.	
	To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate $10,380,000 US. (Gross)	14,154,168
	Canadian Commercial Corporation	
(S)	(L) Canadian Commercial Corporation Act, Section 8(1).	
	The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	10,000,000

APPENDIX 2

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
		Canadian International Development Agency	
	L55	International Development (Financial Institutions) Continuing Assistance Act—Inter-American Development Bank To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares and 63,692 callable shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (All paid-in shares purchased under Vote L55 have been paid). (Various Appropriation Acts). (Gross)	1,047,719,935
		(The commitment under parliamentary authority of the International Development (Financial Institutions) Continuing Assistance Act was increased for an additional $650,894,560 US translated to $830,606,548 CDN using the year-end closing rate of exchange ($1.3636 CDN = $1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of $7,322,504 US from 1983 to 1986).	
	L50	International Development (Financial Institutions) Continuing Assistance Act—Caribbean Development Bank To authorize a subscription for an additional 585 paid-in shares and 878 callable shares (aggregate authorization for callable shares is 5,355 shares) of the capital stock of the Caribbean Development Bank for the amount of $7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares.(Various Appropriation Acts). (Gross)	44,044,309
	L36a	International Development (Financial Institutions) Continuing Assistance Act—Asian Development Bank Appropriation Act No. 3, 1977-78. The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of $451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to $544,582,194 US including authority to pay the paid-in shares in instalments in the current and subsequent fiscal years, as required in accordance with the undertaking given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Various Appropriation Acts). (Gross)	598,821,655
	(S)	(L) International Development (Financial Institutions) Continuing Assistance Act—African Development Bank As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase: (a) 4,200 paid-in shares in five instalments, and (b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars). In respect of the third of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately $12,000,000). (Gross)	204,869,736
		Export Development Corporation	
	(S)	(L) Export Development Act, as amended. Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of Section 11. The authorized capital of the Corporation is $1,500,000,000. (Gross)	812,000,000
		Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14: Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada	3,333,164,000
		Authority in accordance with terms and conditions prescribed by Section 31, accounts administered for Canada, the liability for loans and commitments as limited by Section 32 shall not at any time exceed $6,000,000,000. (Net)	4,615,459,000
		Total Ministry—Budgetary	**11,346,546**
		Non-budgetary	**10,716,223,832**

9		**Finance**	
		Department	
		Financial and Economic Policies Program	
	(S)	(L) Bretton Woods and Related Agreements Act.	
		The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the Agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, $2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which is equal to $2,627,671,570 US. (Gross)	3,274,479,505
		Special Program	
	(S)	Canadian Commercial Bank Financial Assistance Act, Section 3.	
		Provision of financial assistance to the Canadian Commercial Bank	75,000,000
		Canada Deposit Insurance Corporation	
	(S)	(L) Canada Deposit Insurance Corporation Act, Section 37, as amended.	
		The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $1,500,000,000. (Net)	1,460,000,000
		Total Ministry—Budgetary	**75,000,000**
		Non-budgetary	**4,734,479,505**
10		**Fisheries and Oceans**	
		Department	
	540	Appropriation Act No. 5, 1955.	
		Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The Lobster Trap Indemnity Fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)	150,000
		Canadian Saltfish Corporation	
	L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.	
		Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe:	
		(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and	
		(b) to make loans to the Corporation.	
		PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital.	
		The maximum amount that may be borrowed from all lenders is $50,000,000 as amended by S.C. c. 44, 1984. (Net)	37,665,000
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.	
		For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon:	
		(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and	
		(b) to make loans to the Corporation.	
		Vote L30b, Appropriation Act No. 1, 1974. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of Section 17 of the Freshwater Fish Marketing Act shall not exceed $30,000,000 as amended by S.C. c. 43, 1984. (Net)	13,989,795
		Total Ministry—Budgetary	---
		Non-budgetary	**51,804,795**

APPENDIX 2

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
12		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	Appropriation Act No. 4, 1974.	
		Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $30,000,000 *less* the total authority used up to the end of 1984-85 fiscal year of $24,462,534	5,537,466
	L51a	Appropriation Act No. 9, 1966.	
		To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, Appropriation Act No. 9, 1966. The amount that may be outstanding at any time as last amended by Vote L15, Appropriation Act No. 2, 1978, shall not exceed $20,000,000. (Net)	15,511,256
	L53b	Appropriation Act No. 1, 1970.	
		Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, Appropriation Act No. 1, 1970. The amount that may be outstanding at any time as last amended by Vote L20, Appropriation Act No. 3, 1975, shall not exceed $70,000,000. (Net)	23,494,943
		Northern Affairs Program	
	30	Appropriation Act No. 9, 1966 (Northern Affairs and National Resources Vote 7a).	
		To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current and subsequent fiscal years not exceeding $9,000,000. Indian Affairs and Northern Development Vote 30b of Appropriation Act No. 7, 1967 reduce the total commitment granted to an amount not exceeding in the aggregate the sum of $18,000,000	336,764
	(S)	Environmental Studies Revolving Fund—Canada Oil and Gas Act, Section 49.	
		To deposit into the Consolidated Revenue Fund levies collected from interest owners and to make payments out of the Consolidated Revenue Fund to parties carrying out environmental and social studies, the total amount on deposit shall not exceed $15,000,000 at any time	2,964,251
	L40	Appropriation Act No. 3, 1975.	
		Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is $320,000. (Gross)	320,000
	546	Appropriation Act No. 3, 1953.	
		To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, Appropriation Act No. 3, 1953. The amount that may be outstanding at any time as last amended by Vote L55, Appropriation Act No. 2, 1978-79 not to exceed $7,072,000. (Net)	4,177,646
	L81a	Appropriation Act No. 4, 1969.	
		To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account (a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000. (Net)	4,637,918
		Total Ministry—Budgetary	**8,838,481**
		Non-budgetary	**48,141,703**

14		**Labour**	
		Canada Mortgage and Housing Corporation	
	(S)	(L) Canada Mortgage and Housing Corporation Act, as amended.	
		Section 22 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the National Housing Act, as amended.	
		Section 25 limits the amount of loans or guarantees made by the Corporation to those authorities under the National Housing Act.	
		National Housing Act, as last amended.	
		Section 10. Authority for a special Mortgage and Loan Purchase Fund, any advance to which shall not exceed $100,000,000 *less* the balance of the Fund. (Net)	100,000,000
		Section 21(1)(a). Advances for direct loans under Part II, Part IV-2, Part VI, Part VI-1, and Sections 58 and 59 not exceeding in the aggregate $14,500,000,000. (Gross)	1,887,306,790
		Section 21.1(4). Advances for land acquisition for low rental housing, not to exceed $40,000,000. (Gross)	38,500,000
		Section 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to $351,000,000. (Gross)	286,000,000
		Section 27.6(2) limits the aggregate of advances for neighbourhood improvement program purposes to $302,000,000. (Gross)	249,500,000
		Section 34.14(2) limits the aggregate of advances for rehabilitation of existing residential buildings to $500,000,000. (Gross)	252,600,000
		Section 39(1) limits the aggregate of advances for proposal development in housing research and community development to $25,900,000. (Gross)	17,000,000
		Section 40(3) limits the aggregate of advances and reimbursements for public housing joint projects to $2,700,000,000. (Gross)	948,500,000
		Section 45.1(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to $100,000,000. (Gross)	100,000,000
		Section 48(2) limits the aggregate of advances and reimbursements for student housing project loans purpose to $550,000,000. (Gross)	111,000,000
		Section 53(3) limits the aggregate of advances and reimbursements for water and sewerage project purposes to $1,674,600,000. (Gross)	369,600,000
		Total of Section 21(1)(a) to 53(3) gross authorities is $20,742,600,000.	
		Total Ministry—Budgetary	...
		Non-budgetary	**4,360,006,790**
15		**National Defence**	
		Department	
		Defence Services Program	
	L15	Special Appropriation Act 1963.	
		Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000. (Gross)	13,086,217
	L20b	Appropriation Act No. 1, 1976.	
		To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence Working Capital Advance Account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, Appropriation Act No. 4, 1984, shall not exceed $60,000,000. (Net)	26,056,133
		Total Ministry—Budgetary	...
		Non-budgetary	**39,142,350**
17		**National Revenue**	
		Canada Post Corporation[1]	
	(S)	(L) Canada Post Corporation Act, Section 28.	
		The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000. (Net)	500,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**500,000,000**

APPENDIX 2

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
20		**Public Works**	
		Department	
		Services Program	
	(S)	Public Works Revolving Fund—Services and Management Account—Adjustment of Accounts Act, Section 26. To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $300,000,000 at any time	290,802,402
		Total Ministry—Budgetary	**290,802,402**
		Non-budgetary	...
21		**Regional Industrial Expansion**	
		Department	
	L97b	Appropriation Act No. 1, 1970. Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time. (Net)	1,948,436
	(S)	(L) Teleglobe Canada (Canadian Overseas Telecommunication Corporation Act), Section 12. At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate $4,500,000, in addition to moneys for capital purposes. (Net)	4,500,000
		Canada Development Corporation	
	(S)	(L) Canada Development Corporation Act. Sections 36(1)(a) and 42(1). The Minister of Finance may make advances out of the Consolidated Revenue Fund for the purpose of acquiring shares of the Company, the aggregate amount that the Government of Canada may at any one time have, or be committed to invest in such shares shall not exceed $250,000,000, *plus* the amount of any shares or securities acquired under Section 39. (Net)	250,000,000
		Section 37. The Minister of Finance may, with the approval of the Governor in Council, and upon such terms and conditions as the Governor in Council may prescribe, make loans to the Company and may acquire and hold securities of the Company as evidence thereof. The total of all outstanding loans shall not exceed the sum of $100,000,000. (Net)	100,000,000
		Cape Breton Development Corporation	
	L40a	Appropriation Act No. 4, 1975. Cape Breton Development Corporation Act, Section 19(2). The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the Coal Division. The total amount of advances outstanding at any time, as last amended by Vote L40a, Appropriation Act No. 4, 1975, shall not exceed $25,000,000. (Net)	11,557,756
		Eldorado Nuclear Limited	
	L107e	Appropriation Act No. 4, 1981-82. To extend purposes of Energy, Mines and Resources Vote L107c, Appropriation Act No. 4, 1980-81: (a) to authorize Eldorado Nuclear Limited to increase its total borrowing under paragraph (a) and (b) of said vote to an amount outstanding from time to time not to exceed the sum of $600,000,000; and (b) to provide that this authority expires on December 31, 1988. (Net)	24,433,697
		Federal Business Development Bank	
	(S)	Federal Business Development Bank Act, as amended, Sections 28 and 31 Payments to the Federal Business Development Bank pursuant to the Act. Capital paid in, under authority of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross)	97,400,000

	(S)	(L) Federal Business Development Bank Act, as amended. Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of Section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion. (Net)	1,041,828,233
		Total Ministry—Budgetary	**97,400,000**
		Non-budgetary	**1,434,268,122**
23		**Secretary of State**	
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—Adjustment of Accounts Act, Section 28. To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000	8,583,679
		Total Ministry—Budgetary	**8,583,679**
		Non-budgetary	**...**
24		**Solicitor General**	
		Correctional Service	
	L103b	Appropriation Act No. 1, 1969. To extend the purposes of the Parolees' Loan Account established by Solicitor General Vote L103b, Appropriation Act No. 1, 1969: (a) to authorize loans to individuals under mandatory supervision; and (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said Account, as amended by Vote L14b, Appropriation Act No. 3, 1983. (Net)	30,669
		Total Ministry—Budgetary	**...**
		Non-budgetary	**30,669**
25		**Supply and Services**	
		Department	
		Supply Program	
	(S)	Supply Revolving Fund—Adjustment of Accounts Act, Section 29. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and operations, the total of which shall not exceed $200,000,000 at any time	183,981,840
	(S)	Defence Production Revolving Fund—Defence Production Act, Section 15. To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 *less* loans and advances of the Defence Production Loan Account at any time	93,746,701
		Royal Canadian Mint	
	(S)	(L) Royal Canadian Mint Act, Sections 18 and 19. At the request of the Mint and on the recommendation of the Minister, the Minister of Finance may out of the Consolidated Revenue Fund, make loans to the Mint under such terms and conditions as are approved by the Governor in Council for the purposes of: Section 18(1).(a) Meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate $5,000,000; and (b) financing the costs of capital projects.	
		Section 18(2). The total amount outstanding at any time of loans made under Subsection (1) shall not exceed $35,000,000. (Net)	23,739,410
		Section 19(2). The aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed $1,000,000. (Net)	160,000
		Total Ministry—Budgetary	**277,728,541**
		Non-budgetary	**23,899,410**

APPENDIX 2

Authorities Available from Previous Years—*Concluded*

Section	Vote number	Department or agency	Amount
			$
26		**Transport**	
		Department	
		Departmental Administration Program	
	(S)	Stores Revolving Fund—Adjustment of Accounts Act, Section 30.	
		To make payments out of the Consolidated Revenue Fund for the purpose of acquiring, managing, manufacturing, producing, processing and dealing in stores or materials for the Department of Transport, the total of which shall not exceed $43,700,000 at any time	9,829,096
		Marine Transportation Program	
	(S)	(L) St. Lawrence Seaway Authority Act, Section 29.	
		The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed $10,000,000. (Net)	
	(S)	(L) Canada Ports Corporation Act, Section 26, Part I and Section 28, Part II, Schedule 1.	10,000,000
		The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under Sections 26 and 28 shall not at any time exceed $10,000,000. (Net)	10,000,000
		Air Transportation Program	
	(S)	Self-supporting Airports and Associated Ground Services Revolving Fund—Adjustment of Accounts Act, Section 31 amended by Appropriation Act No. 4, 1984-85.	
		To deposit into the Consolidated Revenue Fund revenue received from the operation of certain airports and monies appropriated from time to time and to make payments out of the Consolidated Revenue Fund for the purpose of operating, maintaining and developing certain airports, the Fund will operate within limits of the statutory drawdown authority approved by Parliament	32,076,855
		Air Canada	
	(S)	(L) Air Canada Act, 1977.	
		Section 10. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister of shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is $750,000,000. (Gross)	420,991,000
		Section 16. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee on behalf of Her Majesty in Right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed $750,000,000. (Net)	522,320,735
		Total Ministry—Budgetary	**41,905,951**
		Non-budgetary	**963,311,735**

28		**Veterans Affairs**	
		Veterans Affairs Program	
	(S)	Veterans' Land Act.	
		(L) There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Appropriation Act No. 3, 1970, Vote L55, shall not exceed $605,000,000.	
		(Net)	411,679,394
		Total Ministry—Budgetary	...
		Non-budgetary	**411,679,394**
		Total Government—Budgetary	**931,022,213**
		Non-budgetary	**28,433,643,628**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Canada Post Corporation was transferred from the Department of National Revenue (PC 1985-2635 dated August 20,1985)

APPENDIX 3

Non-Lapsing Authorities Granted in the Current Year by Statutes Other than Appropriation Acts

Section	Vote number	Department or agency	Amount
			$
9		**Finance**	
		Department	
		Special Program	
	(S)	Financial Institutions Depositors Compensation Act, Sections 3 and 16. Subject to this act and the regulations on application, therefore to the Minister by a depositor in the prescribed form and manner, the minister may make payments to the depositor of an amount equal to so much of the deposit of the depositor held by a Financial Institution immediately prior to September 2, 1985, including any interest thereon accrued or payable as of that time, as in the opinion of the Minister or an agent thereof appointed under Subsection 12(1), the depositor is entitled to and as was not insured by the Canada Deposit Insurance Corporation, under the Canada Deposit Insurance Corporation Act. There is hereby appropriated for the purposes of this act, eight hundred and seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time	875,000,000
		Insurance	
	(S)	Pioneer Trust Payment Continuation Act, Sections 2(1) and 4. The Minister of State (Finance) or any officer of the Department of Insurance designated by the Minister, may, on behalf of Her Majesty, enter into such agreements or arrangements as may be necessary for or incidental to the continuation of payments under and in accordance with the guaranteed income averaging certificates issued by the Pioneer Trust Company for a term of more than five years and outstanding on February 15, 1985, the aggregate of amounts paid out of the Consolidated Revenue Fund for the purposes of Section 2, shall not exceed the aggregate of (a) five million dollars and (b) the amounts paid into the Fund that are received pursuant to agreements entered into under Section 2	5,000,000
		Total Ministry—Budgetary	**880,000,000**
		Non-budgetary	...
14		**Labour**	
		Canada Mortgage and Housing Corporation	
	(S)	(L) National Housing Act, as amended, Sections 55(1) and 55(8). Section 55(8) limits the advances for general purposes and for unilateral advances and reimbursements for rural and native housing to four hundred million dollars	400,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**400,000,000**
25		**Supply and Services**	
		Supply Program	
	(S)	(L) Defence Production Act provides for a loan account out of the Defence Production Revolving Fund Authority, for loans or advances for any purpose other than to assist in the construction, acquisition, extension, or improvement of capital equipment or works by any person. (Limited under the Revolving Fund Authority)	15,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**15,000,000**
		Total Government— Budgetary	**880,000,000**
		Non-budgetary	**415,000,000**

(L) Non-budgetary authority (loan, investment or advance).

SECTION 2

1985-86
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Canagrex
Farm Credit Corporation

CONTENTS

	Page
Program objectives and activity descriptions	2.2
Ministry summary	2.6
Programs by activity	2.10
Transfer payments	2.17
Details of amounts credited to the vote	2.25
Revenue	2.25

Department

Administration Program

Objective

To provide overall direction and administrative support services for the Department.

Activity Description

Information Services
Advice to management on the public information program and dissemination of information on the policies, programs and regulatory work of the Department.

Strategic Planning and Evaluation
To lead in the improvement of departmental planning and management by advising Senior Management on departmental strategies and priorities and evaluating departmental services, programs and operational plans.

Management and Administration
Offices of the Minister, Deputy Minister and central support services including administration, data processing, finance, internal audit, personnel, management services and libraries.

Agri-Food Development Program

Objective

To stimulate the development of the agri-food industry, to provide for a dependable and adequate supply of food at reasonable prices to consumers and to ensure stable and equitable returns to producers and processors.

Activity Description

Research on Natural Resources
Research on the properties that limit the productivity of soils; soil survey and classification including procedures for evaluating the capability of soils for agricultural production; research on water use and water management to improve production potential; development of superior methods of irrigation, drainage, and desalination; research on use of climatic resource information; research on energy utilization and conservation in the agri-food system; environmental quality research for controlling pollution from plant nutrients, residue components and pesticide management.

Research on Production Development
Research, technology transfer and support services on animal selection and crossbreeding; cow-calf systems; feedlot systems; breeding, genetics, feeding and management for improving milk production; breeding, reproductive physiology and improve feeding and management systems for swine, poultry and sheep; research on improving productivity of honey bees and fur-bearing animals; record of performance for livestock; administration of contributions to fairs, exhibitions and agricultural organizations; provision of advisory services related to crop improvement and the administration of contributions under the New Crop Development Fund; registration of livestock; sire loan program.

Research, technology transfer and support services on increasing crop yields and improving quality by developing superior varieties and improving management practices; plant breeding; physiology; crop management; and the effective control of pests by improved methods and integrated pest control systems.

Supportive research and development on winter hardiness, nitrogen fixation, cytogenetics, protection of crops from diseases, insects and weeds; protection of animals from insects; classification and identification of Canadian insects, plants and fungi; research on improving and better utilizing farm machinery and structures.

Research and Information Related to Processing, Distributing, Retailing and Consumer Concerns
Research, technology transfer and support services on food processing technology; technology and equipment for extracting and utilizing components of selected plant and animal agricultural products; new product development having commercial potential; methods and processes for new food ingredients, post harvest physiology and pathology of fruits and vegetables; off-farm storage of fruits and vegetables; reduction of losses in stored grain and oilseeds by controlling insects.

Research and analysis on the composition and nutritive quality of foods; research on microbiological and chemical contaminants including potential hazards in feedstuffs; provision of information and technical advice to consumers on food quality, safety, buying, and handling in order to promote Canadian products.

Market Development and Economic Analysis
In co-operation with the provinces and non-government agencies, producer organizations and co-operatives, programs to expand markets and increase marketing effectiveness for Canadian agricultural products; co-operative marketing arrangements and assistance in product promotion; administration of the Agricultural Products Marketing Act, Agricultural Products Co-operative Marketing Act and the Advance Payments for Crops Act; payments to the Canadian Wheat Board of interest on cash advances on farm stored grain made to producers in Western Canada; reimbursement to the Canadian Wheat Board when grain producers default on repayment of cash advances, under terms of the Prairie Grain Advance Payments Act; analysis of trends of development in the food and agricultural market place; economic intelligence and research on markets for agricultural products; analysis and evaluation of the international trade environment including participation in the development of international trade agreements; economic analysis and policy development on marketing, processing, distributing, retailing and consumption such as food consumption patterns, transportation problems, handling, processing and retailing issues such as structure, conduct, performance, food prices and expenditures; dissemination of market information reports and the results of market analysis including the outlook for food and agriculture; the provision of advice on commodity price formulae; the promotion of Canadian foods to consumers and the food service industry and the dissemination of food management information.

Administrative expenses of the National Farm Products Marketing Council and grants to agencies established under the Farm Products Marketing Agencies Act.

Farm and Regional Policy Development and Economic Analysis
Identification and evaluation of national and regional agri-food development opportunities, development in partnership with the provinces of strategies and plans to exploit potential, agreed development opportunities through the co-ordinated application of federal and provincial policies and programs; subsidiary agreements under the General Development Agreements and the Economic and Regional Development Agreements, the assistance plan for innovation and technological transfer in Quebec and Special Areas programs for the realization of developmental opportunities undertaken in respect of economic and socio-economic development in the agri-food sector in each province; economic services and advice related to farm income, farm industry structure, and costs, to provide data for stabilization plans, analysis of the performance of farm input supplies; and the provision of advice on commodity price formulae and production responses to stabilization programs.

International Development Assistance
Co-ordination and monitoring of the activities of the Department as they relate to foreign aid programs; provision of support to the Canadian International Development Agency on technical assistance projects in the field of agricultural and rural development.

Income Stabilization, Loans and Advisory Services
Administration of legislation and programs to stabilize prices of farm products (eg: Western Grain Stabilization Act, Agricultural Stabilization Act); payments in connection with the Western Grain Stabilization Act; subsidies for industrial milk under the Canadian Dairy Commission Program and provision of crop loss protection.

Administration of the Farm Improvement Loans Act.

Prairie Farm Rehabilitation
Activities in rural soil and water conservation and water development under provisions of the Prairie Farm Rehabilitation Act, which are directed toward assisting individuals and small rural communities in the development of dependable water supplies for domestic, municipal and irrigation uses; assisting municipalities, urban centres, provincial governments and other federal departments in the investigation, design and construction of water management projects to assure an adequate source of supply for a variety of developmental and socio-economic purposes. promoting modern irrigation and cropping practices; aiding livestock production by providing water for irrigated forage production; promoting efficient shelterbelt plantings to aid in the control of soil drifting, water conservation, farm building and livestock protection, and enhancement of the rural environment; removing lands from cultivation that are subject to drought and soil drifting and rehabilitating, conserving and managing these lands and utilizing rehabilitated lands for summer grazing of cattle in order to assist in the stabilization of small farms and to improve the quality of beef cattle in Western Canada.

Management and Administration
Program execution and management; administration services; operational planning; information services; physical plant and internal support.

Agri-Food Regulation and Inspection Program

Objective

To ensure the continued supply of safe, high quality, nutritious food for the domestic and export trade.

Activity Description

Research and Advisory Services
Research into new or emergent animal disease and meat safety; provision of technical advisory service on biologics, pesticides and food additives; analyses and advisory services on food additives, residues, bacteriology and food borne diseases.

Inspection and Protection of Crops, Livestock and Farm Input Supplies
Testing and screening livestock for disease; establishment of control and eradication methods when disease outbreaks occur; inspection and examination of animals and animal products at quarantine and ports of entry to Canada; surveillance and monitoring of animal transportation; and plant pest interception methods to control the spread of pests injurious to crops. Inspection and registration of farm inputs such as feed, seed, fertilizer and pesticides.

Market Maintenance
Health certification for the export of livestock and livestock products; inspection and certification of meat and meat food products; potato seed certification; the monitoring of grade standards; grading; and stockyard administration.

Inspection and Control of Facilities and Food Products
National Meat Inspection Services; import inspection and surveillance of foreign inspection systems for meat and meat products; federal/provincial meat inspection services; inspections of dairy, fruit and vegetable, hatchery and egg processing plants.

Racetrack Supervision
Providing policy guidelines and programs direction; collecting authorized levy revenue on bets as authorized under Section 188 of the Criminal Code; monitoring and evaluating program delivery; supervising betting operations; auditing and compiling betting data; inspecting facilities; investigating regulations violations; provision and supervision of surveillance services including photo-finish, race patrol and drug control; and researching race surveillance services, pari-mutuel betting systems and supervisory activities.

Management and Administration
Program execution and management; administrative services, operational planning; physical plant and internal support.

Canadian Forestry Service Program

Objective

To promote and enhance the sustained economic utilization of Canada's forest resource through environmentally sound forest management.

Activity Description

Forestry Development
Direct stimulation of regional expansion within the forest sector and the enhancement of the forest resource base; encourage and support forest renewal, intensive forest management and increased productivity; negotiate, implement and administer federal-provincial cost-shared agreements for the provision of financial support to private industry and private woodlot owners for forest renewal and intensive forest management; develop and implement forest management plans for federal lands.

Forest Research and Technical Services
Enhance the forest resource base through discovery, development, demonstration, implementation and transfer of innovations to solve problems and increase the efficiency and effectiveness of forest management; conduct research in the areas of forest environment, production, utilization, and forest protection from fire, insects, and disease; publish results; provide technical advice and scientific information to federal departments and agencies, the provinces, industry and academic institutions; administer special co-operative research programs; provide financial support for forestry research to universities and other eligible organizations; provide specialized services to federal departments and agencies, provinces and the forest industry.

Management and Administration
Develop economic forecasts of supply and demand for Canada's forest products; develop policies for forest renewal and related research and development; maintain relations with provincial governments, universities, private sector organizations and other national governments; provide management, direction, planning, co-ordination, communication and administrative services.

Canadian Grain Commission Program

Objective

To provide quality assurance of Canadian grain in domestic and export markets in the interests of Canadian agriculture.

Activity Description

Grain Inspection
Provision of grain inspection services at licensed elevators; preparation and distribution of grain standard samples; advice on the control of insect pests in stored grain.

Grain Weighing
Provision of official monitoring of weighing at terminal elevator and within the grain trade in general; performance of weigh-overs of grain at terminal and eastern elevators; inspection of elevator facilities and elevator scales.

Grain Testing and Research
Conduct quality surveys, varietal studies and perform basic and applied research on new grain crops and on grains marketed.

Economics and Statistics
Collection, compilation and publication of grain statistics; economic analysis related to program regulatory functions; elevator and grain dealer licensing; computer services including documentation for grain handled through terminal elevators; registration of elevator receipts of grain; and producer railcar allocation.

Administration
Branch executive and division management; support staff in finance, planning and administrative services.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality.

Activity Description

Administration and Operations
Determination of target price for manufacturing milk and cream, product price support through nation wide offer to purchase butter and skim milk powder, payment of subsidy to milk producers on eligible manufacturing milk and cream shipments, domestic and international marketing of certain dairy products, economic analysis and evaluation, expenses of the commissioners and the administrative support staff in managing these programs.

Canadian Livestock Feed Board

Objective

To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Activity Description

Feed Freight Equalization
Administration of subsidies related to feed grain transportation.

Supply and Price Stability
Assessment of requirements for feed grains and storage space and the collection and dissemination of related information; negotiation and co-ordination with respect to storage, handling, transportation and cost of feed grains; planning, direction and administration of the Board's activities.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Activity Description

Loans to Farmers
The provision of long-term mortgage credit to farmers under the Farm Credit Act, including the refinancing of existing loans.

Loans to Farm Syndicates
The provision of loans, under the Farm Syndicates Credit Act, to groups of farmers organized as syndicates to share in the purchase of farm machinery, buildings and installed equipment.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	55,462,000	...	...	55,462,000	1	Program expenditures				
...	...	...	36,016	36,016		Transfer from TB Vote 10[1]				
...	...	...	(997,500)	(997,500)		Transfer to Vote 15				
...	55,462,000	...	(961,484)	54,500,516		Total—Vote 1	53,445,152	1,055,364	...	51,869,989
...	42,000	...	(2,470)	39,530	(S)	Minister of Agriculture—Salary and motor car allowance	39,530	...	...	41,682
...	4,963,000	...	511,000	5,474,000	(S)	Contributions to employee benefit plans	5,474,000	...	...	4,620,000
...	**60,467,000**	...	**(452,954)**	**60,014,046**		**Total Program—Budgetary**	**58,958,682**	**1,055,364**	...	**56,531,671**
...	268,064,000	...	...	268,064,000	5	**Agri-Food Development Program[2]**				
...	...	...	1,118,316	1,118,316		Operating expenditures				
...	...	...	(635,000)	(635,000)		Transfer from TB Vote 10[1]				
						Transfer to Vote 15				
...	268,064,000	...	483,316	268,547,316		Total—Vote 5	252,788,878	15,758,438	...	260,636,548
...	112,900,000	...	...	112,900,000	10	Capital expenditures				
...	...	...	(16,725,000)	(16,725,000)		Transfer to Vote 15				
...	112,900,000	...	(16,725,000)	96,175,000		Total—Vote 10	92,182,936	3,992,064	...	77,334,047
20,893,095	349,734,151	...	...	370,627,246	15	Grants and contributions				
...	...	69,802,000	...	69,802,000	15b	Grants and contributions				
					15c	Transfer of $997,500 from Agriculture Vote 1, $635,000 from Agriculture Vote 5, $16,725,000 from Agriculture Vote 10, $5,326,300 from Agriculture Vote 20, $3,720,700 from Agriculture Vote 25, $2,537,800 from Agriculture Vote 35, $3,338,000 from Agriculture Vote 40, $3,600,000 from Agriculture Vote 45 and $6,427,000 from Agriculture Vote 50				
...	...	48,820,700	...	48,820,700		Transfer from: Vote 1				
...	...	...	997,500	997,500		Vote 5				
...	...	...	635,000	635,000		Vote 10				
...	...	...	16,725,000	16,725,000		Vote 20				
...	...	...	5,326,300	5,326,300		Vote 25				
...	...	...	3,720,700	3,720,700		Vote 35				
...	...	...	2,537,800	2,537,800		Vote 40				
...	...	...	3,338,000	3,338,000		Vote 45				
...	...	...	3,600,000	3,600,000		Vote 50				
...	...	...	6,427,000	6,427,000						
20,893,095	349,734,151	118,622,700	43,307,300	532,557,246		Total—Vote 15	499,233,467	12,430,684	20,893,095	559,277,835

...	75,000,000	(22,000,000)	(28,452,538)	24,547,462	(S)	Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act	24,547,462	...	...	12,857,142
...	160,000,000	37,000,000	1,185,985	198,185,985	(S)	Contributions to the provinces under the Crop Insurance Act	198,185,985	...	...	188,460,003
...	4,000,000	1,500,000	(1,186,336)	4,313,664	(S)	Payments under the Farm Improvement Loans Act	4,313,664	...	...	5,700,102
...	12,000,000	...	(48,722)	11,951,278	(S)	Interest payments and guarantees under the Advance Payments for Crops Act	11,951,278	...	...	6,384,592
700,000	200,000	...	(200,000)	700,000	(S)	Grants to agencies established under the Farm Products Marketing Agencies Act	...	...	700,000	...
...	14,000,000	...	(4,309,753)	9,690,247	(S)	Payments in connection with the Prairie Grain Advance Payments Act	9,690,247	...	...	8,321,582
...	130,500,000	(30,500,000)	(15,670,349)	84,329,651	(S)	Payments in connection with the Western Grain Stabilization Act	84,329,651	...	...	116,906,795
...	26,444,000	...	2,721,000	29,165,000	(S)	Contributions to employee benefit plans	29,165,000	...	...	26,383,000
...	...	...	332,939	332,939	(S)	Refunds of amounts credited to revenue in previous years	332,939	...	...	269,151
...	...	...	...	...		Appropriations not required for the current year	...	...	...	67,044
21,593,095	1,152,842,151	104,622,700	(18,562,158)	1,260,495,788		Total budgetary	1,206,721,507	32,181,186	21,593,095	1,262,597,841
...	...	...	...	...		Non-budgetary appropriations not required for the current year	...	...	...	14,379
21,593,095	**1,152,842,151**	**104,622,700**	**(18,562,158)**	**1,260,495,788**		**Total Program—Budgetary**	**1,206,721,507**	**32,181,186**	**21,593,095**	**1,262,597,841**
...	**...**	**...**	**...**	**...**		**Non-budgetary**	**...**	**...**	**...**	**14,379**
						Agri-Food Regulation and Inspection Program				
...	179,960,000	...	...	179,960,000	20	Operating expenditures				
...	...	...	355,868	355,868		Transfer from TB Vote 10[1]				
...	...	...	(5,326,300)	(5,326,300)		Transfer to Vote 15				
...	179,960,000	...	(4,970,432)	174,989,568		Total—Vote 20	170,069,095	4,920,473	...	168,066,471
...	35,495,000	...	...	35,495,000	25	Capital expenditures				
...	...	...	(3,720,700)	(3,720,700)		Transfer to Vote 15				
...	35,495,000	...	(3,720,700)	31,774,300		Total—Vote 25	32,437,802	(663,502)	...	9,115,834
...	8,162,000	...	...	8,162,000	30	Contributions				
...	...	6,310,000	...	6,310,000	30b	Contributions				
...	8,162,000	6,310,000	...	14,472,000		Total—Vote 30	14,368,465	103,535	...	6,537,324
...	21,116,000	...	2,173,000	23,289,000	(S)	Contributions to employee benefit plans	23,289,000	...	...	21,265,000
...	...	...	183	183	(S)	Refunds of amounts credited to revenue in previous years	183	...	...	...
2,329,188	...	...	...	2,329,188	(S)	Race Track Supervision Revolving Fund	(740,615)	...	3,069,803	(846,573)
2,329,188	**244,733,000**	**6,310,000**	**(6,517,949)**	**246,854,239**		**Total Program—Budgetary**	**239,423,930**	**4,360,506**	**3,069,803**	**204,138,056**
						Canadian Forestry Service Program				
...	73,590,000	...	...	73,590,000	35	Operating expenditures				
...	...	3,088,900	...	3,088,900	35b	Operating expenditures				
...	...	...	863,700	863,700		Transfer from TB Vote 10[1]				
...	...	...	(2,537,800)	(2,537,800)		Transfer to Vote 15				
...	73,590,000	3,088,900	(1,674,100)	75,004,800		Total—Vote 35	69,994,257	5,010,543	...	67,500,521

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	31,236,000	...	...	31,236,000	40	Capital expenditures				
...	...	2,375,600	...	2,375,600	40b	Capital expenditures				
...	...	...	(3,338,000)	(3,338,000)		Transfer to Vote 15				
...	31,236,000	2,375,600	(3,338,000)	30,273,600		Total—Vote 40	25,545,609	4,727,991	...	27,772,208
...	63,857,500	...	...	63,857,500	45	Grants and contributions				
...	...	48,676,700	...	48,676,700	45b	Grants and contributions				
...	...	1	...	1	45c	Grants and contributions				
...	...	...	(3,600,000)	(3,600,000)		Transfer to Vote 15				
...	63,857,500	48,676,701	(3,600,000)	108,934,201		Total—Vote 45	104,369,800	4,564,401	...	90,739,479
...	6,784,000	...	698,000	7,482,000	(S)	Contributions to employee benefit plans	7,482,000	...	...	6,214,000
...	**175,467,500**	**54,141,201**	**(7,914,100)**	**221,694,601**		**Total Program—Budgetary**	**207,391,666**	**14,302,935**	**...**	**192,226,208**
						Canadian Grain Commission Program				
...	42,256,000	...	...	42,256,000	50	Program expenditures				
...	...	...	(6,427,000)	(6,427,000)		Transfer to Vote 15				
...	42,256,000	...	(6,427,000)	35,829,000		Total—Vote 50	33,400,381	2,428,619	...	32,714,077
...	4,446,000	...	458,000	4,904,000	(S)	Contributions to employee benefit plans	4,904,000	...	...	4,565,000
...	...	...	1,359	1,359	(S)	Refunds of amounts credited to revenue in previous years	1,359	...	...	447
...	...	...	...	...		Appropriations not required for the current year	...	...	...	258,493
...	**46,702,000**	**...**	**(5,967,641)**	**40,734,359**		**Total Program—Budgetary**	**38,305,740**	**2,428,619**	**...**	**37,538,017**
23,922,283	**1,680,211,651**	**165,073,901**	**(39,414,802)**	**1,829,793,033**		**Total Department— Budgetary**	**1,750,801,525**	**54,328,610**	**24,662,898**	**1,753,031,793**
...	**...**	**...**	**...**	**...**		**Non-budgetary**	**...**	**...**	**...**	**14,379**
						Canadian Dairy Commission				
...	4,415,000	...	...	4,415,000	55	Program expenditures	3,773,034	641,966	...	5,976,722
					(S)	(L) Loans pursuant to the Canadian Dairy Commission Act, Section 16, as last amended by Vote 50a, Appropriation Act No. 4, 1975. Limit $300,000,000. (Net)				
183,378,000	...	...	...	183,378,000			(50,794,800)	..	234,172,800	37,288,000
...	**4,415,000**	**...**	**...**	**4,415,000**		**Total Program—Budgetary**	**3,773,034**	**641,966**	**...**	**5,976,722**
183,378,000	**...**	**...**	**...**	**183,378,000**		**Non-budgetary**	**(50,794,800)**	**...**	**234,172,800**	**37,288,000**

						Canadian Livestock Feed Board				
...	1,576,000	...	...	1,576,000	60	Operating expenditures	1,315,954	260,046	...	1,356,372
...	18,100,000	...	...	18,100,000	65	Contributions	15,455,083	2,644,917	...	17,302,006
...	19,676,000	...	...	19,676,000		Total budgetary	16,771,037	2,904,963	...	18,658,378
					(S)	(L) Advances to the Board pursuant to the Livestock Feed Assistance Act. Limits: Section 17, $50,000,000 and Section 16, $10,000,000. (Net)	...	...	60,000,000	...
60,000,000	...	...	...	60,000,000						
...	**19,676,000**	**...**	**...**	**19,676,000**		**Total Program—Budgetary**	**16,771,037**	**2,904,963**	**...**	**18,658,378**
60,000,000	**...**	**...**	**...**	**60,000,000**		**Non-budgetary**	**...**	**...**	**60,000,000**	**...**
						Canagrex[3]				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	5,400,000
...	**...**	**...**	**...**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**5,400,000**
						Farm Credit Corporation				
					(S)	(L) Payments for capital pursuant to the Farm Credit Act, Section 12. Limit $225,000,000. (Net)	...	...	6,667,000	28,400,000
6,667,000	...	...	...	6,667,000						
897,239,000	87,500,000	...	(361,237,172)	623,501,828		Loans to the Corporation pursuant to the Farm Credit Act, Section 13. The aggregate not to exceed 25 times the capital of the Corporation. (Net)	(213,022,303)	...	836,524,131	(196,976,229)
					(S)	(L) Loans for lending to farm syndicates under the Farm Syndicates Credit Act, Section 8. Limit $25,000,000. (Net)	(1,346,095)	...	15,827,665	(2,848,953)
14,481,570	2,500,000	...	(2,500,000)	14,481,570						
918,387,570	**90,000,000**	**...**	**(363,737,172)**	**644,650,398**		**Total Program—Non-budgetary**	**(214,368,398)**	**...**	**859,018,796**	**(171,425,182)**
23,922,283	**1,704,302,651**	**165,073,901**	**(39,414,802)**	**1,853,884,033**		**Total Ministry—Budgetary**	**1,771,345,596**	**57,875,539**	**24,662,898**	**1,783,066,893**
1,161,765,570	**90,000,000**	**...**	**(363,737,172)**	**888,028,398**		**Non-budgetary**	**(265,163,198)**	**...**	**1,153,191,596**	**(134,122,803)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Employment initiatives.

[2] The payments in connection with the Prairie Grain Advance Payments Act and the Western Grain Stabilization Act were formerly under the Grains and Oilseeds Program of the Department of External Affairs.

[3] The Corporation was terminated in 1984-85.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	4,554,000	...	...	21,000	73,347	...	4,648,347	Information services	4,939,578	(291,231)	...	4,507,000
...	2,526,000	...	...	(63,000)	18,908	...	2,481,908	Strategic planning and evaluation	2,647,195	(165,287)	...	2,336,000
...	51,305,000	...	36,016	(626,500)	416,275	...	51,130,791	Management and administration	48,259,909	2,870,882	...	45,544,671
...	58,385,000	...	36,016	(668,500)	508,530	...	58,261,046	Total—Operating	55,846,682	2,414,364	...	52,387,671
								Capital				
...	...	...	...	(74,000)	...	...	(74,000)	Information services	...	(74,000)	...	...
...	3,000	...	...	(3,000)	...	...	...	Strategic planning and evaluation	...	...	...	...
...	2,079,000	...	...	(252,000)	...	...	1,827,000	Management and administration	3,112,000	(1,285,000)	...	4,144,000
...	2,082,000	...	...	(329,000)	...	...	1,753,000	Total—Capital	3,112,000	(1,359,000)	...	4,144,000
								Program Summary				
...	4,554,000	...	...	(33,000)	73,347	...	4,574,347	Information services	4,939,578	(365,231)	...	4,507,000
...	2,529,000	...	...	(66,000)	18,908	...	2,481,908	Strategic planning and evaluation	2,647,195	(165,287)	...	2,336,000
...	53,384,000	...	36,016	(878,500)	416,275	...	52,957,791	Management and administration	51,371,909	1,585,882	...	49,688,671
...	60,467,000	...	36,016	(997,500)	508,530	...	60,014,046	**Total Program—Budgetary**	58,958,682	1,055,364	...	56,531,671
								Agri-Food Development Program[1]				
								Operating				
...	19,493,000	...	199,700	(471,300)	193,191	...	19,414,591	Research on natural resources	20,402,331	(987,740)	...	21,793,000
...	120,520,000	...	1,123,904	(978,700)	1,686,091	...	122,351,295	Research on production development	116,653,924	5,697,371	...	116,288,000
...	11,623,000	...	48,900	(155,000)	96,596	...	11,613,496	Research and information related to processing, distributing, retailing and consumer concerns	9,080,745	2,532,751	...	8,848,000
...	16,070,000	...	...	(636,000)	136,050	...	15,570,050	Market development and economic analysis	15,899,199	(329,149)	...	14,209,000

...	20,163,000	...	42,647	(339,000)	136,050	...	20,002,697	Farm and regional policy development and economic analysis	14,106,173	5,896,524	...	14,852,000
...	1,457,000	...	...	...	...	...	1,457,000	International development assistance	1,655,635	(198,635)	...	1,379,000
...	145,000,000	(30,500,000)	2,341	4,779,500	(15,670,348)	...	103,611,493	Income stabilization, loans and advisory services	96,815,037	6,796,456	...	135,615,494
...	40,528,000	...	31,724	(1,409,000)	380,940	...	39,531,664	Prairie farm rehabilitation	38,276,456	1,255,208	...	38,135,000
...	50,154,000	...	(330,900)	(1,425,500)	425,020	...	48,822,620	Management and administration	53,726,968	(4,904,348)	...	53,076,000
...	425,008,000	(30,500,000)	1,118,316	(635,000)	(12,616,410)	...	382,374,906	Total—Operating	366,616,468	15,758,438	...	404,195,494
								Capital				
...	2,602,000	...	...	(1,224,100)	...	...	1,377,900	Research on natural resources	1,658,811	(280,911)	...	2,451,000
...	53,345,000	...	...	(3,252,100)	...	...	50,092,900	Research on production development	39,956,021	10,136,879	...	27,062,000
...	15,448,000	...	...	(3,522,300)	...	...	11,925,700	Research and information related to processing, distributing, retailing and consumer concerns	13,302,823	(1,377,123)	...	22,283,000
...	344,000	...	...	(15,000)	...	...	329,000	Market development and economic analysis	378,198	(49,198)	...	152,000
...	8,979,000	...	...	580,000	...	...	9,559,000	Farm and regional policy development and economic analysis	2,184,850	7,374,150	...	894,300
...	5,000	...	...	...	...	...	5,000	International development assistance	11,147	(6,147)	...	...
...	1,260,000	...	...	(107,000)	...	...	1,153,000	Income stabilization, loans and advisory services	150,721	1,002,279	...	309,000
...	23,306,000	...	...	(9,184,500)	...	...	14,121,500	Prairie farm rehabilitation	15,903,709	(1,782,209)	...	10,517,000
...	7,611,000	...	...	...	...	...	7,611,000	Management and administration	18,636,656	(11,025,656)	...	13,666,047
...	112,900,000	...	...	(16,725,000)	...	...	96,175,000	Total—Capital	92,182,936	3,992,064	...	77,334,047
								Transfer payments				
...	3,000	...	...	...	...	...	3,000	Research on natural resources	...	3,000	...	3,000
...	4,068,700	...	...	1,250,900	...	...	5,319,600	Research on production development	5,297,211	22,389	...	5,700,668
700,000	27,966,000	...	...	175,000	(4,558,475)	...	24,282,525	Market development and economic analysis	23,464,398	118,127	700,000	26,134,731
...	19,214,000	4,997,000	...	(5,820,900)	...	...	18,390,100	Farm and regional policy development and economic analysis	18,360,016	30,084	...	28,958,971
...	885,000	...	...	(175,000)	...	...	710,000	International development assistance	709,134	866	...	744,704
...	553,337,000	16,905,000	...	2,221,000	(28,452,889)	...	544,010,111	Income stabilization, loans and advisory services	543,986,532	23,579	...	650,719,332
...	8,395,000	113,220,700	...	44,117,445	...	...	165,733,145	Prairie farm rehabilitation	153,500,862	12,232,283	...	67,357,029
20,893,095	1,065,451	...	...	1,538,855	...	...	23,497,401	Management and administration	2,603,950	356	20,893,095	1,449,865
21,593,095	614,934,151	135,122,700	...	43,307,300	(33,011,364)	...	781,945,882	Total—Transfer payments	747,922,103	12,430,684	21,593,095	781,068,300
								Non-budgetary				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	14,379

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	22,098,000	...	199,700	(1,695,400)	193,191	...	20,795,491	Research on natural resources	22,061,142	(1,265,651)	...	24,247,000
...	177,933,700	...	1,123,904	(2,979,900)	1,686,091	...	177,763,795	Research on production development	161,907,156	15,856,639	...	149,050,668
...	27,071,000	...	48,900	(3,677,300)	96,596	...	23,539,196	Research and information related to processing, distributing, retailing and consumer concerns	22,383,568	1,155,628	...	31,131,000
700,000	44,380,000	...	...	(476,000)	(4,422,425)	...	40,181,575	Market development and economic analysis	39,741,795	(260,220)	700,000	40,495,731
...	48,356,000	4,997,000	42,647	(5,579,900)	136,050	...	47,951,797	Farm and regional policy development and economic analysis	34,651,039	13,300,758	...	44,704,971
...	2,347,000	...	...	(175,000)	...	...	2,172,000	International development assistance	2,375,916	(203,916)	...	2,123,704
...	699,597,000	(13,595,000)	2,341	6,893,500	(44,123,237)	...	648,774,604	Income stabilization, loans and advisory services	640,952,290	7,822,314	...	786,643,826
...	72,229,000	113,220,700	31,724	33,523,945	380,940	...	219,386,309	Prairie farm rehabilitation—				
...	...	...	...	...	...	...	...	Budgetary	207,681,027	11,705,282	...	116,009,029
								Non-budgetary	...	...	...	14,379
20,893,095	58,830,451	...	(330,900)	113,355	425,020	...	79,931,021	Management and administration	74,967,574	(15,929,648)	20,893,095	68,191,912
21,593,095	1,152,842,151	104,622,700	1,118,316	25,947,300	(45,627,774)	...	1,260,495,788	Total Program—				
—	—	...	...	...	...	...	...	Budgetary	1,206,721,507	32,181,186	21,593,095	1,262,597,841
								Non-budgetary	...	...	...	14,379
								Agri-Food Regulation and Inspection Program				
								Operating				
...	19,331,000	...	32,040	(1,613,575)	376,898	...	18,126,363	Research and advisory services	17,683,654	442,709	...	19,733,000
...	60,285,000	...	99,680	(1,036,560)	519,324	...	59,867,444	Inspection and protection of crops, livestock and farm input supplies	58,469,531	1,397,913	...	55,099,000
...	42,487,000	...	78,320	(12,367,076)	413,045	...	30,611,289	Market maintenance	29,593,960	1,017,329	...	34,898,000
...	62,603,000	...	117,348	4,443,114	544,868	...	67,708,330	Inspection and control of facilities and food products	66,076,019	1,632,311	...	60,942,471
2,329,188	12,854,000	...	...	...	352,000	(13,206,000)	2,329,188	Race track supervision	(740,615)	...	3,069,803	(890,573)
...	16,370,000	...	28,480	5,247,797	319,048	...	21,965,325	Management and administration	21,535,114	430,211	...	18,659,000
...	(13,206,000)	...	...	...	...	13,206,000	...	Revenue credited to the vote	...	...	...	...
2,329,188	200,724,000	...	355,868	(5,326,300)	2,525,183	...	200,607,939	Total—Operating	192,617,663	4,920,473	3,069,803	188,440,898

...	27,211,000	...	...	(1,456,634)	...	...	25,754,366	Capital Research and advisory services	26,422,591	(668,225)	...	4,125,000
...	5,978,000	...	...	(1,466,496)	...	...	4,511,504	Inspection and protection of crops, livestock and farm input supplies	4,507,518	3,986	...	2,403,834
...	1,531,000	...	...	(1,017,146)	...	...	513,854	Market maintenance	513,608	246	...	668,000
...	303,000	...	...	(122,480)	...	...	180,520	Inspection and control of facilities and food products	180,520	...	...	214,000
...	352,000	...	...	...	(352,000)	...	...	Race track supervision	...	...	...	44,000
...	472,000	...	...	342,056	...	...	814,056	Management and administration	813,565	491	...	1,705,000
...	35,847,000	...	...	(3,720,700)	(352,000)	...	31,774,300	Total—Capital	32,437,802	(663,502)	...	9,159,834
								Transfer payments				
...	685,000	...	...	(13,950)	...	...	671,050	Inspection and protection of crops, livestock and farm input supplies	593,411	77,639	...	558,646
...	7,477,000	6,310,000	...	13,950	...	...	13,800,950	Management and administration	13,775,054	25,896	...	5,978,678
...	8,162,000	6,310,000	...	...	...	...	14,472,000	Total—Transfer payments	14,368,465	103,535	...	6,537,324
...	46,542,000	...	32,040	(3,070,209)	376,898	...	43,880,729	**Program Summary** Research and advisory services	44,106,245	(225,516)	...	23,858,000
...	66,948,000	...	99,680	(2,517,006)	519,324	...	65,049,998	Inspection and protection of crops, livestock and farm input supplies	63,570,460	1,479,538	...	58,061,480
...	44,018,000	...	78,320	(13,384,222)	413,045	...	31,125,143	Market maintenance	30,107,568	1,017,575	...	35,566,000
...	62,906,000	...	117,348	4,320,634	544,868	...	67,888,850	Inspection and control of facilities and food products	66,256,539	1,632,311	...	61,156,471
2,329,188	...	...	...	...	...	...	2,329,188	Race track supervision	(740,615)	...	3,069,803	(846,573)
...	24,319,000	6,310,000	28,480	5,603,803	319,048	...	36,580,331	Management and administration	36,123,733	456,598	...	26,342,678
2,329,188	244,733,000	6,310,000	355,868	(9,047,000)	2,173,183	...	246,854,239	**Total Program—Budgetary**	239,423,930	4,360,586	3,069,803	204,138,856
								Canadian Forestry Service Program				
								Operating				
...	14,402,000	3,088,900	863,700	(559,800)	55,067	...	17,849,867	Forestry development	9,285,523	8,564,344	...	6,954,242
...	59,545,000	...	...	(1,786,000)	545,482	(490,000)	57,814,482	Forest research and technical services	52,063,996	5,750,486	...	49,563,472
...	6,917,000	...	...	(192,000)	97,451	...	6,822,451	Management and administration	16,126,738	(9,304,287)	...	17,196,807
...	(490,000)	...	...	...	...	490,000	...	Revenue credited to the vote	...	...	...	...
...	80,374,000	3,088,900	863,700	(2,537,800)	698,000	...	82,486,800	Total—Operating	77,476,257	5,010,543	...	73,714,521
								Capital				
...	3,769,000	551,600	...	(296,000)	...	...	4,024,600	Forestry development	3,275,950	748,650	...	2,310,190
...	27,448,000	1,824,000	...	(26,666,000)	...	(15,000)	2,591,000	Forest research and technical services	4,871,050	(2,280,050)	...	2,634,018
...	34,000	...	...	23,624,000	...	...	23,658,000	Management and administration	17,398,609	6,259,391	...	22,828,000

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	(15,000)	...	...	...	...	15,000	...	Revenue credited to the vote	...	...	...	...
...	31,236,000	2,375,600	...	(3,338,000)	...	...	30,273,600	Total—Capital	25,545,609	4,727,991	...	27,772,208
								Transfer payments				
...	54,344,000	48,676,701	...	(4,005,000)	...	...	99,015,701	Forestry development	94,466,516	4,549,185	...	81,912,034
...	8,913,500	...	...	200,000	...	...	9,113,500	Forest research and technical services	9,113,321	179	...	8,059,528
...	600,000	...	...	205,000	...	...	805,000	Management and administration	789,963	15,037	...	767,917
...	63,857,500	48,676,701	...	(3,600,000)	...	...	108,934,201	Total—Transfer payments	104,369,800	4,564,401	...	90,739,479
								Program Summary				
...	72,515,000	52,317,201	863,700	(4,860,800)	55,067	...	120,890,168	Forestry development	107,027,989	13,862,179	...	91,176,466
...	95,401,500	1,824,000	...	(28,252,000)	545,482	...	69,518,982	Forest research and technical services	66,048,367	3,470,615	...	60,257,018
...	7,551,000	...	...	23,637,000	97,451	...	31,285,451	Management and administration	34,315,310	(3,029,859)	...	40,792,724
...	175,467,500	54,141,201	863,700	(9,475,800)	698,000	...	221,694,601	**Total Program—Budgetary**	207,391,666	14,302,935	...	192,226,208
								Canadian Grain Commission Program				
								Operating				
...	20,415,000	...	...	(3,600,000)	213,459	...	17,028,459	Grain inspection	16,126,905	901,554	...	17,154,900
...	10,808,000	...	...	(2,080,000)	106,700	...	8,834,700	Grain weighing	8,047,467	787,233	...	8,645,000
...	5,256,000	...	...	(127,000)	63,200	...	5,192,200	Grain testing and research	5,286,267	(94,067)	...	4,866,000
...	4,131,000	...	...	(267,000)	46,700	...	3,910,700	Economics and statistics	3,712,134	198,566	...	3,672,000
...	2,912,000	...	...	(353,000)	29,300	...	2,588,300	Administration	2,338,078	250,222	...	2,197,000
...	43,522,000	...	...	(6,427,000)	459,359	...	37,554,359	Total—Operating	35,510,851	2,043,508	...	36,534,900
								Capital				
...	989,000	...	...	...	...	...	989,000	Grain inspection	941,300	47,700	...	254,000
...	430,000	...	...	...	...	...	430,000	Grain weighing	36,900	393,100	...	77,000
...	1,408,000	...	...	...	...	...	1,408,000	Grain testing and research	504,000	904,000	...	451,000
...	147,000	...	...	...	...	...	147,000	Economics and statistics	1,235,200	(1,088,200)	...	86,000
...	202,000	...	...	...	...	...	202,000	Administration	74,090	127,910	...	27,000
...	3,176,000	...	...	...	...	...	3,176,000	Total—Capital	2,791,490	384,510	...	895,000

...	4,000	...	...	...	...	...	4,000	Transfer payments Grain testing and research	3,399	601	...	3,587
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	104,530
...	4,000	...	...	...	...	...	4,000	Total—Transfer payments	3,399	601	...	108,117
								Program Summary				
...	21,404,000	...	...	(3,600,000)	213,459	...	18,017,459	Grain inspection	17,068,205	949,254	...	17,408,900
...	11,238,000	...	...	(2,080,000)	106,700	...	9,264,700	Grain weighing	8,084,367	1,180,333	...	8,722,000
...	6,668,000	...	...	(127,000)	63,200	...	6,604,200	Grain testing and research	5,793,666	810,534	...	5,320,587
...	4,278,000	...	...	(267,000)	46,700	...	4,057,700	Economics and statistics	4,947,334	(889,634)	...	3,758,000
...	3,114,000	...	...	(353,000)	29,300	...	2,790,300	Administration	2,412,168	378,132	...	2,224,000
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	104,530
...	**46,702,000**	**...**	**...**	**(6,427,000)**	**459,359**	**...**	**40,734,359**	**Total Program—Budgetary**	**38,305,740**	**2,428,619**	**...**	**37,538,017**
23,922,283	**1,680,211,651**	**165,073,901**	**2,373,900**	**...**	**(41,788,702)**	**...**	**1,829,793,033**	**Total Department—Budgetary**	**1,750,801,525**	**54,328,610**	**24,662,898**	**1,753,031,793**
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**Non-budgetary**	**...**	**...**	**...**	**14,379**
								Canadian Dairy Commission				
								Operating				
...	4,400,000	...	...	...	...	...	4,400,000	Administration and operations	3,739,034	660,966	...	5,779,722
								Capital				
...	15,000	...	...	...	...	...	15,000	Administration and operations	34,000	(19,000)	...	197,000
								Non-budgetary				
183,378,000	...	...	...	...	...	...	183,378,000	Administration and operations	(50,794,800)	...	234,172,800	37,288,000
...	**4,415,000**	**...**	**...**	**...**	**...**	**...**	**4,415,000**	**Total Program—Budgetary**	**3,773,034**	**641,966**	**...**	**5,976,722**
183,378,000	**...**	**...**	**...**	**...**	**...**	**...**	**183,378,000**	**Non-budgetary**	**(50,794,800)**	**...**	**234,172,800**	**37,288,000**
								Canadian Livestock Feed Board				
								Operating				
...	471,000	...	...	...	...	...	471,000	Feed freight equalization	470,135	865	...	456,057
...	1,096,000	...	...	...	...	...	1,096,000	Supply and price stability	831,488	264,512	...	852,678
...	1,567,000	...	...	...	...	...	1,567,000	Total—Operating	1,301,623	265,377	...	1,308,735
								Capital				
...	8,000	...	...	...	...	...	8,000	Feed freight equalization	12,476	(4,476)	...	41,448
...	1,000	...	...	...	...	...	1,000	Supply and price stability	1,855	(855)	...	6,189
...	9,000	...	...	...	...	...	9,000	Total—Capital	14,331	(5,331)	...	47,637

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	18,100,000	...	...	...	...	...	18,100,000	Feed freight equalization	15,455,083	2,644,917	...	17,004,605
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	297,401
...	18,100,000	...	...	...	...	...	18,100,000	Total—Transfer payments	15,455,083	2,644,917	...	17,302,006
								Non-budgetary				
60,000,000	...	...	...	...	...	...	60,000,000	Feed freight equalization	...	...	60,000,000	...
								Program Summary				
								Feed freight equalization—				
...	18,5[illegible]	...	...	...	...	...	18,579,000	Budgetary	15,937,694	2,641,306	...	17,502,110
60,000,000		...	...	...	...	...	60,000,000	Non-budgetary	...	...	60,000,000	...
...	1,0[illegible]	...	...	...	...	...	1,097,000	Supply and price stability	833,343	263,657	...	858,867
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	297,401
...	19,676,000	...	...	...	...	...	19,676,000	Total Program—				
60,000,000	...	...	...	...	...	...	60,000,000	Budgetary	16,771,037	2,904,963	...	18,658,378
								Non-budgetary	...	...	60,000,000	...
								Canagrex[2]				
								Operating				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	5,400,000
...	...	...	...	...	...	...	...	Total Program—Budgetary	...	...	...	5,400,000
								Farm Credit Corporation				
								Non-budgetary				
...	255,000,000	...	...	...	(255,000,000)	...	...	Loans to farmers	234,168,000	...	...	269,098,000
...	2,500,000	...	...	...	(2,500,000)	...	...	Loans to farm syndicates	1,100,000	...	...	1,700,000
								Refinancing and repayments:				
...	(7,500,000)	...	...	...	...	7,500,000	...	Refinancing of existing loans to farmers	(12,821,000)	...	...	(12,605,000)
...	(40,000,000)	...	...	...	...	40,000,000	...	Net loans from capital markets	(273,460,000)	...	...	(167,543,000)
...	(120,000,000)	...	...	...	...	120,000,000	...	Repayment of principal by farmers and syndicates	(163,355,398)	...	...	(262,075,182)
918,387,570	...	...	...	...	(106,237,172)	(167,500,000)	644,650,398	Farm Credit Corporation	...	...	...	...

918,387,570	90,000,000	...	...	...	(363,737,172)	...	644,650,398	Total Program—Non-budgetary	(214,368,398)	...	859,018,796	(171,425,182)
23,922,283	1,704,302,651	165,073,901	2,373,900	...	(41,788,702)	...	1,853,884,033	Total Ministry—Budgetary	1,771,345,596	57,875,539	24,662,898	1,783,066,893
1,161,765,570	90,000,000	...	...	...	(363,737,172)	...	888,028,398	Non-budgetary	(265,163,198)	...	1,153,191,596	(134,122,803)

(1) The payments in connection with the Prairie Grain Advance Payments Act and the Western Grain Stabilization Act were formerly under the Grains and Oilseeds Program of the Department of External Affairs.
(2) The Corporation was terminated in 1984-85.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Agri-Food Development Program[1]				
							Grants				
							Research on production development				
...	25,000	...	...	...	...	25,000	Grant to the Organization for Economic Co-operation and Development	25,000	...	...	12,705
...	100,000	...	...	...	...	100,000	Royal Agricultural Winter Fair, Toronto	100,000	...	...	100,000
...	100,000	...	...	...	...	100,000	Canadian Western Agribition, Regina	100,000	...	...	100,000
...	50,000	...	...	...	...	50,000	Le Salon international de l'agriculture et de l'alimentation	29,849	20,151	...	50,000
...	45,000	...	...	...	...	45,000	Canadian Council on 4-H Clubs	56,000	(11,000)	...	45,000
...	20,000	...	...	...	...	20,000	Federated Women's Institutes of Canada	25,000	(5,000)	...	20,000
...	10,000	...	...	...	...	10,000	Canadian Plowing Council	10,000	...	...	10,000
...	350,000	...	...	...	...	350,000		345,849	4,151	...	337,705
							Market development and economic analysis				
700,000	200,000	...	...	...	(200,000)	700,000	(S) Agencies established under the Farm Products Marketing Agencies Act	...	...	700,000	...
...	20,000	...	...	...	...	20,000	Grants to assist in the marketing of agricultural products	13,215	6,785	...	20,000
...	30,000	...	...	...	...	30,000	Canadian Horticultural Council	27,000	3,000	...	30,000
700,000	250,000	...	...	...	(200,000)	750,000		40,215	9,785	700,000	50,000
							International development assistance				
...	60,000	...	...	...	...	60,000	World Food Day Association of Canada	60,000	...	...	60,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Tansfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	999,000	...	...	...	...	999,000	Management and administration Agricultural research in universities and other scientific organizations in Canada	998,980	20	...	1,325,830
700,000	**1,659,000**	**...**	**...**	**...**	**(200,000)**	**2,159,000**	Total—Grants	**1,445,044**	**13,956**	**700,000**	**1,773,535**
							Contributions				
...	3,000	...	...	...	...	3,000	Research on natural resources Canada's fee for membership in the International Commission on Irrigation and Drainage	...	3,000	...	3,000
...	2,348,000	...	...	(74,414)	...	2,273,586	Research on production development Class "A" and class "B" fairs, winter and spring fairs and special fairs	2,273,586	...	...	2,448,542
...	...	...	...	1,400,943	...	1,400,943	Contribution to Ontario Dairy Herd Improvement Corporation	1,400,943	...	...	...
...	178,000	...	...	(43,821)	...	134,179	Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto and the Canadian Western Agribition, Regina	134,179	...	...	90,059
...	290,200	...	...	(31,808)	...	258,392	4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	249,623	8,769	...	235,977
...	2,500	...	...	...	...	2,500	Canada's fee for membership in the International Society for Horticultural Science	...	2,500	...	1,365
...	750,000	...	...	(50,000)	...	700,000	Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	693,031	6,969	...	752,020
...	150,000	...	...	50,000	...	200,000	Canadian National Livestock Records	200,000	...	...	400,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,435,000
...	3,718,700	...	...	1,250,900	...	4,969,600		4,951,362	18,238	...	5,362,963
...	85,000	...	...	...	...	85,000	Market development and economic analysis Canada Grains Council	81,000	4,000	...	90,000
...	...	...	...	253,000	...	253,000	Contribution payments to the Saskatchewan Credit Union Central on behalf of Canadian Co-Operative Implements Ltd. under the 1985 Refinancing Agreement	252,302	698	...	...
...	250,000	...	...	...	...	250,000	Contribution to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural and food products	215,647	34,353	...	312,038

...	1,200,000	...	...	(78,000)	...	1,122,000
...	12,000,000	...	...	...	(48,722)	11,951,278
...	14,000,000	...	...	...	(4,309,753)	9,690,247
...	181,000	...	...	...	...	181,000
...	...	...	...	...	...	...
...	27,716,000	...	...	175,000	(4,358,475)	23,532,525
...	...	...	...	977,200	...	977,200
...	5,992,000	1,617,000	...	(1,250,000)	...	6,359,000
...	1,462,000	...	...	(24,000)	...	1,438,000
...	11,760,000	930,000	...	(3,468,100)	...	9,221,900
...	...	2,450,000	...	(2,056,000)	...	394,000
...	...	...	...	...	...	...
...	19,214,000	4,997,000	...	(5,820,900)	...	18,390,100
...	15,000	...	...	...	...	15,000
...	810,000	...	...	(175,000)	...	635,000
...	825,000	...	...	(175,000)	...	650,000

Producer groups towards the cost of construction of regular cold storages, frost free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	1,057,709	64,291	...	3,303,656
(S) Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act	11,951,278	...	...	6,384,592
(S) Payments in connection with the Prairie Grain Advance Payments Act	9,690,247	...	...	8,321,582
Contribution to a market promotion organization to promote the sale of Canadian seed potatoes	176,000	5,000	...	105,819
Items not required for the current year	...	...	...	7,567,044
	23,424,183	108,342	...	26,084,731
Farm and regional policy development and economic analysis				
Contribution to apple growers for the purpose of compensating for frost damage and for the establishment of the production capabilities of commercial orchards	977,105	95	...	13,968,343
Contributions related to developmental opportunities undertaken in respect of economic and regional development in the agri-food sector:				
Initiatives under the authority of the General Development Agreements	6,358,599	401	...	10,855,338
Initiatives undertaken in special areas	1,408,802	29,198	...	1,427,661
Initiatives under the authority of the Economic and Regional Development Agreements (ERDA) and assistance plan for innovation and technological transfer in Quebec	9,221,778	122	...	1,493,509
Central Ontario farm storm damage assistance	393,732	268	...	...
Items not required for the current year	...	...	...	1,214,120
	18,360,016	30,084	...	28,958,971
International development assistance				
Agriculture Canada's fee for membership in the International Dairy Federation—Canada	15,000	...	...	14,077
Commonwealth Agricultural Bureaux	634,134	866	...	670,627
	649,134	866	...	684,704

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Tansfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Income stabilization, loans and advisory services				
...	308,100,000	...	...	(742,888)	...	307,357,112	Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act	307,357,112	...	...	397,263,984
...	3,312,000	405,000	...	(170,000)	...	3,547,000	Payments under the Farm Loans Interest Rebate Act	3,546,225	775	...	10,282,591
...	4,000	...	...	...	...	4,000	Canada Safety Council in support of National Farm Safety Week	4,000	...	...	4,000
...	2,921,000	...	...	2,656,000	...	5,577,000	Contribution to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl	5,576,511	489	...	1,041,596
...	...	...	...	131,000	...	131,000	Contribution to the Province of Manitoba to develop and promote a livestock feed security insurance program	130,633	367	...	...
...	...	...	...	279,766	...	279,766	Contributions to Quebec farmers for increased livestock feed costs as result of forage crop losses in 1983 caused by adverse weather	257,818	21,948	...	27,000,000
...	...	...	...	67,122	...	67,122	Contribution to producers or processors of up to two-thirds of the out-of-province transportation costs of 1985 apples for the manufacture of apple juice	67,122	...	...	...
...	75,000,000	(22,000,000)	...	...	(28,452,538)	24,547,462	(S) Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act	24,547,462	...	...	12,857,142
...	160,000,000	37,000,000	...	...	1,185,985	198,185,985	(S) Contributions to the provinces under the Crop Insurance Act	198,185,985	...	...	188,460,003
...	4,000,000	1,500,000	...	...	(1,186,336)	4,313,664	(S) Loan guarantees under the Farm Improvement Loans Act	4,313,664	...	...	5,700,102
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	8,109,914
...	553,337,000	16,905,000	...	2,221,000	(28,452,889)	544,010,111		543,986,532	23,579	...	650,719,332
							Prairie farm rehabilitation				
...	93,000	...	...	1,000	...	94,000	Contributions to the provinces of Manitoba and Saskatchewan for groundwater and drought-proofing investigations and studies for a long-term strategy and economic development	93,791	209	...	141,276

...	7,262,000	...	...	(998,000)	...	6,264,000	Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies	6,263,033	967	...	7,400,824
...	1,040,000	...	...	(877,000)	...	163,000	Contributions to livestock producers within designated drought areas of Manitoba, Saskatchewan and Alberta to assist the producers in the cost of retaining their breeding herds and payments to the provinces for administration	161,960	1,040	...	59,814,929
...	...	64,400,000	...	(1,583,000)	...	62,817,000	Drought assistance for Western Canada	61,417,238	1,399,762	...	...
...	...	42,820,700	...	47,574,445	...	90,395,145	Contributions by Canada to crop producers in Alberta, Saskatchewan and Manitoba under the Crop Drought Assistance Program	80,998,680	9,396,465	...	...
...	...	6,000,000	...	...	...	6,000,000	Contributions to crop producers in British Columbia for a cost shared agreement under the Crop Drought Assistance Program	4,566,160	1,433,840	...	...
...	8,395,000	113,220,700	...	44,117,445	...	165,733,145		153,500,862	12,232,283	...	67,357,029
							Management and administration				
...	66,451	...	...	11,000	...	77,451	Canadian Agricultural Research Council	77,115	336	...	60,442
20,893,095	...	...	...	...	...	20,893,095	Small Farm Development Program	...	...	20,893,095	...
...	...	...	...	1,527,855	...	1,527,855	Payment in accordance with the agreement entered into with the University of Guelph, towards a construction and renovation program designed for the Ontario Veterinary College, at Guelph, Ontario, in order to regain full accreditation	1,527,855	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	63,593
20,893,095	66,451	...	...	1,538,855	...	22,498,401		1,604,970	336	20,893,095	124,035
20,893,095	**613,275,151**	**135,122,700**	**...**	**43,307,300**	**(32,811,364)**	**779,786,882**	Total—Contributions	**746,477,059**	**12,416,728**	**20,893,095**	**779,294,765**
							Program Summary by Activity				
...	3,000	...	...	...	...	3,000	Research on natural resources	...	3,000	...	3,000
...	4,068,700	...	...	1,250,900	...	5,319,600	Research on production development	5,297,211	22,389	...	5,700,668
700,000	27,966,700	...	...	175,000	(4,558,475)	24,282,525	Market development and economic analysis	23,464,398	118,127	700,000	26,134,731
...	19,214,000	4,997,000	...	(5,820,900)	...	18,390,100	Farm and regional policy development and economic analysis	18,360,016	30,084	...	28,958,971
...	885,000	...	...	(175,000)	...	710,000	International development assistance	709,134	866	...	744,704
...	553,337,000	16,905,000	...	2,221,000	(28,452,889)	544,010,111	Income stabilization, loans and advisory services	543,986,532	23,579	...	650,719,332
...	8,395,000	113,220,700	...	44,117,445	...	165,733,145	Prairie farm rehabilitation	153,500,862	12,232,283	...	67,357,029
20,893,095	1,065,451	...	...	1,538,855	...	23,497,401	Management and administration	2,603,950	356	20,893,095	1,449,865
21,593,095	**614,934,151**	**135,122,700**	**...**	**43,307,300**	**(33,011,364)**	**781,945,882**	**Total Program**	**747,922,103**	**12,430,684**	**21,593,095**	**781,008,366**
							Agri-Food Regulation and Inspection Program				
							Contributions				
							Inspection and protection of crops, livestock and farm input supplies				
...	525,000	...	...	(3,950)	...	521,050	Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	459,828	61,222	...	484,329

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Tansfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions to the provinces in accordance with the regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies				
...	140,000	...	...	...	...	140,000		129,700	10,300	...	74,317
							Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax				
...	10,000	...	...	...	...	10,000		3,883	6,117	...	...
							Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act				
...	10,000	...	...	(10,000)	...	...		...	...	...	...
...	685,000	...	...	(13,950)	...	671,050		593,411	77,639	...	558,646
							Management and administration				
							Canada's fee for membership in the Office				
...	42,000	...	...	14,970	...	56,970	international des épizooties	56,966	4	...	38,116
...	5,000	...	...	(1,020)	...	3,980	Canadian Veterinary Medical Association	3,870	110	...	3,590
							In accordance with an agreement entered into with the provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, payments to the Province of Prince Edward Island toward the cost of design and construction of a veterinary science teaching facility at Charlottetown, Prince Edward Island				
...	7,430,000	6,310,000	...	...	...	13,740,000		13,714,218	25,782	...	4,341,343
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,595,629
...	7,477,000	6,310,000	...	13,950	...	13,800,950		13,775,054	25,896	...	5,978,678
							Program Summary by Activity				
...	685,000	...	...	(13,950)	...	671,050	Inspection and protection of crops, livestock and farm input supplies	593,411	77,639	...	558,646
...	7,477,000	6,310,000	...	13,950	...	13,800,950	Management and administration	13,775,054	25,896	...	5,978,678
...	8,162,000	6,310,000	...	...	...	14,472,000	**Total Program**	14,368,465	103,535	...	6,537,324
							Canadian Forestry Service Program				
							Grants				
							Forestry development				
...	...	95,701	...	...	...	95,701	Grant to the Richard St. Barbe Baker Foundation	95,700	1	...	...

...	...	...	...	20,000	...	20,000
...	...	95,701	...	20,000	...	115,701
...	50,000	...	...	...	...	50,000
...	10,500	...	...	...	...	10,500
...	5,000	...	...	...	...	5,000
...	2,289,000	...	...	...	...	2,289,000
...	580,000	...	...	...	...	580,000
...	2,934,500	...	...	...	...	2,934,500
...	**2,934,500**	**95,701**	**...**	**20,000**	**...**	**3,050,201**
...	46,234,000	43,898,000	...	(3,620,000)	...	86,512,000
...	6,675,000	...	...	(430,000)	...	6,245,000
...	1,435,000	...	...	(155,000)	...	1,280,000
...	...	4,683,000	...	...	...	4,683,000
...	...	...	...	180,000	...	180,000
...	...	...	...	...	...	...
...	54,344,000	48,581,000	...	(4,025,000)	...	98,900,000
...	1,400,000	...	...	200,000	...	1,600,000
...	7,000	...	...	...	...	7,000
...	172,000	...	...	...	...	172,000
...	4,400,000	...	...	...	...	4,400,000
...	...	...	...	...	...	...
...	5,979,000	...	...	200,000	...	6,179,000
...	500,000	...	...	250,000	...	750,000
...	100,000	...	...	(45,000)	...	55,000
...	600,000	...	...	205,000	...	805,000
...	**60,923,000**	**48,581,000**	**...**	**(3,620,000)**	**...**	**105,884,000**

Grant to Le Mouvement Aménagement-Jeunesse/Association des industries forestières du Québec	20,000	...	...	...
	115,700	1	...	...
Forest research and technical services				
Canadian Forestry Association	50,000	...	...	50,000
Commonwealth Forestry Institute	10,500	...	...	10,500
Festival of Forestry	5,000	...	...	5,000
Grants to universities for specific forestry research projects	2,289,000	...	...	1,978,414
Canadian Scholarship Program	580,000	...	...	194,985
	2,934,500	...	...	2,238,899
Total—Grants	**3,050,200**	**1**	**...**	**2,238,899**
Contributions				
Forestry development				
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	85,078,691	1,433,309	...	58,749,700
Contribution to the Maritime Forest Ranger School	3,700,223	2,544,777	...	735,998
Contribution to the Université de Moncton (NB)	1,150,000	130,000	...	...
Contribution to the Maritime Forest Research Complex	4,241,902	441,098	...	173,000
Contribution to the Council of Forest Industries of British Columbia	180,000	...	...	...
Items not required for the current year	...	...	...	22,253,336
	94,350,816	4,549,184	...	81,912,034
Forest research and technical services				
Forest Engineering Research Institute of Canada	1,600,000	...	...	1,399,999
Contribution to the Poplar Council of Canada	7,000	...	...	...
Contribution to the International Energy Agency/Forest Energy Agreement	171,821	179	...	170,630
Contribution to FORINTEK Canada Corporation	4,400,000	...	...	4,200,000
Items not required for the current year	...	...	...	50,000
	6,178,821	179	...	5,820,629
Management and administration				
Contribution to the University of British Columbia	743,659	6,341	...	723,262
Contribution to the Canadian Inter-Agency Forest Fire Centre	46,304	8,696	...	44,655
	789,963	15,037	...	767,917
Total—Contributions	**101,319,600**	**4,564,400**	**...**	**88,500,580**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Tansfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	54,344,000	48,676,701	...	(4,005,000)	...	99,015,701	**Program Summary by Activity**				
...	8,913,500	...	...	200,000	...	9,113,500	Forestry development	94,466,516	4,549,185	...	81,912,034
...	600,000	...	...	205,000	...	805,000	Forest research and technical services	9,113,321	179	...	8,039,528
							Management and administration	789,963	15,037	...	767,917
...	63,857,500	48,676,701	...	(3,600,000)	...	108,934,201	**Total Program**	104,369,800	4,564,401	...	90,739,479
							Canadian Grain Commission Program				
							Contributions				
...	...	...	...	...	...	...	Grain weighing Items not required for the current year	...	...	...	104,530
...	4,000	...	...	...	...	4,000	Grain testing and research Membership fee in the International Association for Cereal Chemistry	3,399	601	...	3,587
...	...	...	...	...	...	...	**Program Summary by Activity**				
...	4,000	...	...	...	...	4,000	Grain weighing	...	...	...	104,530
							Grain testing and research	3,399	601	...	3,587
...	4,000	...	...	...	...	4,000	**Total Program**	3,399	601	...	108,117
21,593,095	686,957,651	190,109,401	...	39,707,300	(33,011,364)	905,356,083	**Total Department**	866,663,767	17,099,221	21,593,095	878,453,220
							Canadian Livestock Feed Board				
							Contributions				
...	18,100,000	...	...	...	...	18,100,000	Feed freight equalization Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	15,455,083	2,644,917	...	17,004,605
...	...	...	...	...	...	...	Supply and price stability Items not required for the current year	...	...	...	297,401
...	18,100,000	...	...	...	...	18,100,000	**Program Summary by Activity**				
...	...	...	...	...	...	...	Feed freight equalization	15,455,083	2,644,917	...	17,004,605
							Supply and price stability	...	...	...	297,401
...	18,100,000	...	...	...	...	18,100,000	**Total Program**	15,455,083	2,644,917	...	17,302,006
21,593,095	705,057,651	190,109,401	...	39,707,300	(33,011,364)	923,456,083	**Total Ministry**	882,118,850	19,744,138	21,593,095	895,755,226

(1) The payments in connection with the Prairie Grain Advance Payments Act and the Western Grain Stabilization Act were formerly under the Grains and Oilseeds Program of the Department of External Affairs.
(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Agri-Food Regulation and Inspection Program			
Budgetary (respendable revenues)			
Race track supervision			
Pari-mutuel levies	13,206,000	12,860,895	12,980,786
Drug atlas sales	...	1,202	6,276
Total Program—Budgetary	**13,206,000**	**12,862,097**	**12,987,062**
Canadian Forestry Service Program			
Budgetary (respendable revenues)			
Forest research and technical services			
Miscellaneous recoveries for research and technical services	505,000	465,029	458,968
Total Program—Budgetary	**505,000**	**465,029**	**458,968**
Total Department—Budgetary	**13,711,000**	**13,327,126**	**13,446,030**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Administration and operations			
Repayment of loans. (Net)	...	50,794,800	...
Total Program—Non-budgetary	**...**	**50,794,800**	**...**
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Refinancing and repayments			
Loan refinancing. (Net)	7,500,000	12,821,000	12,605,000
Net loans from capital markets. (Net)	40,000,000	273,460,000	167,543,000
Repayments of principal by farmers and syndicates. (Net)	120,000,000	163,355,000	262,075,000
Total Program—Non-budgetary	**167,500,000**	**449,636,000**	**442,223,000**
Total Ministry—Budgetary	**13,711,000**	**13,327,126**	**13,446,030**
Non-budgetary	**167,500,000**	**500,430,800**	**442,223,000**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Farm Credit Corporation	402,725,837	451,944,113
Canadian Dairy Commission	14,439,905	18,113,722
	417,165,742	470,057,835
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	68,532	110,169
Other	1,705,815	25,476
	1,774,347	135,645
Services and service fees—		
Miscellaneous	636	...
Other non-tax revenue—		
Miscellaneous	92,607	...
Total Program	**419,033,332**	**470,193,480**
Agri-Food Development Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Agricultural service centres	2,054,004	705,275
South Saskatchewan River project—		
Treasury bills	258,700	361,600
Construction of multi-purpose exhibition buildings	1,975,305	1,993,053
Other accounts—		
Interest on sale of irrigated land—Other	25,195	24,578
	4,313,204	3,084,506
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	964,019	2,928,314
Other	10,814,412	1,561,009
	11,778,431	4,489,323
Privileges, licences and permits—		
Rentals	1,174,083	1,040,267
Miscellaneous	236,185	106,480
	1,410,268	1,146,747

Revenue—*Continued*

	Current year	Previous year
	$	$
Services and service fees—		
Prairie Farm Rehabilitation Administration	8,933,245	9,005,991
Record of performance	1,678,654	2,145,700
Miscellaneous	15,410	30,900
	10,627,309	11,182,591
Proceeds from sales—		
Animals and animal products	4,620,823	4,512,312
Plants and plant products	199,477	195,666
Prairie Farm Rehabilitation Administration	600,319	516,833
Agricultural Products Board	7,134,910	9,025,923
Miscellaneous	1,422	749
	12,556,951	14,251,483
Other non-tax revenue—		
Agricultural Products Board	2,002,006	3,562,386
Recoveries of transfer payments	31,863,406	26,156,507
Other	334,726	133,075
	34,200,138	29,851,968
Total Program	**74,886,301**	**64,006,618**
Agri-Food Regulation and Inspection Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	228,092	153,061
Other	53,242	40,940
	281,334	194,001
Privileges, licences and permits—		
Rentals	25,563	19,001
Miscellaneous	209,688	46,391
	235,251	65,392
Services and service fees—		
Recovery of overtime costs from packers	2,757,154	3,122,358
Meat inspection—Charges to provinces	783,626	759,962
Recovery of overtime—Inspection	321,608	413,007
Fruit and vegetable inspection	313,635	304,340
Seed inspection	101,456	88,008
Field crop inspection	103,583	128,679
Record of performance	175,266	175,932
Seed testing	226,869	201,168
Registration	110,505	47,932
Quarantine fees	689,578	21,309
Carcass grading	793,729	...
Blood typing	594,784	586,260
Ship inspection	161,482	221,351
Miscellaneous	101,173	16,553
	7,234,448	6,086,859
Proceeds from sales—		
Animals and animal products	286,600	335,836
Plants and plant products	392,815	265,717
Miscellaneous	41,838	47,287
	721,253	648,840
Other non-tax revenue—		
Miscellaneous	6,756	14,951
Total Program	**8,479,042**	**7,010,043**
Canadian Forestry Service Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	145,684	410,471
Other	229,456	179,124
	375,140	589,595
Privileges, licences and permits—		
Rentals and timber permits	126,013	2,500
Proceeds from sales—		
Timber, fuel and meals	116,148	29,743
Other non-tax revenue—		
Miscellaneous	46	176,788
Total Program	**617,347**	**798,626**
Canadian Grain Commission Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	13,610	42,643
Other	23,400	71,917
	37,010	114,560
Privileges, licences and permits—		
Licences	120,358	83,504

Revenue—*Concluded*

	Current year	Previous year
	$	$
Services and service fees—		
Inspection	18,749,261	19,786,885
Inspection overtime	505,554	640,009
Registration	1,314,251	1,516,833
Cancellation of warehouse receipts	1,325,063	1,505,477
Weighing	10,179,909	10,889,281
Weighing overtime	247,162	445,296
Travel costs	132,606	...
Miscellaneous	33,885	17,881
	32,487,691	34,801,662
Proceeds from sales—		
Grain samples and government publications	64,159	45,154
Other non-tax revenue—		
Miscellaneous	3,762	9,367
Total Program	**32,712,980**	**35,054,247**
Total Department	**535,729,002**	**577,063,014**
Canadian Livestock Feed Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure	213,213	51,779
Proceeds from sales	245	...
Total Program	**213,458**	**51,779**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	421,478,946	473,142,341
Refunds of previous years' expenditure	14,459,475	5,574,903
Privileges, licences and permits	1,891,890	1,298,143
Services and service fees	50,350,084	52,071,112
Proceeds from sales	13,458,756	14,975,220
Other non-tax revenue	34,303,309	30,053,074
Total Ministry	**535,942,460**	**577,114,793**

(1) Interest unless otherwise indicated.

SECTION 3

1985-86
PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Radio-television and Telecommunications Commission
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives

CONTENTS

	Page
Program objectives and activity descriptions	3.2
Ministry summary	3.7
Programs by activity	3.11
Transfer payments	3.19
Details of amounts credited to the vote	3.25
Revenue	3.26

Department

Communications and Culture Program

Objective

To improve and extend communications services available to Canadians and to increase the availability of and access to Canadian cultural products and activities.

Activity Description

Telecommunications and Informatics
Planning and conducting of exploratory and applied research and development; formulating policies for regulation of telecommunications services and facilities; promoting the development and exploitation of advanced technologies in the fields of telecommunications and informatics by Canadian industry, for both the domestic and world markets.

Government Telecommunications Agency
Planning, coordinating and providing telecommunications services and facilities to federal departments and agencies.

Spectrum Management and Regional Operations
Development and implementation of radio frequency plans and frequency assignment; administration and enforcement of the provisions of the Radio Act and Regulations and the Telegraph Act, including the development and application of licensing and certification procedures and regulations; technical certification of broadcasting license applicants as defined in the Broadcasting Act; protection of Canadian rights and interests regarding use of the spectrum through international agreements and regulation; regional representation of the Department, including regional delivery of programs; development and maintenance of emergency telecommunications programs; certification and standards-creation for terminal attachment to federally-regulated telecommunications networks.

Cultural Affairs and Broadcasting
Formulation of policies and design of programs in the fields of broadcasting and cable, film, video, sound recording, publishing, copyright, cultural heritage, performing, literary and visual arts; advising the Minister on policies and programs across the federal cultural portfolio; administering programs and regulations assigned to the Department, and providing support to cultural industries and organizations.

Corporate Policy and Management
Providing strategic focus and direction for activities and programs; coordinating all departmental policy endeavours and reviewing the effectiveness of existing policies and programs; managing the Departmental relationship with other governments, both national and international; ensuring public awareness of DOC policies and programs; ensuring that appropriate management practices are followed in the Department; providing a range of centralized services to the Department such as general administration, informatics, finance, personnel, official languages and security services.

Canada Museums Construction Corporation Inc.
The provision for the construction in the National Capital Region of the buildings for the National Gallery of Canada, the National Museum of Man or any other national museum which the Governor in Council may direct.

Canada Council

Objective

To support the creation and production of all forms of art and to facilitate public access to the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Activity Description

Arts
Assistance to individual artists by means of senior arts grants, arts grants and short-term grants given by competition; assistance by annual subsidy to arts organizations which provide means of communication to the interested public; assistance with special projects designed to reach a new public; and assistance to national bodies or projects which provide special services to the arts as may be required from time to time.

Canadian Commission for UNESCO
Co-ordination of the development of UNESCO activities in Canada and Canadian participation in UNESCO activities abroad; assistance to the Department of External Affairs for the future development of UNESCO programs.

Administration
Regular and special activities and ancillary support requirements including the management of the Council's portfolio and accounts.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Activity Description

The main activities of the Corporation in the attainment of its objectives are set out below under the main captions of National Broadcasting Service and Capital Activities.

National Broadcasting Service
Programs: This activity includes all broadcasting services, whether radio or television, French or English national, regional, or local. It embraces:

- the planning of individual broadcasts and the broadcast schedules to meet the objectives outlined,
- the procurement of programs from other production agencies which assist in meeting the objectives, and
- production of programs live, on film, or on magnetic tape, or other such broadcast recording techniques as may be appropriate.

Distribution: The distribution of the national broadcasting service to all possible parts of Canada through corporations or privately-owned outlets. The methods of delivery include satellite, microwave, landlines, and the shipping of film and tapes. Included in this activity is the provision of the signal that delivers the service to the individual radio and television receiver through Corporation-owned transmitters, payments to privately-owned affiliates carrying Corporation programs, low power transmitters to serve sparsely populated areas, and facilities to delay of pre-release broadcasts as required in the time zones throughout the nation.

Operational Management and Services: This activity embraces those support services located at the various production/transmission centres, such as local management, program supervision, engineering services and the necessary personnel, financial and administration services.

Selling Expenses (including commissions to agencies and networks): The sales and marketing effort necessary to program and time sales to advertisers. It also includes commissions paid to other broadcasting networks for programs or to advertising agencies for sales of network air time or programs.

Radio Canada International: This activity embraces English, French and foreign language program production for, and the transmission to, foreign countries as a direct means of projecting abroad a Canadian image, the development of interest in Canada in potential immigrants and tourists, and the maintenance of a personal link between Canadians and their relatives and countrymen abroad, as an indirect promotion aid for foreign policy, trade, etc.

Corporate Engineering Services: This activity includes applied research, development, and training in the fields of broadcast production and distribution technology; the provision of architectural and design services; establishment of technical standards; and supervision over and/or installation of major capital projects.

Corporate Management Services: Those functions which must be discharged on a corporate basis are included in this activity. These comprise executive direction; policy and standards formulation; corporate planning co-ordination and external relations. Also included are some support services which remain centralized for economic reasons, such as payroll, legal services, program research, statistics, etc.

Capital Activities
Represents capital expenditures for construction to extend the national service to those parts of Canada not yet served in the appropriate language; to improve coverage of existing stations through relocation and/or increase in power; to make essential improvements to existing plant and equipment to maintain efficient operation and to replace obsolete and worn-out equipment; and for consolidating present scattered and inadequate facilities at Canadian Broadcasting Corporation main locations across Canada, thereby improving efficiency of operations.

Canadian Film Development Corporation

Objective

To foster and promote the development of a feature film industry in Canada.

Activity Description

Administration
Expenses and remuneration of members, executive, staff, technical and professional advisers and the cost of support services required to assess, select and administer projects to be assisted.

Investments, Loans, Promotion and Distribution
Financial outlays of the Corporation, including assistance to Canadian distributors for the promotion of Canadian feature films, on which tangible financial returns are expected.

Canadian Broadcast Program Development Fund
Financial assistance for the production of television programs, under the national broadcasting policy.

Canadian Radio-television and Telecommunications Commission

Objective

To encourage the implementation of the national broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Activity Description

Broadcasting
Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and to ensure compliance to conditions of licence and regulations.

Telecommunications
Advise the Commission on all matters related to telecommunications carrier regulation under the Railway Act, and in so doing, to analyse and evaluate related data and take into account changes of sociological, political and scientific significance in the telecommunications environment.

Administration
Executive management, departmental administration and the provision of legal advice to the Commission.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

Activity Description

Programming
Arranging performing arts activities by resident companies, including the National Arts Centre Orchestra and the National Arts Centre Theatre Company (which produces plays both in French and English) in the Centre and elsewhere in Canada; presenting performing arts companies at the Centre; arranging for or sponsoring radio and television broadcasts from the Centre; showing films in the Centre; and at the request of the Government of Canada or the Canada Council arranging for performances elsewhere in Canada by performing arts companies, whether Canadian or foreign, and for performances outside Canada by Canadian performing arts companies.

Maintenance
The management, maintenance and repair functions associated with the building.

Administration
The management, public relations, operations and financial services associated with the operation of the National Arts Centre.

National Film Board

Objective

Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the Government, through the medium of film.

Activity Description

Executive and Administrative Services
Central management, personnel, administrative, financial and operational support services.

Production of Films and Other Visual Materials
Production of motion pictures and other visual materials for mass and specialized audiences, particularly youth; and servicing the needs of departments and agencies of Government, supporting Government programs of high national priority.

Distribution of Films and Other Visual Materials
Distribution through a network of offices and outlets throughout Canada and abroad by the direct sale, rental and loan of prints, contract bookings to cinemas, television and commercial distributors.

Research and Development
Initiation and development of projects to advance the art and technology of audio-visual communication.

National Library

Objective

To facilitate the use of the library resources of the country by the people and the Government of Canada.

Activity Description

National Library
The Library is divided into three basic areas to achieve its objective:

- Collections management includes all functions related to the development of the Library's collections, to the cataloguing of those collections and the standardization and distribution of bibliographic data. These functions are the responsibility of the Collections Development and Cataloguing Branches.
- Library services includes those functions related to the direct provision of information, reference, referral, advisory and document delivery services to the Library's clientele. These services are provided by the Public Services Branch and the Library Systems Centre.
- Policy Planning and Liaison includes functions related to the overall management of the Library and is the responsibility of the staff of the Offices of the National Librarian and the Associate National Librarian.

National Museums of Canada

Objective

To demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

Activity Description

Corporate Management
The Board of Trustees, the Secretary-General and those advisory, audit and evaluation operations that provide support to them.

National Gallery of Canada
The National Museum of international stature that records, preserves, seeks to understand and communicates collections of objects and related knowledge in the fields of the fine and decorative arts.

National Museum of Man
The National Museum of international stature, including the Canadian War Museum, that records, preserves, seeks to understand and communicates collections of objects and related knowledge in the fields of history (including military history), ethnology, archaeology, physical anthropology and folk culture.

National Museum of Natural Sciences
The National Museum of international stature that records, preserves, seeks to understand and communicates collections of objects and related knowledge in the natural and physical sciences (including botany, zoology, paleontology, earth sciences and astronomy).

National Museum of Science and Technology
The National Museum of international stature with a branch gallery and a curatorially autonomous National Aviation Museum that records, preserves, seeks to understand and communicates collections of objects and related knowledge in the fields of technology and the related sciences.

National Programmes
A set of National Programmes that delivers financial assistance and/or museological services and advice to the National Museums, to other similar Canadian and international institutions and to Canadian communities.

Corporate Services
A set of activities that provides managerial, technical and administrative services, systems, controls and advice to all components of the National Museums of Canada and to other Canadian and international agencies and institutions.

Public Archives

Objective

The systematic preservation of Government and private records of Canadian national significance in order to facilitate not only the effective and efficient operation of the Government of Canada and historical research in all aspects of the Canadian experience, but also the protection of rights and the enhancement of a sense of national identity based on archives as the collective memory of the nation.

Activity Description

Archival Operations
Acquisition, control, and conservation of federal Government records considered to be of long-term historical value and of a variety of other records from the private sector which document the development of Canada and are of enduring national value. Service to the public, to Government, and to other institutions provided through research facilities and reference endeavours, through the dissemination of information about the records, and through advice and assistance on archival matters.

Government Records Management
Assistance to Government institutions in achieving optimum management of their records; the provision of micrographic operations and services; and the effective and efficient management of records transferred to federal records centres.

Departmental Services
Administrative and technical support to the operational programs of the Public Archives of Canada and the National Library of Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Communications and Culture Program				
...	130,890,000	...	...	130,890,000	1	Operating expenditures				
...	...	...	17,952	17,952		Transfer from TB Vote 10[1]				
...	...	...	(933,000)	(933,000)		Transfer to Vote 5				
...	130,890,000	...	(915,048)	129,974,952		Total—Vote 1	121,513,437	8,461,515	...	115,548,747
...	13,879,000	...	...	13,879,000	5	Capital expenditures				
...	...	5,067,000	...	5,067,000	5b	Transfer of $933,000 from Communications Vote 1				
...	...	1	...	1	5c	Transfer of $3,649,999 from Communications Vote 10				
...	...	...	933,000	933,000		Transfer from: Vote 1				
...	...	...	3,649,999	3,649,999		Vote 10				
...	13,879,000	5,067,001	4,582,999	23,529,000		Total—Vote 5	21,876,348	1,652,652	...	24,903,848
...	58,509,000	...	...	58,509,000	10	Grants and contributions				
...	...	9,450,000	...	9,450,000	10b	Grants and contributions				
...	...	1	...	1	10c	Grants and contributions				
...	...	...	(3,649,999)	(3,649,999)		Transfer to Vote 5				
...	58,509,000	9,450,001	(3,649,999)	64,309,002		Total—Vote 10	51,822,614	12,486,388	...	45,455,255
...	55,093,000	...	...	55,093,000	15	Payments to the Canada Post Corporation	55,093,000	...	...	55,650,000
...	81,787,000	...	...	81,787,000	20	Payments to Canada Museums Construction Corporation Inc.	46,500,000	35,287,000	...	31,495,000
...	42,000	...	(9,493)	32,507	(S)	Minister of Communications—Salary and motor car allowance	32,507	...	...	32,732
...	11,673,000	...	1,197,128	12,870,128	(S)	Contributions to employee benefit plans	12,870,128	...	...	11,340,000
16,435,326	1,511,000	...	(1,511,000)	16,435,326	(S)	Government Telecommunications Agency Revolving Fund	(228,409)	...	16,663,735	(989,636)
...	...	...	43,031	43,031	(S)	Refunds of amounts credited to revenue in previous years	43,031	...	...	22,369
16,435,326	353,384,000	14,517,002	(262,382)	384,073,946		Total budgetary	309,522,656	57,887,555	16,663,735	283,458,315
					(S)	(L) Telesat Canada—Loans pursuant to the Telesat Canada Act, Section 41. Limit $40,000,000. (Net)	...	...	40,000,000	...
40,000,000	...	...	...	40,000,000						
...	10,000	...	...	10,000	L25	Loans to institutions and public authorities under the Cultural Property Export and Import Act. (Gross)	...	10,000	...	...
40,000,000	10,000	...	...	40,010,000		Total non-budgetary	...	10,000	40,000,000	...
16,435,326	**353,384,000**	**14,517,002**	**(262,382)**	**384,073,946**		**Total Department— Budgetary**	**309,522,656**	**57,887,555**	**16,663,735**	**283,458,315**
40,000,000	**10,000**	**...**	**...**	**40,010,000**		**Non-budgetary**	**...**	**10,000**	**40,000,000**	**...**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canada Council				
...	72,044,000	...	...	72,044,000	30	Payments to the Canada Council				
...	...	2,200,000	...	2,200,000	30c	Payments to the Canada Council				
...	72,044,000	2,200,000	...	74,244,000		Total—Vote 30	74,244,000	...	...	72,614,000
...	**72,044,000**	**2,200,000**	**...**	**74,244,000**		**Total Program—Budgetary**	**74,244,000**	**...**	**...**	**72,614,000**
						Canadian Broadcasting Corporation				
					35	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	785,138,000	...	...	785,138,000						
...	...	1	...	1	35c	Transfer of $4,499,999 from Communications Vote 45				
...	...	...	4,499,999	4,499,999		Transfer from Vote 45				
...	785,138,000	1	4,499,999	789,638,000		Total—Vote 35	789,638,000	...	...	808,450,000
					40	Payments to the Canadian Broadcasting Corporation for working capital				
...	2,500,000	...	...	2,500,000			2,500,000	...	...	4,700,000
					45	Payments to the Canadian Broadcasting Corporation for capital expenditures				
...	59,209,000	...	...	59,209,000						
					45b	Payments to the Canadian Broadcasting Corporation for capital expenditures				
...	...	10,500,000	...	10,500,000						
...	...	...	(4,499,999)	(4,499,999)		Transfer to Vote 35				
...	59,209,000	10,500,000	(4,499,999)	65,209,001		Total—Vote 45	65,209,000	1	...	91,777,000
...	**846,847,000**	**10,500,001**	**...**	**857,347,001**		**Total Program—Budgetary**	**857,347,000**	**1**	**...**	**904,927,000**
						Canadian Film Development Corporation				
					50	Payments to the Canadian Film Development Corporation				
...	65,290,000	...	(9,286,425)[2]	56,003,575						
					50b	Payments to the Canadian Film Development Corporation				
...	...	20,050,000	...	20,050,000						
...	65,290,000	20,050,000	(9,286,425)[2]	76,053,575		Total—Vote 50	75,928,575	125,000	...	45,571,494
...	65,290,000	20,050,000	(9,286,425)[2]	76,053,575		Total budgetary	75,928,575	125,000	...	45,571,494

43,791,217	...	...	9,286,425[2]	53,077,642		(S) (L) Payments to the Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	...	...	53,077,642	(2,739,340)
...	**65,290,000**	**20,050,000**	**(9,286,425)[2]**	**76,053,575**		**Total Program—Budgetary**	**75,928,575**	**125,000**	**...**	**45,571,494**
43,791,217	**...**	**...**	**9,286,425[2]**	**53,077,642**		**Non-budgetary**	**...**	**...**	**53,077,642**	**(2,739,340)**
						Canadian Radio-television and Telecommunications Commission				
...	22,961,000	...	...	22,961,000	55	Program expenditures				
...	...	...	7,667	7,667		Transfer from TB Vote 10[1]				
...	22,961,000	...	7,667	22,968,667		Total—Vote 55	22,230,589	738,078	...	22,689,335
...	2,435,000	...	250,000	2,685,000	(S)	Contributions to employee benefit plans	2,685,000	...	...	2,535,000
...	...	...	114,002	114,002	(S)	Refunds of amounts credited to revenue in previous years	114,002	...	...	26,747
...	**25,396,000**	...	**371,669**	**25,767,669**		**Total Program—Budgetary**	**25,029,591**	**738,078**	...	**25,251,082**
						National Arts Centre Corporation				
...	14,574,000	...	...	14,574,000	60	Payments to the National Arts Centre Corporation				
...	...	2,000,000	...	2,000,000	60b	Payments to the National Arts Centre Corporation				
...	14,574,000	2,000,000	...	16,574,000		Total—Vote 60	16,574,000	...	...	14,932,000
...	**14,574,000**	**2,000,000**	...	**16,574,000**		**Total Program—Budgetary**	**16,574,000**	...	...	**14,932,000**
						National Film Board				
...	61,680,000	...	...	61,680,000	65	National Film Board Revolving Fund—Operating loss				
...	...	...	14,960	14,960		Transfer from TB Vote 10[1]				
...	61,680,000	...	14,960	61,694,960		Total—Vote 65	60,825,349	869,611	...	61,584,975
6,644,225	1,248,000	...	(1,248,000)	6,644,225	(S)	National Film Board Revolving Fund				
...	...	...	(1,406,446)	(1,406,446)		Contributed assets				
6,644,225	1,248,000	...	(2,654,446)	5,237,779		Total—National Film Board Revolving Fund	4,249,974	...	987,805	(98,375)
6,644,225	**62,928,000**	...	**(2,639,486)**	**66,932,739**		**Total Program—Budgetary**	**65,075,323**	**869,611**	**987,805**	**61,486,600**
						National Library				
...	30,526,220	...	...	30,526,220	70	Program expenditures				
...	...	...	13,464	13,464		Transfer from TB Vote 10[1]				
...	30,526,220	...	13,464	30,539,684		Total—Vote 70	29,289,142	1,250,542	...	27,956,301
...	2,330,780	...	239,000	2,569,780	(S)	Contributions to employee benefit plans	2,569,780	...	...	2,207,193
...	**32,857,000**	...	**252,464**	**33,109,464**		**Total Program—Budgetary**	**31,858,922**	**1,250,542**	...	**30,163,494**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Museums of Canada				
545,277	60,807,300	...	...	61,352,577	75	Operating expenditures				
...	...	2,069,600	...	2,069,600	75c	Operating expenditures				
...	...	...	181,951	181,951		Transfer from TB Vote 10[1]				
545,277	60,807,300	2,069,600	181,951	63,604,128		Total—Vote 75	59,839,608	2,722,291	1,042,229	59,887,224
...	8,852,700	...	...	8,852,700	80	Grants and contributions	8,334,578	518,122	...	8,567,700
...	5,204,000	...	534,004	5,738,004	(S)	Contributions to employee benefit plans	5,738,004	...	...	5,127,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	141,186
545,277	**74,864,000**	**2,069,600**	**715,955**	**78,194,832**		**Total Program—Budgetary**	**73,912,190**	**3,240,413**	**1,042,229**	**73,723,110**
						Public Archives				
...	38,418,044	...	...	38,418,044	85	Program expenditures				
...	...	...	107,712	107,712		Transfer from TB Vote 10[1]				
...	38,418,044	...	107,712	38,525,756		Total—Vote 85	36,281,080	2,244,676	...	35,731,045
...	3,458,956	...	355,000	3,813,956	(S)	Contributions to employee benefit plans	3,813,956	...	...	3,521,000
...	**41,877,000**	**...**	**462,712**	**42,339,712**		**Total Program—Budgetary**	**40,095,036**	**2,244,676**	**...**	**39,252,045**
23,624,828	**1,590,061,000**	**51,336,603**	**(10,385,493)**	**1,654,636,938**		**Total Ministry—Budgetary**	**1,569,587,293**	**66,355,876**	**18,693,769**	**1,551,379,140**
83,791,217	**10,000**	**...**	**9,286,425**	**93,087,642**		**Non-budgetary**	**...**	**10,000**	**93,077,642**	**(2,739,340)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

(2) The voted budgetary authority, to meet the requirements of the Canadian Film Development Corporation Act, C-10, includes the non-budgetary authority for loans. The non-budgetary authority is determined by substracting the budgetary expenditures from the total voted amount.

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Communications and Culture Program				
								Operating				
...	41,356,000	...	...	(41,356,000)	...	...	...	Research	...	...	...	...
...	20,363,000	...	...	(20,363,000)	...	...	...	Technology applications and industry support	...	...	...	...
...	...	...	2,244	54,076,779	359,100	(5,283,000)	49,155,123	Telecommunications and informatics	47,638,825	1,516,298	...	48,003,745
16,435,326	170,735,000	...	...	...	(2,213,934)	(169,398,000)	15,558,392	Government Telecommunications Agency	(1,105,343)	...	16,663,735	(1,387,068)
...	47,533,000	...	...	(47,533,000)	...	...	...	Management of the radio frequency spectrum	...	...	...	...
...	...	...	8,976	47,470,943	521,932	(630,000)	47,371,851	Spectrum management and regional operations	46,847,419	524,432	...	45,239,952
...	12,095,000	...	...	(12,095,000)	...	...	...	Policy development and co-ordination	...	...	...	...
...	...	...	4,488	37,500,522	277,807	(361,000)	37,421,817	Corporate policy and management	35,470,017	1,951,800	...	33,784,303
...	62,322,000	...	...	(62,322,000)	...	...	...	Cultural affairs	...	...	...	...
...	...	...	2,244	63,990,756	71,827	...	64,064,827	Cultural affairs and broadcasting	65,905,775	(1,840,948)	...	61,617,696
...	81,787,000	...	...	...	...	...	81,787,000	Canada Museums Construction Corporation Inc.	46,500,000	35,287,000	...	31,495,000
...	20,303,000	...	...	(20,303,000)	...	...	...	Departmental administration	...	...	...	...
...	(5,283,000)	...	...	5,283,000	...	...	...	Revenue credited to the vote:				
								Research	...	...	...	...
...	...	...	...	(5,283,000)	...	5,283,000	...	Telecommunications and informatics	(5,713,777)	5,713,777	...	(3,925,000)
...	(169,398,000)	...	...	...	...	169,398,000	...	Government Telecommunications Agency	...	...	...	...
								Management of the radio frequency spectrum	...	...	...	...
...	(630,000)	...	...	630,000	...	...	...	Spectrum management and regional operations	(565,099)	565,099	...	(612,000)
...	...	...	...	(630,000)	...	630,000	...	Policy development and co-ordination	...	...	...	...
...	(361,000)	...	...	361,000	...	...	...	Corporate policy and management	(31,057)	31,057	...	(1,516,000)
...	...	...	...	(361,000)	...	361,000	...					
16,435,326	280,822,000	...	17,952	(933,000)	(983,268)	...	295,359,010	Total—Operating	234,946,760	43,748,515	16,663,735	212,700,628

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	4,773,000	...	...	(4,773,000)	...	...	...	Research	...	...	...	...
...	7,210,000	5,067,001	...	(12,277,001)	...	...	...	Technology applications and industry support	...	...	...	...
...	...	...	...	20,202,000	...	...	20,202,000	Telecommunications and informatics	18,786,195	1,415,805	...	21,186,000
...	174,000	...	...	...	702,934	...	876,934	Government Telecommunications Agency	876,934	...	...	397,432
...	1,790,000	...	...	(1,790,000)	...	...	...	Management of the radio frequency spectrum	...	...	...	...
...	...	...	...	1,790,000	...	...	1,790,000	Spectrum management and regional operations	1,894,238	(104,238)	...	1,724,000
...	8,000	...	...	(8,000)	...	...	...	Policy development and co-ordination	...	...	...	...
...	...	...	...	1,527,000	...	...	1,527,000	Corporate policy and management	1,185,760	341,240	...	1,990,000
...	10,000	...	...	(10,000)	...	...	...	Cultural affairs	...	...	...	...
...	...	...	...	10,000	...	...	10,000	Cultural affairs and broadcasting	10,155	(155)	...	5,000
...	88,000	...	...	(88,000)	...	...	...	Departmental administration	...	...	...	...
...	14,053,000	5,067,001	...	4,582,999	702,934	...	24,405,934	Total—Capital	22,753,282	1,652,652	...	25,302,432
								Transfer payments				
...	1,181,000	...	...	(1,181,000)	...	...	...	Research	...	...	...	...
...	22,094,000	...	...	(22,094,000)	...	...	...	Technology applications and industry support	...	...	...	...
...	...	...	...	20,764,275	...	...	20,764,275	Telecommunications and informatics	15,470,594	5,293,681	...	17,017,254
...	45,000	...	...	(45,000)	...	...	...	Management of the radio frequency spectrum	...	...	...	...
...	...	...	...	45,000	...	...	45,000	Spectrum management and regional operations	25,000	20,000	...	40,000
...	2,929,000	...	...	(2,929,000)	...	...	...	Policy development and co-ordination	...	...	...	...
...	...	...	...	3,389,000	...	...	3,389,000	Corporate policy and management	2,839,817	549,183	...	3,026,697
...	32,260,000	9,450,001	...	(41,710,001)	...	...	...	Cultural affairs	...	...	...	...
...	...	...	...	40,110,727	...	...	40,110,727	Cultural affairs and broadcasting	33,487,203	6,623,524	...	25,371,304
...	58,509,000	9,450,001	...	(3,649,999)	...	...	64,309,002	Total—Transfer payments	51,822,614	12,486,388	...	45,455,255

								Non-budgetary				
...	10,000	...	...	(10,000)	...	...	...	Cultural affairs	...	...	...	...
								Cultural affairs and				
...	...	...	...	10,000	...	...	10,000	broadcasting	...	10,000	...	...
40,000,000	...	...	...	...	...	...	40,000,000	Telesat Canada	...	...	40,000,000	...
40,000,000	10,000	...	...	...	...	...	40,010,000	Total—Non-budgetary	...	10,000	40,000,000	...
								Program Summary				
...	42,027,000	...	...	(42,027,000)	...	...	...	Research	...	...	...	...
								Technology applications				
...	49,667,000	5,067,001	...	(54,734,001)	...	...	...	and industry support	...	...	...	...
								Telecommunications and				
...	...	...	2,244	89,760,054	359,100	...	90,121,398	informatics	76,181,837	13,939,561	...	82,281,999
								Government Telecom-				
16,435,326	1,511,000	...	...	...	(1,511,000)	...	16,435,326	munications Agency	(228,409)	...	16,663,735	(989,636)
								Management of the radio				
...	48,738,000	...	...	(48,738,000)	...	...	...	frequency spectrum	...	...	...	...
								Spectrum management				
...	...	...	8,976	48,675,943	521,932	...	49,206,851	and regional operations	48,201,558	1,005,293	...	46,391,952
								Policy development and				
...	14,671,000	...	...	(14,671,000)	...	...	...	co-ordination	...	...	...	...
								Corporate policy and man-				
...	...	...	4,488	42,055,522	277,807	...	42,337,817	agement	39,464,537	2,873,280	...	37,285,000
								Cultural affairs—				
...	94,592,000	9,450,001	...	(104,042,001)	...	...	...	Budgetary	...	...	...	...
...	10,000	...	...	(10,000)	...	...	...	Non-budgetary	...	...	...	...
								Cultural affairs and				
								broadcasting—				
...	...	...	2,244	104,111,483	71,827	...	104,185,554	Budgetary	99,403,133	4,782,421	...	86,994,000
...	...	...	...	10,000	...	...	10,000	Non-budgetary	...	10,000	...	...
								Canada Museums Con-				
								struction Corporation				
...	81,787,000	...	...	...	...	...	81,787,000	Inc.	46,500,000	35,287,000	...	31,495,000
								Departmental administra-				
...	20,391,000	...	...	(20,391,000)	...	...	...	tion	...	...	...	...
								Telesat Canada—				
40,000,000	...	...	...	...	...	...	40,000,000	Non-budgetary	...	...	40,000,000	...
								Total Department—				
56,435,326	353,396,000	14,517,002	17,953	...	(280,334)	...	384,073,946	**Budgetary**	309,522,656	57,887,595	16,663,735	283,458,315
40,000,000	10,000	...	...	...	...	...	40,010,000	**Non-budgetary**	...	10,000	40,000,000	...
								Canada Council				
								Operating				
...	74,844,000	2,200,000	...	...	...	...	77,044,000	Arts	77,044,000	...	...	76,092,000
								Canadian Commission for				
...	933,000	...	...	...	...	...	933,000	UNESCO	933,000	...	...	1,021,000
...	5,917,000	...	...	...	...	...	5,917,000	Administration	5,917,000	...	...	6,281,000
								Interest and dividends				
...	(9,400,000)	...	...	...	...	...	(9,400,000)	from investments	(9,400,000)	...	...	(10,500,000)
								Cancelled grants author-				
								ized in previous years				
...	(250,000)	...	...	...	...	...	(250,000)	and refunds	(250,000)	...	...	(280,000)
...	72,844,000	2,200,000	...	...	...	...	74,244,000	**Total Program—Budgetary**	74,244,000	...	...	72,614,000

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Canadian Broadcasting Corporation				
								Operating				
								National Broadcasting Service:				
...	663,639,000	...	...	...	...	...	663,639,000	Programs	663,639,000	...	...	669,108,000
...	134,791,000	...	...	...	...	...	134,791,000	Distribution	134,791,000	...	...	136,903,000
...	79,852,000	...	...	...	...	...	79,852,000	Operational management and services	79,852,000	...	...	82,746,000
...	42,969,000	...	...	...	...	...	42,969,000	Selling expenses	42,969,000	...	...	41,365,000
...	13,005,000	...	...	...	...	...	13,005,000	Radio Canada International	13,005,000	...	...	16,310,000
...	5,769,000	...	...	...	...	...	5,769,000	Corporate engineering services	5,769,000	...	...	7,964,000
...	37,113,000	...	...	...	...	...	37,113,000	Corporate management services	37,113,000	...	...	41,353,000
...	(177,873,000)	1	...	4,499,999	...	...	(173,373,000)	Revenues from advertising	(173,373,000)	...	...	(173,715,000)
...	(14,127,000)	...	...	...	...	...	(14,127,000)	Miscellaneous revenues	(14,127,000)	...	...	(13,584,000)
...	2,500,000	...	...	...	...	...	2,500,000	Working capital	2,500,000	...	...	4,700,000
...	59,209,000	10,500,000	...	(4,499,999)	...	...	65,209,001	Capital expenses	65,209,000	1	...	91,777,000
...	**846,847,000**	**10,500,001**	**...**	**...**	**...**	**...**	**857,347,001**	**Total Program—Budgetary**	**857,347,000**	**1**	**...**	**904,927,000**
								Canadian Film Development Corporation				
								Operating				
...	6,764,000	...	...	...	...	...	...	Administration	...	...	...	...
...	7,163,000	...	...	...	...	...	...	Investments, loans, promotion and distribution	...	...	...	...
...	56,263,000	...	...	...	...	...	...	Canadian Broadcast Program Development Fund	...	...	...	...
...	(4,900,000)	...	...	...	...	...	...	Expected return on investments	...	...	...	...
...	65,290,000	20,050,000[1]	...	(9,286,425)[1][2]	...	...	76,053,575[1]	Total—Operating	75,928,575[1]	125,000[1]	...	45,571,494[1]
								Non-budgetary				
43,791,217	...	...	...	9,286,425[2]	...	...	53,077,642	Investments, loans, promotion and distribution	...	...	53,077,642	(2,739,340)
								Total Program—				
...	**65,290,000**	**20,050,000[1]**	**...**	**(9,286,425)[1][2]**	**...**	**...**	**76,053,575[1]**	**Budgetary**	**75,928,575[1]**	**125,000[1]**	**...**	**45,571,494[1]**
43,791,217	**...**	**...**	**...**	**9,286,425[2]**	**...**	**...**	**53,077,642**	**Non-budgetary**	**...**	**...**	**53,077,642**	**(2,739,340)**

								Canadian Radio-television and Telecommunications Commission				
								Operating				
...	11,762,000	...	7,667	...	131,113	...	11,900,780	Broadcasting	11,694,302	206,478	...	10,515,107
...	3,451,000	...	...	...	38,725	...	3,489,725	Telecommunications	3,179,091	310,634	...	3,224,198
...	10,009,000	...	...	...	194,164	...	10,203,164	Administration	9,829,772	373,392	...	11,286,723
...	25,222,000	...	7,667	...	364,002	...	25,593,669	Total—Operating	24,703,165	890,504	...	25,026,028
								Capital				
...	99,000	...	...	...	...	...	99,000	Administration	326,426	(227,426)	...	225,054
								Transfer payments				
...	75,000	...	...	...	...	...	75,000	Broadcasting	...	75,000	...	...
								Program Summary				
...	11,837,000	...	7,667	...	131,113	...	11,975,780	Broadcasting	11,694,302	281,478	...	10,515,107
...	3,451,000	...	...	...	38,725	...	3,489,725	Telecommunications	3,179,091	310,634	...	3,224,198
...	10,108,000	...	...	...	194,164	...	10,302,164	Administration	10,156,198	145,966	...	11,511,777
...	25,396,000	...	7,667	...	364,002	...	25,767,669	**Total Program—Budgetary**	25,029,591	738,078	...	25,251,082
								National Arts Centre Corporation				
								Operating				
...	15,016,000	...	...	...	...	...	15,016,000	Programming	15,016,000	...	...	14,488,000
...	4,007,000	2,000,000	...	...	...	...	6,007,000	Maintenance	6,007,000	...	...	3,786,000
...	8,525,000	...	...	...	...	...	8,525,000	Administration	8,525,000	...	...	9,096,000
...	(12,974,000)	...	...	...	...	...	(12,974,000)	Revenues of the Corporation	(12,974,000)	...	...	(12,438,000)
...	14,574,000	2,000,000	...	...	...	...	16,574,000	**Total Program—Budgetary**	16,574,000	...	...	14,932,000
								National Film Board				
								Operating				
...	67,306,000	...	14,960	...	...	(8,050,000)	59,270,960	National Film Board operations	57,364,596	1,906,364	...	58,140,904
6,644,225	1,248,000	...	...	...	(1,248,000)	...	6,644,225	Additional net charge against the Revolving Fund Authority				
...	...	...	...	...	(1,406,446)	...	(1,406,446)	Contributed assets				
6,644,225	1,248,000	...	..	...	(2,654,446)	...	5,237,779	Total—National Film Board Revolving Fund	4,249,974	...	987,805	(98,375)
...	(8,050,000)	...	...	...	...	8,050,000	...	Revenue credited to the vote	...	...	...	...
6,644,225	60,504,000	...	14,960	...	(2,654,446)	...	64,508,739	Total—Operating	61,614,570	1,906,364	987,805	58,042,529
								Capital				
...	2,130,000	...	...	...	...	...	2,130,000	National Film Board operations	3,201,819	(1,071,819)	...	3,167,550

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	294,000	...	...	...	...	...	294,000	Transfer payments National Film Board operations	258,934	35,066	...	276,521
								Program Summary				
...	61,680,000	...	14,960	...	...	...	61,694,960	National Film Board operations	60,825,349	869,611	...	61,584,975
6,644,225	1,248,000	...	...	...	(1,248,000)	...	6,644,225	Additional net charge against the Revolving Fund Authority	4,249,974	...	987,805	(98,373)
...	...	...	...	...	(1,406,446)	...	(1,406,446)	Contributed assets	...	...	...	...
6,644,225	62,928,000	...	14,960	...	(2,654,446)	...	66,932,739	**Total Program—Budgetary**	65,075,323	869,611	987,805	61,486,602
								National Library				
...	32,586,000	...	13,464	...	239,000	...	32,838,464	Operating National Library	31,271,219	1,567,245	...	29,655,631
...	229,000	...	...	...	...	...	229,000	Capital National Library	549,787	(320,787)	...	470,560
...	42,000	...	...	...	...	...	42,000	Transfer payments National Library	37,916	4,084	...	37,303
...	32,857,000	...	13,464	...	239,000	...	33,109,464	**Total Program—Budgetary**	31,858,922	1,250,542	...	30,163,494
								National Museums of Canada				
...	1,583,000	...	...	(7,063)	...	...	1,575,937	Operating Corporate management	1,254,362	321,575	...	1,331,000
392,678	9,488,200	22,600	12,716	618,230	106,000	(520,000)	10,120,424	National Gallery of Canada	9,079,372	323,706	717,346	9,424,319
112,370	11,803,000	473,000	118,558	(136,053)	149,000	(200,000)	12,319,875	National Museum of Man	11,571,924	553,795	194,156	11,240,960
35	8,329,000	132,000	13,464	19,155	98,000	(275,000)	8,316,654	National Museum of Natural Sciences	8,223,388	93,524	(258)	7,886,270
11,974	5,325,000	354,000	15,895	(84,470)	52,000	(105,000)	5,569,399	National Museum of Science and Technology	5,259,566	257,068	52,765	5,170,576
...	12,561,100	120,000	8,789	(350,071)	76,000	...	12,415,818	National programmes	12,003,554	412,264	...	11,904,662
28,220	16,102,000	300,000	12,529	(59,728)	53,004	...	16,436,025	Corporate services	16,010,094	347,711	78,220	15,534,793
...	(1,100,000)	...	...	...	...	1,100,000	...	Revenue credited to the vote	...	...	...	...
545,277	64,091,300	1,401,600	181,951	...	534,004	...	66,754,132	Total—Operating	63,402,260	2,309,643	1,042,229	62,492,580

...	30,000	31,000	...	...	...	..	61,000	Capital Corporate management	28,331	32,669	...	...
...	156,000	84,000	...	...	...	...	240,000	National Gallery of Canada	168,569	71,431	...	347,084
...	117,000	90,000	...	...	...	...	207,000	National Museum of Man	123,896	83,104	...	490,126
...	816,000	66,000	...	...	...	...	882,000	National Museum of Natural Sciences	837,081	44,919	...	335,085
...	95,000	44,000	...	...	...	...	139,000	National Museum of Science and Technology	309,510	(170,510)	...	186,692
...	364,000	180,000	...	...	...	...	544,000	National programmes	348,050	195,950	...	464,197
...	342,000	173,000	...	...	...	...	515,000	Corporate services	359,915	155,085	...	839,646
...	1,920,000	668,000	...	...	...	...	2,588,000	Total—Capital	2,175,352	412,648	...	2,662,830
								Transfer payments				
...	800	...	...	...	...	...	800	National Gallery of Canada	...	800	...	800
...	8,851,900	...	...	...	...	...	8,851,900	National programmes	8,334,578	517,322	...	8,566,900
...	8,852,700	...	...	...	...	...	8,852,700	Total—Transfer payments	8,334,578	518,122	...	8,567,700
								Program Summary				
...	1,613,000	31,000	...	(7,063)	...	...	1,636,937	Corporate management	1,282,693	354,244	...	1,331,000
392,678	9,125,000	106,600	12,716	618,230	106,000	...	10,361,224	National Gallery of Canada	9,247,941	395,937	717,346	9,772,203
112,370	11,720,000	563,000	118,558	(136,053)	149,000	...	12,526,875	National Museum of Man	11,695,820	636,899	194,156	11,731,086
35	8,870,000	198,000	13,464	19,155	98,000	...	9,198,654	National Museum of Natural Sciences	9,060,469	138,443	(258)	8,221,355
11,974	5,315,000	398,000	15,895	(84,470)	52,000	...	5,708,399	National Museum of Science and Technology	5,569,076	86,558	52,765	5,357,268
...	21,777,000	300,000	8,789	(350,071)	76,000	...	21,811,718	National programmes	20,686,182	1,125,536	...	20,935,759
28,220	16,444,000	473,000	12,529	(59,728)	53,004	...	16,951,025	Corporate services	16,370,009	502,796	78,220	16,374,439
545,277	74,864,800	2,069,600	181,951	...	534,004	...	78,194,832	**Total Program—Budgetary**	73,912,190	3,240,413	1,042,229	73,723,110
								Public Archives				
								Operating				
...	16,613,000	...	77,418	...	150,000	...	16,840,418	Archival operations	16,028,059	812,359	...	16,062,045
...	10,974,000	...	...	...	88,000	(1,900,000)	9,162,000	Government records management	7,985,244	1,176,756	...	7,639,000
...	14,239,000	...	30,294	...	117,000	...	14,386,294	Departmental services	13,877,406	508,888	...	12,882,000
...	(1,900,000)	...	...	...	...	1,900,000	...	Revenue credited to the vote	...	...	...	...
...	39,926,000	...	107,712	...	355,000	...	40,388,712	Total—Operating	37,890,709	2,498,003	...	36,583,045
								Capital				
...	175,000	...	...	...	...	...	175,000	Archival operations	690,031	(515,031)	...	1,041,000
...	1,241,000	...	...	...	...	...	1,241,000	Government records management	905,612	335,388	...	1,091,000
...	535,000	...	...	...	...	...	535,000	Departmental services	608,684	(73,684)	...	537,000
...	1,951,000	...	...	...	...	...	1,951,000	Total—Capital	2,204,327	(253,327)	...	2,669,000

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	16,788,000	...	77,418	...	150,000	...	17,015,418	Archival operations	16,718,090	297,328	...	17,103,045
...	10,315,000	...	...	...	88,000	...	10,403,000	Government records management	8,890,836	1,512,144	...	8,730,000
...	14,774,000	...	30,294	...	117,000	...	14,921,294	Departmental services	14,486,090	435,204	...	13,419,000
...	41,877,000	...	107,712	...	355,000	...	42,339,712	**Total Program—Budgetary**	40,095,036	2,244,676	...	39,252,045
								Total Ministry—				
23,624,828	1,590,061,000	51,336,683	343,706	(9,286,425)	(1,442,774)	...	1,654,636,938	**Budgetary**	1,569,587,293	66,355,876	18,693,769	1,551,379,140
83,791,217	10,000	...	...	9,286,425	...	...	93,087,642	Non-budgetary	...	10,000	93,077,642	(2,739,340)

(1) The detail by activity is not available.
(2) The voted budgetary authority, to meet the requirements of the Canadian Film Development Corporation Act, C-10, includes the non-budgetary authority for loans. The non-budgetary authority is determined by substracting the budgetary expenditures from the total voted amount.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Communications and Culture Program				
							Grants				
							Management of the radio frequency spectrum				
...	25,000	...	...	(25,000)	...	...	Canadian Radio Technical Planning Board	...	...	...	...
							Spectrum management and regional operations				
...	...	...	...	25,000	...	25,000	Canadian Radio Technical Planning Board	25,000	...	...	25,000
							Corporate policy and management				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	500,000
							Cultural affairs				
							Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	...	...	...	...
...	2,190,000	...	...	(2,190,000)	...	...	Fathers of Confederation Buildings Trust, Charlottetown, PEI	...	...	...	...
...	1,140,000	...	...	(1,140,000)	...	...	Grants to Canadian non-profit cultural organizations and institutions for special cultural activities of national significance	...	...	...	...
...	4,000,000	1	...	(4,000,001)	...	...	Grants to Canadian non-profit cultural organizations to promote the development of projects in honour of the International Youth Year	...	...	...	...
...	...	750,000	...	(750,000)	...	...		...	...	...	...
...	7,330,000	750,001	...	(8,080,001)	...	...		...	...	...	...
							Cultural affairs and broadcasting				
							Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	451,516	588,484	...	411,598
...	...	...	...	1,040,000	...	1,040,000	Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,140,000	...	...	1,085,965
...	...	...	...	1,140,000	...	1,140,000	Grants to Canadian non-profit cultural organizations and institutions for special cultural activities of national significance	4,350,113	4,887	...	3,500,000
...	...	...	...	4,355,000	...	4,355,000	Grants to Canadian non-profit cultural organizations to promote the development of projects in honour of the International Youth Year	598,138	151,862	...	...
...	...	...	...	750,000	...	750,000		6,539,767	745,233	...	4,997,563
...	...	...	...	7,285,000	...	7,285,000					
...	7,355,000	750,001	...	(795,001)	...	7,310,000	Total—Grants	6,564,767	745,233	...	5,522,563

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Research				
...	25,000	...	...	(25,000)	...	...	Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	...	...	...	...
...	806,000	...	...	(806,000)	...	...	Contributions to Canadian organizations to advance their research activities in the area of work place automation	...	...	...	...
...	350,000	...	...	(350,000)	...	...	Contributions to Canadian organizations working in the new information technologies field for international collaboration activities	...	...	...	...
...	1,181,000	...	...	(1,181,000)	...	...		...	...	...	...
							Technology applications and industry support				
...	124,000	...	...	(124,000)	...	...	Contributions to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	...	...	...	...
...	19,000,000	...	...	(19,000,000)	...	...	Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program	...	...	...	...
...	1,250,000	...	...	(1,250,000)	...	...	Contributions to Canadian organizations for the installation of a fibre optics and broadband switching network in Louiseville, Quebec	...	...	...	...
...	1,720,000	...	...	(1,720,000)	...	...	Contributions to Canadian organizations, associations and institutions to support the development of communications and information technologies	...	...	...	...
...	22,094,000	...	...	(22,094,000)	...	...		...	...	...	...
							Telecommunications and informatics				
...	...	...	...	25,000	...	25,000	Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	11,000	14,000	...	25,000
...	...	...	...	806,000	...	806,000	Contributions to Canadian organizations to advance their research activities in the area of work place automation	217,675	588,325	...	...
...	...	...	...	350,000	...	350,000	Contributions to Canadian organizations working in the new information technologies field for international collaboration activities	240,000	110,000	...	...

...	...	...	...	441,000	...	441,000
...	...	...	...	16,562,000	...	16,562,000
...	...	...	...	1,668,275	...	1,668,275
...	...	...	...	378,000	...	378,000
...	...	...	...	18,000	...	18,000
...	...	...	...	516,000	...	516,000
...	...	...	...	...	...	...
...	...	...	...	20,764,275	...	20,764,275
...	20,000	...	...	(20,000)	...	...
...	...	...	...	20,000	...	20,000
...	16,000	...	...	(16,000)	...	...
...	2,295,000	...	...	(2,295,000)	...	...
...	18,000	...	...	(18,000)	...	...
...	600,000	...	...	(600,000)	...	...
...	2,929,000	...	...	(2,929,000)	...	...

Contributions to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	440,108	892	...	330,249
Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program	12,352,996	4,209,004	...	12,244,953
Contributions to Canadian organizations for the installation of a fibre optics and broadband switching network in Louiseville, Quebec	1,680,775	(12,500)	...	...
Contributions to Canadian organizations, associations and institutions to support the development of communications and information technologies	...	378,000	...	...
Contributions to the Canadian Standards Association (Steering Committee on Telecommunications)	18,000	...	...	18,000
Contributions under the international bid support program	510,040	5,960	...	...
Items not required for the current year	...	...	...	4,399,052
	15,470,594	5,293,681	...	17,017,254
Management of the radio frequency spectrum				
Contribution to the Canadian Standards Association (Steering Committee on Electromagnetic Interference and Compatibility)	...	...	...	...
Spectrum management and regional operations				
Contribution to the Canadian Standards Association (Steering Committee on Electromagnetic Interference and Compatibility)	...	20,000	...	15,000
Policy development and co-ordination				
Contribution to the Inter-American Telecommunication Conference	...	...	...	...
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	...	...	...	...
Contributions to the Canadian Standards Association (Steering Committee on Telecommunications)	...	...	...	...
Contributions to Expo's World Festival of the Performing Arts	...	...	...	...
	...	...	...	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Corporate policy and management				
...	...	...	...	16,000	...	16,000	Contribution to the Inter-American Telecommunication Conference	13,770	2,230	...	13,481
...	...	...	...	2,773,000	...	2,773,000	Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	2,772,047	953	...	2,113,216
...	...	...	...	600,000	...	600,000	Contributions to Expo's World Festival of the Performing Arts	54,000	546,000	...	300,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	100,000
...	...	...	...	3,389,000	...	3,389,000		2,839,817	549,183	...	2,526,697
							Cultural affairs				
...	695,000	...	...	(695,000)	...	...	Contributions to national arts and culture service organizations	...	...	...	...
...	23,650,000	...	...	(23,650,000)	...	...	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	...	...	...	...
...	300,000	...	...	(300,000)	...	...	Contributions to support the film and video national service organizations	...	...	...	...
...	285,000	...	...	(285,000)	...	...	Contributions to support cultural enterprises infrastructure development	...	...	...	...
...	...	8,700,000	...	(8,700,000)	...	...	Contributions for the development of the Canadian book publishing industry	...	...	...	...
...	24,930,000	8,700,000	...	(33,630,000)	...	...		...	...	...	...
							Cultural affairs and broadcasting				
...	...	...	...	695,000	...	695,000	Contributions to national arts and culture service organizations	695,000	...	...	695,000
...	...	...	...	21,922,002	...	21,922,002	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	16,399,916	5,522,086	...	9,359,536
...	...	...	...	300,000	...	300,000	Contributions to support the film and video national service organizations	227,254	72,746	...	279,600
...	...	...	...	808,725	...	808,725	Contributions to support cultural enterprises infrastructure development	519,792	288,933	...	18,912
...	...	...	...	400,000	...	400,000	Contributions under the Canada-Quebec subsidiary agreement on cultural infrastructure	400,000	...	...	...

...	...	...	...	8,700,000	...	8,700,000	Contributions for the development of the Canadian book publishing industry	8,705,474	(5,474)	...	9,670,693
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	350,000
...	...	...	...	32,825,727	...	32,825,727		26,947,436	5,878,291	...	20,373,741
...	51,154,000	8,700,000	...	(2,854,998)	...	56,999,002	Total—Contributions	45,257,847	11,741,155	...	39,932,692
							Program Summary by Activity				
...	1,181,000	...	...	(1,181,000)	...	...	Research	...	...	...	...
...	22,094,000	...	...	(22,094,000)	...	...	Technology applications and industry support	...	...	...	...
...	...	...	...	20,764,275	...	20,764,275	Telecommunications and informatics	15,470,594	5,293,681	...	17,017,254
...	45,000	...	...	(45,000)	...	...	Management of the radio frequency spectrum	...	...	...	...
...	...	...	...	45,000	...	45,000	Spectrum management and regional operations	25,000	20,000	...	70,000
...	2,929,000	...	...	(2,929,000)	...	...	Policy development and co-ordination	...	...	...	...
...	...	...	...	3,389,000	...	3,389,000	Corporate policy and management	2,839,817	549,183	...	3,026,697
...	32,260,000	9,450,801	...	(41,710,001)	...	...	Cultural affairs	...	...	...	...
...	...	...	...	40,110,727	...	40,110,727	Cultural affairs and broadcasting	33,487,203	6,623,524	...	25,371,304
...	58,509,000	9,450,801	...	(3,648,999)	...	64,309,002	**Total Department**	51,822,614	12,486,388	...	45,485,255
							Canadian Radio-television and Telecommunications Commission				
							Grants				
							Broadcasting				
...	75,000	...	...	...	...	75,000	Grant towards research under Section 18 of the Broadcasting Act	...	75,000	...	...
...	75,000	...	...	...	...	75,000	**Total Program**	...	75,000	...	...
							National Film Board				
							Grants				
							Executive and administrative services				
...	10,000	...	...	...	...	10,000	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	8,500	1,500	...	10,000
							Contributions				
							Production of films and other visual materials				
...	284,000	...	...	...	...	284,000	Payments to the province of Quebec in respect of reciprocal taxation agreements	250,434	33,566	...	250,626
							Distribution of films and other visual materials				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	15,895
...	284,000	...	...	...	...	284,000	Total—Contributions	250,434	33,566	...	266,521

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	10,000	...	...	...	...	10,000	Executive and administrative services	8,500	1,500	...	10,000
...	284,000	...	...	...	...	284,000	Production of films and other visual materials	250,434	33,566	...	250,626
...	...	...	...	...	...	...	Distribution of films and other visual materials	...	...	...	15,895
...	**294,000**	...	...	...	...	294,000	**Total Program**	**258,934**	**35,066**	...	**276,521**
							National Library				
							Grants				
							National Library				
...	11,000	...	...	...	...	11,000	International Federation of Library Associations	11,000	...	...	10,000
...	31,000	...	...	...	...	31,000	International Serials Data System	26,916	4,084	...	27,303
...	**42,000**	...	...	...	...	42,000	**Total Program**	**37,916**	**4,084**	...	**37,303**
							National Museums of Canada				
							Grants				
							National Gallery of Canada				
...	800	...	...	...	...	800	College Art Association of America	...	800	...	800
							National programmes				
...	8,851,900	...	...	...	...	8,851,900	Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,334,578	517,322	...	8,566,900
							Program Summary by Activity				
...	800	...	...	...	...	800	National Gallery of Canada	...	800	...	800
...	8,851,900	...	...	...	...	8,851,900	National programmes	8,334,578	517,322	...	8,566,900
...	**8,852,700**	...	...	...	...	8,852,700	**Total Program**	**8,334,578**	**518,122**	...	**8,567,700**
...	**67,772,700**	**9,450,001**	...	**(3,649,999)**	...	73,572,702	**Total Ministry**	**60,454,042**	**13,118,660**	...	**54,336,779**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Communications and Culture Program			
Budgetary (respendable revenues)			
Telecommunications and informatics Revenue from research and development services	5,283,000	5,713,777	5,420,465
Government Telecommunications Agency Receipts credited to the Government Telecommunications Agency Revolving Fund	169,398,000	140,520,501	135,219,083
Spectrum management and regional operations Ship radio inspection fees	630,000	565,099	612,063
Corporate policy and management Revenue from the Canada Harbour Place Corporation (CHPC) for Expo' 86	361,000	31,057	20,000
Total Program—Budgetary	**175,672,000**	**146,830,434**	**141,271,611**
Total Department—Budgetary	**175,672,000**	**146,830,434**	**141,271,611**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations Production and distribution of films and other visual materials	8,050,000	11,618,336	15,522,708
Total Program—Budgetary	**8,050,000**	**11,618,336**	**15,522,708**

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
National Museums of Canada			
Budgetary (respendable revenues)			
National Gallery of Canada Operating	520,000	462,211	397,496
National Museum of Man Operating	200,000	223,758	206,560
National Museum of Natural Sciences Operating	275,000	...	13,280
National Museum of Science and Technology Operating	105,000	125,392	172,364
Corporate services Operating	...	146,944	152,253
Total Program—Budgetary	**1,100,000**	**958,305**	**941,953**
Public Archives			
Budgetary (respendable revenues)			
Government records management Central microfilm services	1,900,000	1,720,639	1,970,425
Total Program—Budgetary	**1,900,000**	**1,720,639**	**1,970,425**
Total Ministry—Budgetary	**186,722,000**	**161,127,714**	**159,706,697**

Revenue

	Current year	Previous year
	$	$
Department		
Communications and Culture Program		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Telesat Canada—Dividends	1,050,000	1,500,000
Refunds of previous years' expenditure—		
Refund to Consolidated Revenue Fund from Canadian Broadcasting Corporation—Insurance payment for cancellation of the Pope's visit to Fort Simpson	340,000	...
Adjustment to prior year's Payables at Year End (PAYE)	1,437,848	794,276
Sundries	130,301	201,440
	1,908,149	995,716
Privileges, licences and permits—		
General radio service	2,084,662	1,838,789
Amateur radio service	530,912	399,854
Microwave, land fixed and land mobile	38,888,395	18,383,112
Ships	1,321,873	1,081,587
Aircraft	623,226	718,885
Earth and space	749,251	304,012
Sundries	90,747	76,519
	44,289,066	22,802,758
Services and service fees—		
Type approval and testing fees	203,038	124,644
Certification, testing and labelling	1,117,144	1,211,204
Optional services—Use of facilities	418,385	705,391
Sundries	69,591	106,320
	1,808,158	2,147,559
Proceeds from sales—		
Sundries	25,875	29,050
Other non-tax revenue—		
Refund to the Consolidated Revenue Fund from the Canadian Broadcasting Corporation for unused capital funds	254,696	...
Refund to the Consolidated Revenue Fund for a sale of Canadian Broadcasting Corporation property	...	6,541,698
Sundries	35,040	86,180
	289,736	6,627,878
Total Department	**49,370,984**	**34,102,961**

	Current year	Previous year
	$	$
Canadian Radio-television and Telecommunications Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditures—		
Adjustment to prior year's Payables at Year End (PAYE)	...	2,627
Sundries	40,306	5,556
	40,306	8,183
Privileges, licences and permits—		
Broadcasting licence fees	33,620,787	26,587,781
Other non-tax revenue—		
Sundries	110	9,377
Total Program	**33,661,203**	**26,605,341**
National Library		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	17,628	8,757
Adjustment to prior year's Payables at Year End (PAYE)	17,298	29,105
	34,926	37,862
Services and service fees—		
Receipts from duplication services	1,430,138	1,162,607
Other non-tax revenue—		
Sundries	6,240	4,198
Total Program	**1,471,304**	**1,204,667**
National Museums of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	39,149	200,304
Miscellaneous	62,793	66,094
	101,942	266,398
Services and service fees	80,124	49
Proceeds from sales	5,165	97
Other non-tax revenue	25,874	1,314
Total Program	**213,105**	**267,858**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Public Archives		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	7,049	11,496
Adjustment to prior year's Payables at Year End (PAYE)	70,035	46,951
	77,084	58,447
Services and service fees—		
Receipts from photoduplication services	180,189	154,449
Other non-tax revenue—		
Sundries	14,428	12,391
Total Program	**271,701**	**225,287**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	1,050,000	1,500,000
Refunds of previous years' expenditure	2,162,407	1,366,606
Privileges, licences and permits	77,909,853	49,390,539
Services and service fees	3,498,609	3,464,664
Proceeds from sales	31,040	29,147
Other non-tax revenue	336,388	6,655,158
Total Ministry	**84,988,297**	**62,406,114**

SECTION 4

1985-86
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Canada Post Corporation
Restrictive Trade Practices Commission
Standards Council of Canada

CONTENTS

	Page
Program objectives and activity descriptions	4.2
Ministry summary	4.4
Programs by activity	4.5
Transfer payments	4.8
Revenue	4.9

Department

Objective

To promote equity, efficiency, openness and competition in Canada's market system, to promote and protect the interests of consumers, and to fulfill the functions of Registrar General of Canada.

Activity Description

Consumer Affairs
Administering laws, regulations and policies designed to ensure accuracy of measurement and equity in marketplace transactions based on measure; to ensure quality and compositional standards for a wide range of consumer products; to ensure the appropriate advertising, labelling and packaging of products; to protect the consumer from hazardous products; to provide information to traders about Acts, regulations, and policies administered by the department; and to promote the effectiveness and protection of the consumer in the marketplace.

Corporate Affairs
Administering laws, regulations and policies in the fields of corporations, bankruptcy and insolvency, and intellectual and industrial property. Providing access to bankruptcy procedures to insolvent individuals and corporations, monitoring private bankruptcy trustee operations, detecting offenses and abuses in bankruptcy cases, and registering and publishing information on bankruptcies. Regulating the incorporation, continuance, amalgamation and dissolution of companies, registering and regulating the use of corporate names, assessing corporate information reported by statutory requirement and disseminating it to the public, investigating alleged corporate offences, conducting enquiries into unusual stock market transactions and initiating legal procedures where appropriate. Examining, granting or rejecting applications for patents, compulsory licences and compensation for Government use of inventions, registering or rejecting trade marks, copyrights and industrial design; classifying, maintaining and disseminating intellectual property information to the public.

Combines Investigation and Competition Policy
Administering the Combines Investigation Act, advocating competition policy considerations in the development and implementation of economic policy, promoting public understanding of the Act and of the economic and social significance of an effective competition policy, and representing Canada's interest in international competition policy issues.

Assistance Program for Urea Formaldehyde Foam Insulation Homeowners
Co-ordinating all federal Government activities related to problems arising from UFFI; administering a program of financial and technical assistance.

Administration
Providing overall management direction, policy and planning co-ordination, and central support services to other departmental activities by conducting research, analyses, evaluations and audits, developing legislative and policy proposals, and liaising with other governmental and private sector organizations; by supplying such services as finance, administration, personnel, communications, departmental secretariat and planning co-ordination and control; by providing information and guidance on metric conversion activities in the private and public sectors; and by administering the Government's conflict of interest policy and registering formal and official documents on behalf of the Government of Canada.

Canada Post Corporation

Objective

The objectives of the Corporation are:
(a) to establish and operate a postal service for the collection, transmission and delivery of messages, information, funds and goods both within Canada and between Canada and places outside Canada;
(b) to manufacture and provide such products and to provide such services as are, in the opinion of the Corporation, necessary or incidental to the postal service provided by the Corporation; and
(c) to provide to or on behalf of departments and agencies of, and corporations owned, controlled or operated by, the Government of Canada or any provincial, regional or municipal government in Canada or to any person services that, in the opinion of the Corporation, are capable of being conveniently provided in the course of carrying out the other objectives of the Corporation.

Activity Description

Estimated Operating and Income Charges of the Corporation in Excess of Annual Revenues
When the revenues of the Corporation are not sufficient to pay all the operating and income charges of the Corporation, the Minister of Finance may place at the disposal of the Corporation the amounts needed to meet any such charges. Such amounts placed at the disposal of the Corporation shall be reimbursed from annual revenues insofar as such revenues are sufficient. Where the annual revenues are insufficient, such insufficiency is laid before Parliament as a deficit appropriation item in the following fiscal year.

Special Purposes
These are Government sponsored infrastructure payments associated with mailings of certain categories of mail in accordance with Government cultural policies.

Restrictive Trade Practices Commission

Objective

To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

Activity Description

Restrictive Trade Practices Commission
As a quasi-judicial body, to deal with certain offences on a civil basis as empowered under Part IV.1 of the Combines Investigation Act as amended effective January 1st, 1976 in respect of particular practices reviewable by the Commission on application by the Director of Investigation and Research, and to act as a Court of Record. To authorize searches and seizures, order written returns of information, summon witnesses for examination and preside at hearings for the taking of evidence in inquiries conducted by the Director of Investigation and Research. To act as an impartial tribunal in respect of allegations by the Director of Investigation and Research in a Statement of Evidence in an inquiry. To appraise and report upon statements of evidence, relating to inquiries pursuant to Section 47 of the Combines Investigation Act, transmitted to the Commission by the Director of Investigation and Research or the Minister.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Activity Description

National Standardization
Accreditation of organizations in Canada engaged in standards formulation, testing and certification; promotion of co-operation among such organizations to co-ordinate standardization activities and develop common standards and codes; identification of the need for new standards and additional testing and certification services and arrangement for such need to be satisfied.

International Standardization
Participation as the member for Canada in the activities of the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC) and similar international organizations engaged in the formulation of voluntary standards; assurance of effective Canadian participation in the activities of such organizations; and exchange of information and co-operation in standards formulation, testing and certification.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	111,642,000	...	...	111,642,000	1	Operating expenditures				
...	...	135,900	...	135,900	1c	Operating expenditures				
...	...	...	53,014	53,014		Transfer from TB Vote 10[11]				
...	111,642,000	135,900	53,014	111,830,914		Total—Vote 1	107,272,527	4,558,387	...	117,324,294
...	5,683,000	...	...	5,683,000	5	Capital expenditures	5,104,774	578,226	...	5,767,401
...	64,316,000	...	...	64,316,000	10	Grants and contributions	29,594,534	34,721,466	...	58,204,524
...	42,400	...	(2,870)	39,530	(S)	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	39,530	...	...	41,683
...	11,678,600	...	1,197,400	12,876,000	(S)	Contributions to employee benefit plans	12,876,000	...	...	12,341,000
...	...	...	50,849	50,849	(S)	Refunds of amounts credited to revenue in previous years	50,849	...	...	72,253
...	**193,362,000**	**135,900**	**1,298,393**	**194,796,293**		**Total Department—Budgetary**	**154,938,214**	**39,858,079**	...	**193,751,155**
						Canada Post Corporation[2]				
...	...	...	170,000,000	170,000,000	20	Payments to the Canada Post Corporation for special purposes				
...	...	730,000	...	730,000	11b	Payments to Canada Post Corporation for special purposes				
...	...	730,000	170,000,000	170,730,000		Total—Votes 20 and 11b	170,730,000	...	...	176,962,000
...	...	1	...	1	12c	To report the actual excess of operating and income charges over revenues for the Canada Post Corporation in the amount of $347,199,000 for the 12 month period ending March 31, 1985 in accordance with Subsection 29(3) of the Canada Post Corporation Act	...	1	...	...
...	...	...	184,284,000	184,284,000	(S)	Estimated operating and income charges in excess of revenues in accordance with subsections 29(1) and (2) of the Canada Post Corporation	184,284,000	...	...	347,199,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	(8,329,772)
...	...	730,001	354,284,000	355,014,001		Total budgetary	355,014,000	1	...	515,831,228
...	...	...	500,000,000	500,000,000	(S)	(L) Loans to the Corporation pursuant to the Canada Post Corporation Act, Section 28. Limit $500,000,000. (Net)	...	...	500,000,000	...
...	...	**730,001**	**354,284,000**	**355,014,001**		**Total Program[12]— Budgetary**	**355,014,000**	**1**	...	**515,831,228**
...	...	...	**500,000,000**	**500,000,000**		**Non-budgetary**	...	...	**500,000,000**	...

						Restrictive Trade Practices Commission				
...	1,077,000	...	...	1,077,000	15	Program expenditures				
...	...	327,400	...	327,400	15c	Program expenditures				
...	1,077,000	327,400	...	1,404,400		Total—Vote 15	1,291,000	113,400	...	1,278,331
...	117,000	...	12,000	129,000	(S)	Contributions to employee benefit plans	129,000	...	...	120,000
...	**1,194,000**	**327,400**	**12,000**	**1,533,400**		**Total Program—Budgetary**	**1,420,000**	**113,400**	**...**	**1,398,331**
						Standards Council of Canada				
...	5,424,000	...	...	5,424,000	20	Payments to the Standards Council of Canada	5,424,000	...	...	6,612,000
...	**5,424,000**	**...**	**...**	**5,424,000**		**Total Program—Budgetary**	**5,424,000**	**...**	**...**	**6,612,000**
...	**199,980,000**	**1,193,301**	**355,594,393**	**556,767,694**		**Total Ministry—Budgetary**	**516,796,214**	**39,971,480**	**...**	**717,592,714**
...	...	...	**500,000,000**	**500,000,000**		**Non-budgetary**	...	...	**500,000,000**	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

(2) Canada Post Corporation was transferred from the Department of National Revenue (PC 1985-2635 dated August 20, 1985).

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	48,405,000	135,900	39,014	(464,388)	491,474	...	48,607,000	Consumer affairs	46,379,441	2,227,559	...	46,088,751
...	26,600,000	...	7,200	1,629	331,171	...	26,940,000	Corporate affairs	26,345,867	594,133	...	24,575,204
...	15,596,000	...	...	(520,500)	150,500	...	15,226,000	Combines investigation and competition policy	15,044,803	181,197	...	14,339,493
...	7,243,000	...	...	(1,226,525)	47,525	...	6,064,000	Assistance program for urea formaldehyde foam insulation homeowners	5,671,184	392,816	...	12,060,038
...	25,519,000	...	6,800	2,209,784	224,709	...	27,960,293	Administration	26,797,611	1,162,682	...	26,015,020
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	6,700,724
...	123,363,000	135,900	53,014	...	1,245,379	...	124,797,293	Total—Operating	120,238,906	4,558,387	...	129,779,230

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	5,373,000	...	...	(583,000)	...	...	4,790,000	Consumer affairs	4,434,505	355,495	...	3,297,547
...	92,000	...	...	178,000	...	...	270,000	Corporate affairs	118,206	151,794	...	157,625
...	57,000	...	...	26,000	...	...	83,000	Combines investigation and competition policy	82,305	695	...	60,980
...	...	...	...	5,000	...	...	5,000	Assistance program for urea formaldehyde foam insulation homeowners	4,669	331	...	3,430
...	161,000	...	...	374,000	...	...	535,000	Administration	465,089	69,911	...	2,247,619
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	200
...	5,683,000	...	...	...	...	...	5,683,000	Total—Capital	5,104,774	578,226	...	5,767,401
								Transfer payments				
...	1,816,000	...	...	...	...	...	1,816,000	Consumer affairs	1,610,480	205,520	...	1,688,459
...	62,500,000	...	...	...	...	...	62,500,000	Assistance program for urea formaldehyde foam insulation homeowners	27,984,054	34,515,946	...	52,864,997
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,651,068
...	64,316,000	...	...	...	...	...	64,316,000	Total—Transfer payments	29,594,534	34,721,466	...	58,204,524
								Program Summary				
...	55,594,000	135,900	39,014	(1,047,388)	491,474	...	55,213,000	Consumer affairs	52,424,126	2,788,574	...	51,074,757
...	26,692,000	...	7,200	179,629	331,171	...	27,210,000	Corporate affairs	26,464,073	745,927	...	24,732,829
...	15,653,000	...	...	(494,500)	150,500	...	15,309,000	Combines investigation and competition policy	15,127,108	181,892	...	14,680,473
...	69,743,000	...	...	(1,221,525)	47,525	...	68,569,000	Assistance program for urea formaldehyde foam insulation homeowners	33,659,907	34,909,093	...	64,928,465
...	25,680,000	...	6,800	2,583,784	224,709	...	28,495,293	Administration	27,262,700	1,232,593	...	27,262,539
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	10,331,992
...	193,362,000	135,900	53,014	...	1,345,379	...	194,796,293	Total Department—Budgetary	154,938,214	39,858,079	...	193,711,151

							Canada Post Corporation[1]					
							Operating					
...	...	...	200,000,000	...	(15,716,000)	... 184,284,000	Estimated operating and income charges of the Corporation in excess of annual revenues	184,284,000	...	...	347,199,000
...	...	730,001	170,000,000	...	...	... 170,730,001	Special purposes: infrastructure costs related to cultural mailings	170,730,000	1	...	176,962,000
...	...	...	...	...	...	... ...	Activities not required for the current year	...	...	...	(8,329,772)
...	...	730,001	370,000,000	...	(15,716,000)	... 355,014,001	Total—Operating	355,014,000	1	...	515,831,228
							Non-budgetary				
...	...	...	500,000,000	...	...	... 500,000,000	Canada Post Corporation—Loans	...	...	500,000,000	...
							Program Summary				
...	...	...	200,000,000	...	(15,716,000)	... 184,284,000	Estimated operating and income charges of the Corporation in excess of annual revenues	184,284,000	...	...	347,199,000
...	...	730,001	170,000,000	...	...	... 170,730,001	Special purposes: infrastructure costs related to cultural mailings	170,730,000	1	...	176,962,000
...	...	...	500,000,000	...	...	... 500,000,000	Canada Post Corporation—Loans—Non-budgetary	...	...	500,000,000	...
...	...	...	...	...	...	... ...	Activities not required for the current year	...	...	...	(8,329,772)
...	...	730,001	370,000,000	...	(15,716,000)	... 355,014,001	**Total Program**[1]**—Budgetary**	355,014,000	1	...	515,831,228
...	...	...	500,000,000	...	...	... 500,000,000	**Non-budgetary**	...	...	500,000,000	...
							Restrictive Trade Practices Commission				
							Operating				
...	1,192,000	327,400	...	...	12,000	... 1,531,400	Restrictive Trade Practices Commission	1,420,000	111,400	...	1,392,191
							Capital				
...	2,000	...	...	...	...	... 2,000	Restrictive Trade Practices Commission	...	2,000	...	6,140
...	**1,194,000**	**327,400**	...	...	**12,000**	... **1,533,400**	**Total Program—Budgetary**	**1,420,000**	**113,400**	...	**1,398,331**
							Standards Council of Canada				
							Operating				
...	3,274,000	...	...	...	...	... 3,274,000	National standardization	3,274,000	...	...	4,165,000
...	2,150,000	...	...	...	...	... 2,150,000	International standardization	2,150,000	...	...	2,447,000
...	**5,424,000**	...	...	...	...	... **5,424,000**	**Total Program—Budgetary**	**5,424,000**	...	...	**6,612,000**[2]
...	**199,980,000**	**1,193,301**	**370,053,014**	...	**(14,458,621)**	... **556,767,694**	**Total Ministry—Budgetary**	**516,796,214**	**39,971,480**	...	**717,592,714**
...	...	...	**500,000,000**	...	...	... **500,000,000**	**Non-budgetary**	...	...	**500,000,000**	...

(1) Canada Post Corporation was transferred from the Department of National Revenue (PC 1985-2635 dated August 20, 1985).
(2) Credited to standard object 10 in 1984-85.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Consumer affairs				
...	600,000	...	...	...	...	600,000	Grants to various organizations working in the consumer interest	556,534	43,466	...	499,959
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	200,000
...	**600,000**	...	...	...	...	**600,000**	Total—Grants	**556,534**	**43,466**	...	**699,959**
							Contributions				
							Consumer affairs				
...	1,216,000	...	...	...	...	1,216,000	Contributions to various organizations working in the consumer interest	1,053,946	162,054	...	988,500
...	...	...	...	...	...	...	Metric Commission				
							Items not required for the current year	...	...	...	3,651,068
							Assistance program for urea formaldehyde foam insulation homeowners				
							Contributions to homeowners to cover eligible costs in connection with Government prescribed remedial repairs	27,984,054	34,515,946	...	52,864,997
...	62,500,000	...	...	...	...	62,500,000					
...	**63,716,000**	...	...	...	...	**63,716,000**	Total—Contributions	**29,038,000**	**34,678,000**	...	**57,504,565**
							Program Summary by Activity				
...	1,816,000	...	...	...	...	1,816,000	Consumer affairs	1,610,480	205,520	...	1,688,459
...	...	...	...	...	...	...	Metric Commission	...	...	...	3,651,068
...	62,500,000	...	...	...	...	62,500,000	Assistance program for urea formaldehyde foam insulation homeowners	27,984,054	34,515,946	...	52,864,997
...	**64,316,000**	...	...	...	...	**64,316,000**	**Total Department**	**29,594,534**	**34,721,466**	...	**58,204,524**
...	**64,316,000**	...	...	...	...	64,316,000	Total Ministry	**29,594,534**	**34,721,466**	...	**58,204,524**

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	46,140	136,666
Adjustment to prior year's Payables at Year End (PAYE)	324,447	840,957
	370,587	977,623
Privileges, licences and permits—		
Textile label registration	98,484	88,307
Laboratory fees, electricity and gas and weights and measures	92,266	137,651
Inspection fees, electricity and gas	3,090,005	1,398,491
Inspection fees, weights and measures	1,133,432	860,332
Patents operations	18,579,998	13,668,089
Trade marks operations	9,152,124	4,721,298
Copyrights operations	365,994	260,274
Industrial designs operations	439,260	497,267
Corporations operations	10,371,712	7,473,069
Bankruptcy: trustee licences	209,150	43,489
Levies under the Bankruptcy Act	3,207,633	1,670,576
Forfeitures and Escheats Act remittances	459,818	883,567
Fines, Electricity and Gas, and Weights and Measures Acts	26,511	60,687
Fines, consumer products (various acts)	22,722	18,046
Fines, Hazardous Products Act	8,946	19,318
Fines, Copyrights Act	34,197	22,695
Fines, Canada Business Corporations Act	4,868	...
Fines, Combines Investigation Act	936,930	2,131,453
Sundries	26,558	13,690
	48,260,608	33,968,299
Services and service fees—		
Sundries	719	976
Other non-tax revenue—		
Receipts from Standard Council of Canada	900,000	...
Premium and discounts on exchange	26,177	17,108
Certified copies	12,599	11,780
Railway mortgages and sales agreements	3,561	1,529
Assistance program for urea formaldehyde foam insulation homeowners	43,239	62,872
Sundries	6,450	4,255
	992,026	97,544
Total Department	**49,623,940**	**35,044,442**

	Current year	Previous year
	$	$
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	370,587	977,623
Privileges, licences and permits	48,260,608	33,968,299
Services and service fees	719	976
Other non-tax revenue	992,026	97,544
Total Ministry	**49,623,940**	**35,044,442**

SECTION 5

1985-86
PUBLIC ACCOUNTS

Employment and Immigration

Department/Canada Employment and Immigration Commission
Immigration Appeal Board

CONTENTS

	Page
Program objectives and activity descriptions	5.2
Ministry summary	5.4
Programs by activity	5.7
Transfer payments	5.12
Details of amounts credited to the vote	5.15
Revenue	5.16

Department/Canada Employment and Immigration Commission

Corporate and Special Services Program

Objective

To ensure the development and implementation of policies and programs and provide strategic, operational and administrative support to enable Employment and Immigration to carry out its mission and to provide for such other functions allocated to it.

Activity Description

Departmental Management and Administrative
This comprises the Minister's office and the offices of the Deputy Minister and the Associate Deputy Minister, as well as Strategic Policy and Planning and Public Affairs.

Commission Management and Administration
This includes the Office of the Commissioners for labour and employers, the Regional Executive Directors/Directors General and the Executive Secretariat and a number of support services. The latter include Finance and Administration, Personnel Services, and the Internal Audit Bureau.

Systems and Procedures
This includes the design and administration of policies, plans, and programs for electronic data processing systems and facilities, and the associated clerical and manual systems. Management analysis and forms management are also included.

Administration of Government Annuities
This special service is concerned with the administration of Government annuities entered into by individuals or groups under the Government Annuities Act.

Administration of Social Insurance Numbers
This special service is concerned with the issuance and control of social insurance numbers on behalf of specific Government programs.

Canada Employment and Immigration Advisory Council
Provision for the advisory role of the Canada Employment and Immigration Advisory Council.

Employment and Insurance Program

Objective

To further the attainment of national economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs, and, more generally, their self-fulfillment through work.

Activity Description

Employment Training
Purchase of institution-based training and industrial training, management of the Skills Growth Fund and administration of income support benefits in the form of adult occupational allowances and benefits available under Section 39 of the Unemployment Insurance Act.

Direct Job Creation
Management and support for direct job creation activities including Canada Works, Local Employment Assistance and Development, Job Corps, Career-Access and other special employment creation programs.

National Employment Services
The contribution to the development and application of a framework of policies and programs necessary for the efficient functioning of the Canadian labour market consistent with national economic and social goals in a manner which promotes: a labour force which meets national occupational requirements; an economy capable of growth and adaptation without undue burden on individuals, individual groups and regions; and equality of opportunity to compete for and have access to jobs.

Program Administration
The management and development of the national benefit, employment control and service policies, programs and strategies which impact on Employment and Insurance Program.

Insurance Benefit Services
The processing of claims, the determination of eligibility and the payment of benefits under the Unemployment Insurance Act, 1971 and the payment for the collection of premium revenue.

Government's Contribution to the Unemployment Insurance Account
Statutory contribution by the Government in accordance with the provisions of the Unemployment Insurance Act, 1971.

Government's Contribution in respect of Fishermen's Benefits
Statutory net contribution by the Government in accordance with the provisions of the Unemployment Insurance Act, 1971.

Immigration Program

Objective

To administer the admission of immigrants and visitors in accordance with the economic, social and cultural interests of Canada.

Activity Description

Recruitment and Selection
Management of the overall intake and composition of both immigrant and visitor flows to Canada; analysis, planning, policy and programs development in support of immigration management; approval of sponsorship applications in Canada; approval of certain types of arranged employment; In-Canada landings of immigrants and transactions concerning the status of students and workers.

Enforcement and Adjudication
Management and support of activities for the protection of Canadians against undesirable non-Canadians and, more specifically, the administration of the provisions of the Immigration Act and Regulations relating to examination, apprehension, detention, enquiries and prosecutions, including liaison with other law enforcement agencies; examination of all people seeking to come into Canada; the investigation of immigration violations; the holding of enquiries; the adjudication of cases; the processing of immigration appeals and arranging the departure of undesirables.

Settlement
Management and support of activities to facilitate the adaptation of immigrants to the social, economic and cultural life of Canada through services provided by federal, provincial or municipal governments or voluntary agencies.

Refugee Status Advisory Committee
To provide advice to the Minister in respect of any case where a person claims that he is a Convention refugee (Immigration Act 1976, Section 48(1)).

Program Administration
Provision of planning, direction, control and coordination and specialist staff services for the operational activities to ensure that they function as efficiently and as effectively as possible to achieve the objectives of the Program.

Immigration Appeal Board

Objective

To make available to persons who have been ordered removed from Canada or to persons in Canada whose relatives have been refused admission to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds; and to permit the redetermination of refugee claims.

Activity Description

The Immigration Act, 1976, provides the Board, which is a court of record, with broad discretionary powers to permit the temporary or permanent admission of individuals, notwithstanding contrary provisions of the Immigration Act.

Immigration Appeal Board
Provides for the operation of an Immigration Appeal Board as authorized by the Immigration Act, 1976, and in particular for the legal and administrative processes involved in: appeals by individuals against removal; application for release from detention; redetermination of refugee claims; and the refusal of admission of sponsored relatives ordered under the provisions of the Immigration Act or Regulations.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department/Canada Employment and Immigration Commission				
						Corporate and Special Services Program[2]				
...	5,749,600	...	...	5,749,600	1	**Program expenditures**				
...	...	165,000	...	165,000	1a	**Program expenditures**				
...	...	1	...	1	1c	**Transfer of $1,505,999 from Employment and Immigration Vote 15**				
...	...	...	1,505,999	1,505,999		**Transfer from: Vote 15**				
...	...	...	2,431	2,431		**TB Vote 10[1]**				
...	5,749,600	165,001	1,508,430	7,423,031		**Total—Vote 1**	6,032,188	1,390,843	...	5,608,940
...	20,904,000	...	...	20,904,000	5	**Program expenditures**				
...	...	1,086,000	...	1,086,000	5a	**Program expenditures**				
...	...	2,203,000	...	2,203,000	5b	**Program expenditures**				
					5c	**Transfer of $6,170,999 from Employment and Immigration Vote 15**				
...	...	1	...	1						
...	...	...	6,170,999	6,170,999		**Transfer from: Vote 15**				
...	...	...	2,207,765	2,207,765		**TB Vote 5[1]**				
...	...	...	104,188	104,188		**TB Vote 10[1]**				
...	20,904,000	3,289,001	8,482,952	32,675,953		**Total—Vote 5**	26,330,977	6,344,976	...	31,147,332
					(S)	**Minister of Employment and Immigration—Salary and motor car allowance**	39,530	...	...	41,683
...	42,400	...	(2,870)	39,530	(S)	**Supplementary retirement benefits—Annuities agents pensions**	36,327	...	...	36,029
...	35,000	...	1,327	36,327	(S)	**Contributions to employee benefit plans**	17,411,000	...	...	16,043,000
...	15,789,000	...	1,622,000	17,411,000						
...	**42,528,000**	**3,454,002**	**11,611,839**	**57,585,841**		**Total Program—Budgetary**	**49,850,022**	**7,735,819**	...	**52,876,984**
						Employment and Insurance Program				
...	525,131,000	...	...	525,131,000	10	**Operating expenditures**				
...	...	31,412,000	...	31,412,000	10a	**Operating expenditures**				
...	...	49,254,000	...	49,254,000	10b	**Operating expenditures**				
					10c	**Transfer of $809,999 from Employment and Immigration Vote 15**				
...	...	1	...	1						
...	...	...	809,999	809,999		**Transfer from: Vote 15**				
...	...	...	447,391	447,391		**TB Vote 10[1]**				
...	525,131,000	80,666,001	1,257,390	607,054,391		**Total—Vote 10**	584,422,415	22,631,976	...	586,925,385

...	663,955,000	...	...	663,955,000	15	Grants and contributions				
...	...	177,037,000	...	177,037,000	15a	Grants and contributions				
...	...	469,841,000	...	469,841,000	15b	Grants and contributions				
...	...	1	...	1	15c	Grants and contributions				
...	...	...	4,847,211	4,847,211		Transfer from TB Vote 10[1]				
...	...	...	(1,505,999)	(1,505,999)		Transfer to: Vote 1				
...	...	...	(6,170,999)	(6,170,999)		Vote 5				
...	...	...	(809,999)	(809,999)		Vote 10				
...	...	...	(2,657,999)	(2,657,999)		Vote 20				
...	...	...	(7,099,999)	(7,099,999)		Vote 25				
...	663,955,000	646,878,001	(13,397,784)	1,297,435,217		Total—Vote 15	938,633,773	358,801,444	...	1,199,599,502
					(S)	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act, 1971)	2,743,817,925	...	...	2,787,649,210
...	2,422,200,000	316,000,000	5,617,925	2,743,817,925	(S)	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act, 1971)	176,354,761	...	...	158,753,647
...	194,000,000	(14,000,000)	(3,645,239)	176,354,761	(S)	Contributions to employee benefit plans	79,186,000	...	...	76,376,000
...	71,824,000	...	7,362,000	79,186,000	(S)	Refunds of amounts credited to revenue in previous years	653	...	...	1,200
...	...	...	653	653						
...	**3,877,110,000**	**1,029,544,002**	**(2,805,055)**	**4,903,848,947**		**Total Program—Budgetary**	**4,522,415,527**	**381,433,420**	**...**	**4,809,304,944**
						Immigration Program				
...	82,079,000	...	...	82,079,000	20	Operating expenditures				
...	...	4,425,000	...	4,425,000	20b	Operating expenditures				
...	...	1	...	1	20c	Transfer of $2,657,999 from Employment and Immigration Vote 15				
...	...	...	2,657,999	2,657,999		Transfer from: Vote 15				
...	...	...	771,542	771,542		TB Vote 5[1]				
...	...	...	274,232	274,232		TB Vote 10[1]				
...	82,079,000	4,425,001	3,703,773	90,207,774		Total—Vote 20	87,777,774	2,430,000	...	84,238,054
...	33,863,000	...	...	33,863,000	25	Contributions				
...	...	500,000	...	500,000	25b	Contributions				
...	...	1	...	1	25c	Transfer of $7,099,999 from Employment and Immigration Vote 15				
...	...	...	7,099,999	7,099,999		Transfer from Vote 15				
...	33,863,000	500,001	7,099,999	41,463,000		Total—Vote 25	40,604,194	858,806	...	33,377,091
...	9,629,000	...	989,000	10,618,000	(S)	Contributions to employee benefit plans	10,618,000	...	...	9,982,000
...	...	...	66,456	66,456	(S)	Refunds of amounts credited to revenue in previous years	66,456	...	...	14,040
...	125,571,000	4,925,002	11,859,228	142,355,230		Total budgetary	139,066,424	3,288,806	...	127,611,185
5,174,329	...	...	...	5,174,329	(S)	(L) Loans pursuant to the Immigration Act, Section 121. Limit $60,000,000. (Net)	2,811,432	...	2,362,897	6,293,006
...	**125,571,000**	**4,925,002**	**11,859,228**	**142,355,230**		**Total Program—Budgetary**	**139,066,424**	**3,288,806**	**...**	**127,611,185**
5,174,329	**...**	**...**	**...**	**5,174,329**		**Non-budgetary**	**2,811,432**	**...**	**2,362,897**	**6,293,006**
...	**4,045,201,000**	**1,037,923,006**	**20,666,012**	**5,103,790,018**		**Total Department/Canada Employment and Immigration Commission—Budgetary**	**4,711,331,973**	**392,458,045**	**...**	**4,989,793,113**
5,174,329	**...**	**...**	**...**	**5,174,329**		**Non-budgetary**	**2,811,432**	**...**	**2,362,897**	**6,293,006**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Immigration Appeal Board				
...	4,039,000	...	...	4,039,000	30	Program expenditures				
...	...	...	57,000	57,000		Transfer from TB Vote 5[1]				
...	4,039,000	...	57,000	4,096,000		Total—Vote 30	4,078,003	17,997	...	4,084,277
...	458,000	...	47,000	505,000	(S)	Contributions to employee benefit plans	505,000	...	...	484,000
...	**4,497,000**	**...**	**104,000**	**4,601,000**		**Total Program—Budgetary**	**4,583,003**	**17,997**	**...**	**4,568,277**
...	**4,049,698,000**	**1,037,923,006**	**20,770,812**	**5,108,391,818**		**Total Ministry—Budgetary**	**4,715,914,976**	**392,476,042**	**...**	**4,994,361,390**
5,174,329	**...**	**...**	**...**	**5,174,329**		**Non-budgetary**	**2,811,432**	**...**	**2,362,897**	**6,293,006**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5– Government contingencies.

[1] Treasury Board Vote 10—Employment initiatives.

[2] Includes the former Administration Program of the Department and the Canada Employment and Immigration Commission and the former Annuities Program of the Canada Employment and Immigration Commission.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments of transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department/Canada Employment and Immigration Commission				
								Corporate and Special Services Program[1]				
								Operating				
...	22,662,000	165,001	2,431	1,288,159	176,130	(14,706,000)	9,587,721	Departmental management and administrative	8,255,999	1,331,722	...	7,733,943
...	229,894,000	3,257,001	2,939,653	2,117,687	1,189,000	(206,637,000)	32,760,341	Commission management and administration	31,092,682	1,667,659	...	...
...	23,650,000	...	982,100	1,222,000	222,000	(19,608,000)	6,468,100	Systems and procedures	4,323,651	2,144,449	...	...
...	3,407,000	...	57,800	...	31,327	...	3,496,127	Administration of Government annuities	2,768,318	727,809	...	3,049,632
...	4,425,000	...	...	...	...	(4,425,000)	...	Administration of social insurance numbers	...	...	...	...
...	592,000	...	86,400	...	2,000	(468,000)	212,400	Canada Employment and Immigration Advisory Council	181,798	30,602	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	31,675,609
								Revenue credited to the vote:				
...	(14,706,000)	...	...	...	...	14,706,000	...	Departmental management and administrative	...	...	...	...
...	(205,517,000)	...	(1,120,000)	...	...	206,637,000	...	Commission management and administration	...	...	...	...
...	(18,974,000)	...	(634,000)	...	...	19,608,000	...	Systems and procedures	...	...	...	...
...	(4,425,000)	...	...	...	...	4,425,000	...	Administration of social insurance numbers	...	...	...	...
...	(468,000)	...	...	...	...	468,000	...	Canada Employment and Immigration Advisory Council	...	...	...	...
...	40,540,000	3,422,002	2,314,384	4,627,846	1,620,457	...	52,524,689	Total—Operating	46,622,448	5,902,241	...	42,459,184
								Capital				
...	79,000	...	...	217,840	...	...	296,840	Departmental management and administrative	237,719	59,121	...	224,680
...	1,521,000	32,000	...	1,468,312	...	...	3,021,312	Commission management and administration	1,461,716	1,559,596	...	...
...	368,000	...	...	1,363,000	...	...	1,731,000	Systems and procedures	1,528,139	202,861	...	...
...	11,000	...	...	...	...	...	11,000	Administration of Government annuities	...	11,000	...	57,878
...	91,000	...	...	...	...	(91,000)	...	Administration of social insurance numbers	...	...	...	...
...	1,000	...	...	...	...	...	1,000	Canada Employment and Immigration Advisory Council	...	1,000	...	...

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments of transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	10,135,242
...	(91,000)	...	...	...	...	91,000	...	Revenue credited to the vote: Administration of social insurance numbers	...	...	...	...
...	1,980,000	32,000	...	3,049,152	...	...	5,061,152	Total—Capital	3,227,574	1,833,578	...	10,417,800
								Program Summary				
...	8,035,000	165,001	2,431	1,505,999	176,130	...	9,884,561	Departmental management and administrative	8,493,718	1,390,843	...	7,958,623
...	25,898,000	3,289,001	1,819,653	3,585,999	1,189,000	...	35,781,653	Commission management and administration	32,554,398	3,227,255	...	...
...	5,044,000	...	348,100	2,585,000	222,000	...	8,199,100	Systems and procedures	5,851,790	2,347,310	...	...
...	3,418,000	...	97,800	...	31,327	...	3,507,127	Administration of Government annuities	2,768,318	738,809	...	3,107,510
...	125,000	...	86,400	...	2,000	...	213,400	Canada Employment and Immigration Advisory Council	181,798	31,602	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	41,810,851
...	42,520,000	3,454,002	2,354,384	7,676,998	1,620,457	...	57,585,841	**Total Program—Budgetary**	49,850,022	7,735,819	...	52,876,984
								Employment and Insurance Program				
								Operating				
...	...	...	...	670,724,500	5,588,653	(14,210,000)	662,103,153	Canadian Jobs Strategy	644,092,817	18,010,336	...	645,467,156
...	552,541,000	11,410,000	...	(563,951,000)	...	...	...	Employment training	...	...	...	...
...	44,409,000	67,033,000	250,000	(111,692,000)	...	...	...	Direct job creation	...	...	...	...
...	209,011,000	1,150,000	17,100,000	...	...	(226,111,000)	1,150,000	National employment services	344,000	806,000	...	...
...	135,631,000	1	197,391	5,694,499	1,774,000	(122,220,000)	21,076,891	Program administration	18,067,135	3,009,756	...	14,942,160
...	310,148,000	...	58,026,000	...	...	(367,927,000)	247,000	Insurance benefit services	247,000	...	...	247,000
...	2,422,200,000	316,000,000	...	...	5,617,925	...	2,743,817,925	Government's contribution to the Unemployment Insurance Account	2,743,817,925	...	...	2,787,649,210
...	...	...	...	(14,210,000)	...	14,210,000	...	Revenue credited to the vote: Canadian Jobs Strategy	...	...	...	...
...	(14,210,000)	...	...	14,210,000	...	...	...	Employment training	...	...	...	...
...	(209,011,000)	...	(17,100,000)	...	...	226,111,000	...	National employment services	...	...	...	...
...	(121,973,000)	...	...	(247,000)	...	122,220,000	...	Program administration	...	...	...	...
...	(310,148,000)	...	(58,026,000)	247,000	...	367,927,000	...	Insurance benefit services	...	...	...	...
...	3,018,598,000	395,593,001	447,391	775,999	12,980,578	...	3,428,394,969	Total—Operating	3,406,568,877	21,826,092	...	3,448,305,526

...	...	...	...	1,268,000	...	...	1,268,000	Capital				
...	87,000	...	...	(87,000)	...	...	...	Canadian Jobs Strategy	318,892	949,108	...	764,585
...	108,000	1,073,000	...	(1,181,000)	...	...	...	Employment training	...	...	...	...
...	220,000	...	...	...	...	(220,000)	...	Direct job creation	...	...	...	...
...	362,000	...	...	34,000	...	...	396,000	National employment services	...	...	...	...
...	4,142,000	...	6,341,000	...	...	(10,483,000)	...	Program administration	539,224	(143,224)	...	1,881,684
...	...	...	...	...	...	...	...	Insurance benefit services	...	...	...	...
...	(220,000)	...	...	...	...	220,000	...	Revenue credited to the vote:	...	...	...	...
...	(4,142,000)	...	(6,341,000)	...	...	10,483,000	...	National employment services	...	...	...	...
								Insurance benefit services	...	...	...	...
...	557,000	1,073,000	...	34,000	...	...	1,664,000	Total—Capital	858,116	805,884	...	2,646,269
...	...	...	...	1,598,110,217	15,000,000	...	1,613,110,217	Transfer payments				
...	527,693,000	8,590,000	...	(536,283,000)	..	...	...	Canadian Jobs Strategy	1,251,746,626	361,363,591	...	1,170,836,544
...	442,154,000	637,693,001	4,847,211	(1,084,694,212)	...	...	...	Employment training	...	...	...	...
...	64,108,000	595,000	...	4,622,000	(11,000,000)	...	58,325,000	Direct job creation	...	...	...	...
								National employment services	49,817,147	8,507,853	...	28,762,959
...	194,000,000	(14,000,000)	...	...	(3,645,239)	...	176,354,761	Government's contribution in respect of fishermen's benefits	176,354,761	...	...	158,753,646
								Benefits paid in accordance with the following sections of the Unemployment Insurance Act, 1971:				
...	(275,000,000)	...	...	275,000,000	...	...	...	Section 39 with respect to the employment training activity	...	...	...	...
...	(60,000,000)	...	...	60,000,000	...	...	...	Section 38 with respect to the direct job creation activity	...	...	...	...
...	...	...	...	(335,000,000)	(15,000,000)	...	(350,000,000)	Sections 38 and 39 with respect to the Canadian Jobs Strategy activity	(343,386,000)	(6,614,000)	...	...
...	(35,000,000)	...	...	...	11,000,000	...	(24,000,000)	Section 37 with respect to the national employment services activity	(19,544,000)	(4,456,000)	...	...
...	857,955,000	632,878,001	4,847,211	(18,244,995)	(3,645,239)	...	1,473,789,978	Total—Transfer payments	1,114,988,534	358,801,444	...	1,358,353,149
...	...	...	...	1,920,892,717	5,588,653	...	1,926,481,370	Program Summary				
...	791,111,000	20,000,000	...	(811,111,000)	...	...	...	Canadian Jobs Strategy	1,552,772,335	373,709,035	...	1,817,068,285
...	426,671,000	705,799,001	5,097,211	(1,137,567,212)	...	...	...	Employment training	...	...	...	...
...	29,108,000	1,745,000	...	4,622,000	...	...	35,475,000	Direct job creation	...	...	...	...
...	14,020,000	1	197,391	5,481,499	1,774,000	...	21,472,891	National employment services	30,617,147	4,857,853	...	28,762,959
...	...	...	...	247,000	...	...	247,000	Program administration	18,606,359	2,866,532	...	16,823,844
								Insurance benefit services	247,000	...	...	247,000
...	2,422,200,000	316,000,000	...	...	5,617,925	...	2,743,817,925	Government's contribution to the Unemployment Insurance Account	2,743,817,925	...	...	2,787,649,210
...	194,000,000	(14,000,000)	...	..	(3,645,239)	...	176,354,761	Government's contribution in respect of fishermen's benefits	176,354,761	...	...	158,753,646
..	3,877,110,000	1,029,544,002	5,294,602	(17,434,996)	9,335,339	..	4,903,848,947	Total Program—Budgetary	4,522,415,527	381,433,420	..	4,809,304,944

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments of transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Immigration Program				
								Operating				
...	19,373,000	...	356,042	...	329,000	...	20,058,042	Recruitment and selection	20,213,502	(155,460)	...	19,458,919
...	42,566,000	2,433,000	381,700	1,425,000	431,000	...	47,236,700	Enforcement and adjudication	46,941,395	295,305	...	47,229,839
...	3,308,000	...	...	...	108,456	...	3,416,456	Settlement	2,500,382	916,074	...	2,424,458
...	1,653,000	...	33,800	268,320	22,000	...	1,977,120	Refugee Status Advisory Committee	1,978,935	(1,815)	...	1,867,145
...	24,405,000	737,001	274,232	973,999	165,000	...	26,555,232	Program administration	24,683,547	1,871,685	...	22,454,847
...	91,305,000	3,170,001	1,045,774	2,667,319	1,055,456	...	99,243,550	Total—Operating	96,317,761	2,925,789	...	93,435,208
								Capital				
...	22,000	...	...	...	...	...	22,000	Recruitment and selection	7,403	14,597	...	9,784
...	48,000	...	...	...	...	...	48,000	Enforcement and adjudication	47,245	755	...	104,067
...	13,000	...	...	...	...	...	13,000	Settlement	7,821	5,179	...	...
...	35,000	...	...	(9,320)	...	...	25,680	Refugee Status Advisory Committee	3,255	22,425	...	...
...	285,000	1,255,000	...	...	...	...	1,540,000	Program administration	2,078,745	(538,745)	...	685,035
...	403,000	1,255,000	...	(9,320)	...	...	1,648,680	Total—Capital	2,144,469	(495,789)	...	798,886
								Transfer payments				
...	33,863,000	500,001	...	7,099,999	...	...	41,463,000	Settlement	40,604,194	858,806	...	33,377,091
								Non-budgetary				
5,174,329	...	...	...	...	...	...	5,174,329	Settlement	2,811,432	...	2,362,897	6,293,006
								Program Summary				
...	19,395,000	...	356,042	...	329,000	...	20,080,042	Recruitment and selection	20,220,905	(140,863)	...	19,468,763
...	42,614,000	2,433,000	381,700	1,425,000	431,000	...	47,284,700	Enforcement and adjudication	46,988,640	296,060	...	47,333,906
...	37,184,000	500,001	...	7,099,999	108,456	...	44,892,456	Settlement—Budgetary	43,112,397	1,780,059	...	35,801,549
5,174,329	...	...	...	...	...	...	5,174,329	Non-budgetary	2,811,432	...	2,362,897	6,293,006
...	1,688,000	...	33,800	259,000	22,000	...	2,002,800	Refugee Status Advisory Committee	1,982,190	20,610	...	1,867,145
...	24,690,000	1,992,001	274,232	973,999	165,000	...	28,095,232	Program administration	26,762,292	1,332,940	...	23,139,882

...	118,391,000	4,925,001	1,645,774	5,757,998	1,055,456	...	142,355,230	Total Program—Budgetary	139,866,424	3,298,806	...	127,611,183
5,174,329	...	...	...	...	...	...	5,174,329	Non-budgetary	2,811,432	...	2,362,897	6,293,806
								Total Department/Canada Employment and Immigration Commission—Budgetary	4,711,331,973	392,458,045	...	4,989,793,113
5,174,329	...	...	...	...	...	...	5,174,329	Non-budgetary	2,811,432	...	2,362,897	6,293,806
								Immigration Appeal Board				
								Operating				
...	4,487,000	...	57,000	...	47,000	...	4,591,000	Immigration Appeal Board	4,561,701	29,299	...	4,270,691
								Capital				
...	10,000	...	...	...	...	...	10,000	Immigration Appeal Board	21,302	(11,302)	...	297,586
...	4,497,000	...	57,000	...	47,000	...	4,601,000	**Total Program—Budgetary**	4,583,003	17,997	...	4,568,277
...	4,049,698,000	1,037,923,006	8,711,760	...	12,058,252	...	5,108,391,018	**Total Ministry—Budgetary**	4,715,914,976	392,476,042	...	4,994,361,390
5,174,329	...	...	...	...	...	...	5,174,329	Non-budgetary	2,811,432	...	2,362,897	6,293,806

(1) Includes the former Administration Program of the Department and the Canada Employment and Immigration Commission and the former Annuities Program of the Canada Employment and Immigration Commission.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments of transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department/Canada Employment and Immigration Commission				
							Employment and Insurance Program				
							Grants				
							Canadian Jobs Strategy				
...	14,300,000	1	...	2,492,999	...	16,793,000	Local Employment Assistance and Development	14,038,144	2,754,856	...	6,090,545
...	4,000,000	33,100,000	...	...	...	37,100,000	Employment creation	29,486,780	7,613,220	...	117,129,737
...	18,300,000	33,100,001	...	2,492,999	...	53,893,000		43,524,924	10,368,076	...	123,220,282
							National employment services				
...	175,000	...	...	...	...	175,000	Frontier College of Canada	175,000	...	...	175,000
...	990,000	...	...	...	...	990,000	Voluntary organizations	948,090	41,910	...	787,616
...	2,012,000	545,000	...	...	...	2,557,000	Grants to the Canadian Labour Market and Productivity Centre	2,053,900	503,100	...	1,635,000
...	...	50,000	...	...	...	50,000	Grants to TV Ontario	50,000	...	...	...
...	3,177,000	595,000	...	...	...	3,772,000		3,226,990	545,010	...	2,597,616
...	**21,477,000**	**33,695,001**	**...**	**2,492,999**	**...**	**57,665,000**	Total—Grants	**46,751,914**	**10,913,086**	**...**	**125,817,898**
							Contributions				
							Employment training—Canadian Jobs Strategy				
...	148,305,000	...	...	(148,305,000)	...	...	Payments to employers and other persons in accordance with industrial training agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act	...	...	...	...
...	86,000,000	8,590,000	...	(94,590,000)	...	...	Payments of training allowances to persons who are receiving occupational training under the National Training Act	...	...	...	...
...	7,573,000	...	...	(7,573,000)	...	...	Payments to provinces and non-profit training organizations in accordance with Skills Growth Fund Agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act	...	...	...	...
...	10,815,000	...	...	(10,815,000)	...	...	Payments to individuals under the Manpower Mobility Regulations, Section 8, Trainee Travel	...	...	...	...
...	252,693,000	8,590,000	...	(261,283,000)	...	...		...	...	...	...

...	182,648,000	...	...	(182,648,000)	...	...
...	78,509,000	...	...	(78,509,000)	...	...
...	75,385,000	...	...	(75,385,000)	...	...
...	27,312,000	...	...	(27,312,000)	...	...
...	...	2,600,000	...	(2,600,000)	...	...
...	...	143,137,000	4,847,211	(147,984,211)	...	...
...	363,854,000	145,737,000	4,847,211	(514,438,211)	...	...
...	...	458,856,000	...	750,361,217	...	1,209,217,217

...	1,012,000	...	...	(21,000)	...	991,000
...	5,994,000	...	...	...	...	5,994,000
...	4,750,000	...	...	5,552,000	...	10,302,000
...	10,989,000	...	...	157,000	...	11,146,000
...	250,000	...	...	...	...	250,000
...	585,000	...	...	190,000	...	775,000
...	945,000	...	...	150,000	...	1,095,000
...	1,406,000	...	...	(1,406,000)	...	...
...	...	...	...	...	...	...
...	25,931,000	...	...	4,622,000	...	30,553,000

Direct job creation—Canadian Jobs Strategy				
Payments to municipal and other public bodies, community, organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community:				
Canada Works	...	...	...	...
Local Employment Assistance and Development	...	...	...	...
Career—Access	...	...	...	...
Job Corps	...	...	...	...
Employment creation	...	...	...	...
Challenge '85	...	...	...	...
	...	...	...	...
Canadian Jobs Strategy	864,835,702	344,381,515	...	1,047,616,262
National employment services				
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements:				
Federal/Provincial Agricultural Agreements	892,800	98,200	...	614,848
Farm Labour Pools	5,617,256	376,744	...	5,951,683
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	9,476,687	825,313	...	5,731,950
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Canada Mobility Program	9,489,479	1,656,521	...	12,758,770
Payments to organizations or individuals in support of activities complementary to Labour Market Policy:				
Human Resources Planning Boards	145,944	104,056	...	146,875
Business Management Development	618,252	156,748	...	103,100
Options North	805,739	289,261	...	183,682
Co-operative Education Program	...	...	...	...
Items not required for the current year	...	...	...	674,435
	27,046,157	3,506,843	...	26,165,343

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments of transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Government's contribution in respect of fishermen's benefits				
...	194,000,000	(14,000,000)	...	...	(3,645,239)	176,354,761	(S) Government's contribution in respect of fishermen's benefits	176,354,761	...	...	158,753,646
...	**836,478,000**	**599,183,000**	**4,847,211**	**(20,737,994)**	**(3,645,239)**	**1,416,124,978**	Total—Contributions	**1,068,236,620**	**347,888,358**	...	**1,232,535,251**
							Program Summary by Activity				
...	252,693,000	8,590,000	...	(261,283,000)	...	...	Employment training—Canadian Jobs Strategy	...	...	...	...
...	382,154,000	637,693,001	4,847,211	(1,024,694,212)	...	...	Direct job creation—Canadian Jobs Strategy	...	...	...	...
...	...	...	...	1,263,110,217	...	1,263,110,217	Canadian Jobs Strategy	908,360,626	354,749,591	...	1,170,836,544
...	29,100,000	595,000	...	4,622,000	...	34,325,000	National employment services	30,273,147	4,051,853	...	28,762,959
...	194,000,000	(14,000,000)	...	...	(3,645,239)	176,354,761	Government's contribution in respect of fishermen's benefits	176,354,761	...	...	158,753,646
...	**857,947,000**	**632,878,001**	**4,847,211**	**(18,244,995)**	**(3,645,239)**	**1,473,789,978**	**Total Program**	**1,114,988,534**	**358,801,444**	...	**1,358,353,149**
							Immigration Program				
							Contributions				
							Settlement				
...	30,719,000	1	...	6,599,999	...	37,319,000	Adjustment assistance	36,704,177	614,823	...	30,173,872
...	3,144,000	500,000	...	...	...	3,644,000	Immigrant settlement and adaptation	3,580,452	63,548	...	3,203,219
...	...	...	...	500,000	...	500,000	Host Program	319,565	180,435	...	...
...	**33,863,000**	**500,001**	...	**7,099,999**	...	**41,463,000**	**Total Program**	**40,604,194**	**858,806**	...	**33,377,091**
...	**891,818,000**	**633,378,002**	**4,847,211**	**(11,144,996)**	**(3,645,239)**	**1,515,252,978**	**Total Ministry**	**1,155,592,728**	**359,660,250**	...	**1,391,730,240**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department/Canada Employment and Immigration Commission			
Corporate and Special Services Program			
Budgetary (respendable revenues)			
Departmental management and administrative Recoverable expenditures from the Unemployment Insurance Account	14,706,000	14,202,000	13,876,000
Commission management and administration Recoverable expenditures from the Unemployment Insurance Account	206,637,000	203,315,508	205,182,000
Systems and procedures Recoverable expenditures from the Unemployment Insurance Account	19,608,000	18,087,000	21,445,000
Administration of social insurance numbers Recoverable expenditures from the Unemployment Insurance Account	4,516,000	3,819,492	(1)
Canada Employment and Immigration Advisory Council Recoverable expenditures from the Unemployment Insurance Account	468,000	563,000	493,000
Total Program—Budgetary	**245,935,000**	239,987,000	**240,996,000**
Employment and Insurance Program			
Budgetary (respendable revenues)			
Canadian Jobs Strategy Recoverable expenditures from the Unemployment Insurance Account	14,210,000	8,965,000	6,389,000
National employment services Recoverable expenditures from the Unemployment Insurance Account	226,331,000	205,420,997	208,300,491
Program administration Recoverable expenditures from the Unemployment Insurance Account	122,220,000	115,175,675	114,842,296
Insurance benefit services Recoverable expenditures from the Unemployment Insurance Account	378,410,000	338,307,328	329,945,835
Administration of social insurance numbers Recoverable expenditures from the Unemployment Insurance Account	(2)	(2)	5,950,378
Total Program—Budgetary	**741,171,000**	667,869,000	**665,428,000**
Total Ministry—Budgetary	**987,106,000**	907,856,000	**906,424,000**

(1) Comparative figure for 1985 is shown under Employment and Insurance Program in order to reflect last year's activity structure.
(2) Comparative figure for 1986 is shown under Corporate and Special Services Program in order to reflect this year's activity structure.

Revenue

	Current year	Previous year
	$	$
Department/Canada Employment and Immigration Commission		
Corporate and Special Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salary overpayments	...	14,484
Sundries	47,958	1,653,229
Adjustment to prior year's Payables at Year End (PAYE)	1,159,340	428,461
	1,207,298	2,096,174
Services and service fees—		
Special services	427	...
Other non-tax revenue—		
Sundries	6,023,030	1,162,144
Total Program	**7,230,755**	**3,258,318**
Employment and Insurance Program		
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Department owned housing—Rental	16,194	15,060
Refunds of previous years' expenditure—		
Recovery of bad debts	67,104	16,631
Salary overpayments	19,321	20,353
Sundries	657,659	9,341,049
National Industrial Training Program	18,483	82,123
National Institutional Training Program	1,047,011	655,541
Canada Manpower Mobility Program	30,050	38,284
Local Initiative Program	8,253	7,500
Local Employment Assistance Program	249,404	364,013
Outreach Program	109,411	328,728
Canada Works Program	1,928,917	1,386,264
Young Canada Works Program	76,731	33,583
Youth Training Option	6,091	...
Canada Community Services Projects	15,304	25,392
Canada Community Development Projects	640,520	458,849
Local Economic Development Assistance Program	37,799	38,908
New Technology Employment Program	2,722	10,796
Summer Youth Employment Program	14,411	23,540
Community Employment Program	50,849	31,392
National Training Program—Purchases	84	194,949
Adjustment to prior year's Payables at Year End (PAYE)	2,302,053	713,746
	7,282,177	13,771,641
Services and service fees—		
Access to information	727	1,278
Special services	...	3,598
	727	4,876
Other non-tax revenue—		
Court costs	1,083	100
Conscience money	110	3,637
Sundries	46,797	32,608
Crown owned housing	222,330	212,064
Unemployment Insurance fines	903,860	2,327,666
	1,174,180	2,576,075
Total Program	**8,473,278**	**16,367,652**
Immigration Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Assisted passage scheme	795,181	754,947
Other accounts—		
Transportation assistance to settlers	...	39
	795,181	754,986
Refunds of previous years' expenditure—		
Recovery of bad debts	...	4
Recoverable adjustment assistance	6,277	5,638
Transportation assistance to settlers	369	369
Adjustment assistance—Overpayments	4,022	8,735
Salary overpayments	336	158
Deportation expenses	965	...
Sundries	103,711	46,086
Adjustment to prior year's Payables at Year End (PAYE)	37,896	61,171
	153,576	122,161

	Current year	Previous year
	$	$
Services and service fees—		
Application fees—		
Permanent residence	524,153	...
Employment authorization	584,128	...
Employment authorization—Entertainers	33,528	...
Visitor visa extension	222,025	...
Amendment/verification of landing	36,200	...
Amendment/verification of landing—Family	3,475	...
Rate of exchange differential	1,258	...
Prepaid telegrams and cables	7,528	6,055
Sundries	53	...
	1,412,348	6,055
Other non-tax revenue—		
Court costs	53	899
Immigration fines	439,442	412,403
Forfeitures	656,690	910,147
Deportation expenses	864,031	1,469,892
Sundries	12,706	7,875
	1,972,922	2,801,216
Total Program	**4,334,027**	**3,684,418**
Total Department	**20,038,060**	**23,310,388**
Immigration Appeal Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure	428	1,820
Proceeds from sales	20	...
Other non-tax revenue	3	...
Total Program	**451**	**1,820**

	Current year	Previous year
	$	$
Ministry Summary		
Non-Tax Revenue—		
Return on investments	811,375	770,046
Refunds of previous years' expenditure	8,643,479	15,991,796
Services and service fees	1,413,502	10,931
Proceeds from sales	20	...
Other non-tax revenue	9,170,135	6,539,435
Total Ministry	**20,038,511**	**23,312,208**

(1) Interest unless otherwise indicated.

SECTION 6

1985-86
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada
Petro-Canada International Assistance Corporation

CONTENTS

	Page
Program objectives and activity descriptions	6.2
Ministry summary	6.7
Programs by activity	6.12
Transfer payments	6.19
Details of amounts credited to the vote	6.26
Revenue	6.26

Department

Administration Program

Objective

To provide managerial direction and financial, administrative, electronic data processing, human resources and communications support for the achievement of federal and departmental objectives in the fields of energy, minerals and earth sciences.

Activity Description

Direction and Co-ordination
Comprises the offices of the Ministers, Deputy Minister and Associate Deputy Minister, providing overall policy and executive direction, including such functions as the Departmental Secretariat, corporate planning, program evaluation and internal audit.

Finance and Administration
Includes the Financial Management Branch, the Administrative Services Directorate and the Computer Science Centre, which provides financial, administrative and computing support systems and services to the two operational programs of the Department.

Human Resources Management
Human Resources is responsible for human resources matters throughout the Department, including human resources planning, staffing, training and development, organization and classification, staff relations, compensation and benefits, official languages and affirmative action programs.

Communications
The provision of comprehensive public relations activities in support of the Ministers' and departmental programs, designed to provide public information in the areas of energy, minerals and earth sciences, and to provide an analysis of media coverage and public opinion and attitudes towards departmental policies, as well as the monitoring and evaluation of information activities.

Energy Program

Objective

To establish and maintain effective policies, strategies and programs for the supply and efficient use of energy resources, with due respect for other social and economic goals.

Activity Description

Energy Policy
Energy strategy analyses to determine economic costs and benefits of energy policy alternatives preparatory to making policy recommendations; financial and fiscal analyses directed in particular to policies pertaining to corporations and energy projects; special studies covering all energy policy aspects of major sectors of the energy economy; macroeconomic appraisals of the economy in relation to energy; international energy analysis and liaison, multilaterally and bilaterally, and program co-ordination.

Petroleum
The assessment of Canada's petroleum resources and requirements; the conditions of their utilization and development; the requirement for foreign oil to meet Canadian needs; the adaptation of the refining, petrochemical, transportation and marketing sectors of the industry to changing circumstances, the condition of oil and gas markets, domestic and foreign, and the analysis of factors affecting these markets. These studies are undertaken to inform and to meet the needs of federal Government energy planners, consuming and producing provinces, the oil and gas industry and the public. The development and administration of initiatives designed to promote oil and gas development and market expansion and the implementation of agreement with provincial governments with regard to the pricing of gas and oil. These include the collection of revenues via the petroleum compensation charge to fund payments to oil importers and producers of new conventional and synthetic crude oil and the subsidization of certain transportation and exchange costs involved in delivering domestic crude oil east of Montreal; deficiency payments to Interprovincial Pipe Line Limited incurred when defined cost exceed revenues for its Sarnia-Montreal line; funding for heavy oil research, development and demonstration projects; charges on exports of crude oil and oil products; the management of Canadian oil supply; the domestic and export pricing of natural gas and the expansion of gas transmission and distribution systems.

Emergency Planning, including the Energy Supplies Allocation Board
Preparation, maintenance and testing of contingency plans for programs of mandatory allocation and rationing pursuant to the Energy Supplies Emergency Act (1979) to ensure the equitable distribution of available petroleum supplies during a national emergency; development and maintenance of plans for the establishment and operation of a National Emergency Agency for Energy as required by the Emergency Planning Order (1981) to control and regulate energy production, distribution and use in the case of an emergency; Canadian representation on NATO and IEA organizations responsible for contingency planning to deal with petroleum emergencies; and development of measures to mitigate the need for a national emergency regulatory program. Upon declaration of a national emergency, the activity becomes implementation and operation of a mandatory allocation program, and if necessary a rationing program, as required by the Energy Supplies Emergency Act (1979).

Conservation and Non-Petroleum
The analysis of energy demand in various sectors of the economy to determine the potential for energy conservation and oil substitution; the analysis of the sources and uses of non-petroleum energy and alternative fuels; the analysis of the need for research, products development, industrial capability and financial incentives to achieve that potential; and the development of policies and programs which encourage energy conservation, oil substitution and the development of non-petroleum energy and alternative fuels through the dissemination of information and the provision of advice, grants and contributions, research, demonstration projects and input to regulations.

Energy Research and Development
Development of federal R&D policies to support national energy strategy options; collection of information on research, development and demonstration activities in federal and provincial departments and agencies, in industry, in universities, and internationally; provision of advice on allocation of federal R&D resources; technical evaluation of federal energy R&D programs; management of energy R&D programs through contracts and co-operative agreements; and provision of information on Canadian Energy R&D.

Monitoring of Energy Enterprises
Collection of information from companies reporting under the Energy Monitoring Act, covering reserves, production, revenues, costs and profitability, financing and re-investment, foreign transactions, R&D, procurement policies and ownership and control; analysis of data and preparation of public reports; selective auditing of individual company records both to clarify the information provided and to ensure appropriate reporting; monitoring of foreign ownership trends in the industry and provision of advice and data required for application of various Canadianization programs, and conducting periodic review of performance of larger foreign-controlled companies in the petroleum industry.

Petroleum Ownership, Control and Incentives
Developing and maintaining policies, systems, procedures and regulations to administer the Canadian Ownership and Control Determination Act; receiving, processing and certifying applications for certification of Canadian ownership rate and control status; developing policies, systems, procedures and regulations related to eligible costs and to the prevention of leakage under the Petroleum Incentives Program Act; receiving, analyzing and processing applications from individuals, partnerships and companies for incentive contributions and issuing payments; maintenance of application, payment and financial forecast records; providing rulings, interpretations, well approvals and advice to potential applicants for Canadian ownership rate and Canadian control status certificates and petroleum incentive payments; maintaining appropriate records of all activities.

Administration of Canada Oil and Gas Lands
Preparation of regulations and legislation; negotiation, disposition and management of oil and gas rights; approval of development and production plans; supervision and regulation of oil and gas activities; evaluation of oil and gas potential; negotiation and monitoring of Canada benefits; setting of environmental conditions, including oil spill contingency plans; promoting applied research on oil and gas matters related to the approval process; and co-ordination of interdepartmental and intergovernmental co-operative resource management efforts.

Program Management and Support
Senior direction to the activity managers; personnel services in staffing, classification and compensation and benefits; central financial services, co-ordination of financial management and budgeting.

Environmental Studies
To fund environmental and social studies which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands in the North; by including the program management function directly related to the operation of the Environmental Studies Revolving Fund; and under Section 49(9) of the Canada Oil and Gas Act making payment for reasonable costs of such environmental or social studies carried out by any party as the Minister determines are necessary; and under Section 49 Subsections (4),(7) and (11) of the Canada Oil and Gas Act imposing levies upon interest owners of Canada Lands as prescribed by the Minister.

Minerals and Earth Sciences Program

Objective

To ensure the timely availability of mineral policies, strategies and programs designed to maximize the contribution of the minerals and metals sector to the Canadian economy, and to provide timely scientific knowledge, data, technologies and expertise in the earth and mineral related sciences, with emphasis on the mineral and energy resources of the Canadian landmass and offshore areas.

Activity Description

Mineral Industry Development
Develops national mineral policy proposals and provides policy advice to the Minister, the Deputy Minister, other federal departments, other governments and industry on mineral products, mineral markets, and mineral economics including investment, finance, taxation, the prospects for minerals contributing to economic development and job creation; jointly with the provinces, it develops, negotiates and manages a program of mineral development agreements; develops and leads technical/economic missions to foreign mineral markets for mineral and metal sector companies; serves as the principal source of statistics on Canadian minerals for Canada's National Accounts, and on world minerals for all interested parties.

Administration of the Canada Explosives Act
The regulation throughout Canada of the manufacture, importation, storage, sale, transportation by road and use on federal projects of explosives, by inspecting and licensing of factories, magazines and road vehicles, the testing and authorization of explosives, the provision of technical advice to other Government agencies (international, federal and provincial) and the provision of training courses on explosives safety.

Mineral and Energy Technology
Conduct of research and engineering, development in mineral and energy technology, including mining, mineral extraction and processing, metallurgy, utilization of metals and materials, and the supply, conversion and utilization of heavy oil, oil sands, coal, uranium and other fuels together with selected areas of energy conservation and energy fuels transportation; promotion, co-ordination and support of R&D in industry, universities and research institutes in the mineral and energy fields; identification of technological opportunities in mining, metallurgy, and in energy, and transfer of technology to the private sector.

Remote Sensing
The development and the demonstration of systems, methods and instruments to acquire, disseminate and analyze remote sensing data from aircraft and satellites, as a contribution to the development of effective information and management systems for Canada's land and ocean resources and the environment.

Geological Surveys
The conduct of geological, geophysical and geochemical research and surveys; estimation of mineral and non-renewable energy resources; investigation of geological phenomena affecting engineering works and the environment; development of geophysical and other technologies; development of national geoscience standards; fostering Canadian geoscience and Canadian international geoscience activities; co-operation with the provinces, provision of advice to Government; and production and dissemination of maps and reports.

Earth Physics
The provision of a comprehensive geophysical knowledge base on the framework, dynamic processes and hazards of the Canadian landmass; and offshore areas; the operation of the national networks of geophysical observatories and the provision of geophysical standards.

Polar Continental Shelf
The study of scientific problems unique to Arctic Canada and the provision of co-ordinated logistic support to public and private sector groups conducting scientific studies in the Arctic; the provision of information about scientific operations in the Arctic to the scientific community and to the local inhabitants.

Surveying and Mapping
The establishment and maintenance of a national network of accurately located horizontal and vertical positional reference monuments; the acquisition and maintenance of topographical and geographical information on the Canadian landmass; the preparation, publication and distribution of topographical and electoral maps, aeronautical charts and publications, aerial photographs, gazeteers and the National Atlas of Canada; the regulation and management of boundary and property surveys on federal lands; the maintenance of international boundaries.

Program Management and Support
The management of the Program as a whole, including the offices of the Assistant Deputy Ministers (Research and Technology, Earth Sciences and Minerals); and the provision of some common administrative and technical services.

Atomic Energy Control Board

Objective

To control atomic energy in the interests of health and safety and national security.

Activity Description

Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy
The making of regulations for developing, controlling, supervising and licensing the production, application and use of atomic energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the Nuclear Liability Act, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with Atomic Energy of Canada Limited and the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

Activity Description

Nuclear Research and Development
The operation of national nuclear laboratories at Chalk River and Whiteshell provides the multidisciplinary technology base underlying the Canadian Atomic Energy Program. Undertakes applied research and development on existing and future nuclear power reactors, fuel cycles and systems, environmental protection, radioactive waste management, safeguards systems and heavy water production processes to:
(i) secure for Canada a safe, reliable, long-term energy supply;
(ii) increase the utilization of atomic energy to overcome future energy shortages;
(iii) secure the CANDU option by improving reactor efficiency, integrity, and safety;
(iv) demonstrate the safe management of radioactive wastes and other by-products.

Undertakes underlying research on the fundamental physics of matter, on the properties of materials, on chemistry including that fundamental to fuel development and waste management, and on the effects of radiation on man, animals and the environment. Does advanced-systems research to gain a better understanding of new methods of producing energy.

The above programs require major facilities such as reactors, experimental loops, accelerators, hot cells, waste management plants, and support services including financial, administrative, engineering and maintenance.

Demonstration and Other Supported Facilities
Managed by CANDU Operations include:
(a) Gentilly-1 and Douglas Point Prototype reactors.
(b) Heavy water plants in Cape Breton and Quebec.

National Energy Board

Objective

To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil. To ensure the environmentally safe construction and operation of power lines and of oil and gas pipelines subject to federal jurisdiction.

To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Activity Description

Energy Regulation and Advice
Economic and market analysis; financial analysis of pipeline companies; engineering analysis of pipeline and power line contruction proposals; certification of construction and operation of pipelines and power lines subject to federal jurisdiction; regulation of tolls and tariffs; safety inspection of pipelines; conduct of public hearings; and administrative services to the Board.

Petro-Canada

Objective

To mobilize capital and Canadian skills toward the efficient commercialization of Canada's energy resources to meet the energy requirements of Canadians and Canada's energy goals.

Activity Description

Undertakings Requested by the Government
Activities carried out on behalf of, or at the direction of, the Government pursuant to Subsection 7(2) and/or in accordance with Section 24 of the Petro-Canada Act, and for which direct budgetary compensation is provided.

Western Canada Exploration and Development
To engage in and facilitate increased exploration and production of oil and gas and related products in the land-based areas of Canada, particularly over the short to medium term; to engage in and facilitate the development of the oil sands; to pursue enhanced recovery opportunities from conventional oil, heavy oil and oil sands; and to perform high-quality technical services and research in support of operational requirements.

Frontier Exploration and Development
To engage in the exploration and development of long-term supplies of oil and gas in the frontier areas, with highest priority on the early production of oil; to press for the acceleration, delineation and development of known oil and gas reserves, particularly on the East Coast; and to participate, at a modest scale, in selected commercially attractive international exploration and development opportunities.

Investment in Special Projects
Investment in major projects such as Syncrude, a mining venture for the extraction and upgrading of oil from the Athabasca Tar Sands.

Petro-Canada Products
To establish and maintain a self-sustaining presence in the downstream refining and marketing business in all regions of the country, through effective improvements to the Corporation's base of operations, adjustments of imbalances in regional refining, marketing and product supply systems, and the provision of hydrocarbon-related products and services to Canadian consumers, with the emphasis on Petro-Canada's unique Canadian identity.

Corporate Items
Includes administrative capital, debt servicing, share purchases, dividend payments and other corporate operating expenditures.

Petro-Canada International Assistance Corporation

Objective

To assist developing countries to reduce or eliminate their dependence on imported oil by undertaking exploratory and related activities to assess and develop hydrocarbon potential of the recipient country.

Activity Description

Project Investigation and Preparation
Assessment of oil and gas project proposals, including preliminary studies, on site missions and related activities.

Exploration Activities and Technical Co-operation
Participation in exploration for hydrocarbon resources and exploration related projects in developing countries and the provision of technical assistance, including aspects of technology transfer and training of personnel from developing countries.

Administration
Provision of resources for the Board of Directors and general administrative support, including legal, financial and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	40,877,600	...	...	40,877,600	1	Program expenditures				
...	...	...	11,968	11,968		Transfer from TB Vote 10[1]				
...	40,877,600	...	11,968	40,889,568		Total—Vote 1	37,315,548	3,574,020	...	39,393,260
					(S)	Minister of Energy, Mines and Resources—Salary and motor car allowance	39,530	...	...	41,682
...	42,000	...	(2,470)	39,530						
...	3,263,000	...	335,000	3,598,000	(S)	Contributions to employee benefit plans	3,598,000	...	...	3,544,000
					(S)	Refunds of amounts credited to revenue in previous years	4,955	...	...	827
...	...	...	4,955	4,955						
...	**44,182,600**	...	**349,453**	**44,532,053**		**Total Program—Budgetary**	**40,958,033**	**3,574,020**	...	**42,979,769**
						Energy Program				
...	136,342,505	...	...	136,342,505	5	Operating expenditures				
					5b	Pursuant to Section 22 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty the Queen in right of Canada to provide a guarantee from time to time in accordance with terms and conditions approved by the Minister of Finance for loans not exceeding in the aggregate $275,000,000 to NewGrade Energy Inc. for a heavy oil upgrader				
...	...	1	...	1						
...	...	...	20,196	20,196		Transfer from TB Vote 10[1]				
...	...	...	(6,000,000)	(6,000,000)		Transfer to Vote 20				
...	136,342,505	1	(5,979,804)	130,362,702		Total—Vote 5	110,424,345	19,938,357	...	109,493,703
...	199,991,000	...	...	199,991,000	10	Grants and contributions				
...	...	...	(11,999,999)	(11,999,999)		Transfer to Vote 20				
...	199,991,000	...	(11,999,999)	187,991,001		Total—Vote 10	140,371,501	47,619,500	...	351,331,061
...	109,500,000	...	...	109,500,000	15	Canadian Home Insulation Program				
...	...	...	(54,999,999)	(54,999,999)		Transfer to Vote 20				
...	109,500,000	...	(54,999,999)	54,500,001		Total—Vote 15	37,242,813	17,257,188	...	133,525,032
...	40,000,000	...	...	40,000,000	20	Canada Oil Substitution Program				
					20a	Payments for the purposes of the Oil Substitution and Conservation Act—Transfer of $54,999,999 from Energy, Mines and Resources Vote 15				
...	...	1	...	1						

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					20b	Transfer of $6,000,000 from Energy, Mines and Resources Vote 5 and $11,999,999 from Energy, Mines and Resources Vote 10				
...	...	1	...	1		Transfer from: Vote 5				
...	...	...	6,000,000	6,000,000		Vote 10				
...	...	...	11,999,999	11,999,999		Vote 15				
...	...	...	54,999,999	54,999,999						
...	40,000,000	2	72,999,998	113,000,000		Total—Vote 20	112,068,909	931,091	...	185,782,298
...	1,600,000,000	...	...	1,600,000,000	25	Petroleum Incentives Program	1,499,758,602	100,241,398	...	1,735,330,338
					(S)	Payments to Interprovincial Pipe Line Limited in respect of deficiencies related to the Montreal extension	8,683,851	...	...	7,156,304
...	8,400,000	100,000	183,851	8,683,851						
...	290,000,000	(346,000,000)	56,000,000	...	(S)	Payment of petroleum compensation to persons in accordance with the Energy Administration Act, as amended				
...	...	...	500,000,000	500,000,000		Total annual authorized limit in accordance with Section 77 of the Act, as amended				
...	290,000,000	(346,000,000)	556,000,000	500,000,000		Total	(136,003,527)	636,003,527	...	438,316,907
					(S)	Canada-Nova Scotia Development Fund—Payments in accordance with Canada-Nova Scotia Oil and Gas Agreement Act				
50,000,000	50,000,000	40,000,000	(90,000,000)	50,000,000		Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively *less* any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total of all such payments for the four fiscal years shall not exceed $200,000,000.				
...	...	...	50,000,000	50,000,000		Annual non-lapsing authority in accordance with Section 87(a) of the Act				
...	...	...	...	...		*Less:* amount charged to any other appropriation for the purposes of making payments pursuant to Part V of the Act for the fiscal year 1985-86				
50,000,000	50,000,000	40,000,000	(40,000,000)	100,000,000		Total	80,668,326	...	19,331,674	20,000
...	7,703,000	...	790,000	8,493,000	(S)	Contributions to employee benefit plans	8,493,000	...	...	7,568,000
3,664,118	...	...	...	3,664,118	(S)	Environmental Studies Revolving Fund	1,553,040	...	2,111,078	(1,638,263)
...	...	6,000,000	(1,144,022)	4,855,978	(S)	Offshore Oil and Gas Resource Revenue Fund	4,855,978	...	...	21,000,000

...	...	...	85,314	85,314	(S)	Refunds of amounts credited to revenue in previous years	85,314	...	...	924,520
...	...	...	...	...		Appropriations not required for the current year	...	...	...	808,578,427
53,664,118	2,441,936,505	(299,899,997)	515,935,339	2,711,635,965		Total budgetary	1,868,202,152	821,991,061	21,442,752	3,797,388,327
...	8,277,000	...	...	8,277,000	L30	Loans to finance regional electrical interconnections. (Gross)	2,061,278	6,215,722	...	3,894,455
...	...	3,400,000	...	3,400,000	L31c	Loans to New Grade Energy Inc. for the study and construction of a heavy oil upgrader in Saskatchewan. (Gross)	3,310,043	89,957	...	...
42,196,000	...	...	...	42,196,000	(S)	(L) Subscriptions of shares and equity debentures of the Co-operative Energy Corporation pursuant to the Co-operative Energy Act, Section 24. Limit $100,000,000. (Gross)	...	...	42,196,000	...
42,196,000	8,277,000	3,400,000	...	53,873,000		Total non-budgetary	5,371,321	6,305,679	42,196,000	3,894,455
53,664,118	**2,441,936,505**	**(299,899,997)**	**515,935,339**	**2,711,635,965**		**Total Program—Budgetary**	**1,868,202,152**	**821,991,061**	**21,442,752**	**3,797,388,327**
42,196,000	**8,277,000**	**3,400,000**	**...**	**53,873,000**		**Non-budgetary**	**5,371,321**	**6,305,679**	**42,196,000**	**3,894,455**
						Minerals and Earth Sciences Program				
...	253,711,100	...	...	253,711,100	35	Operating expenditures				
...	...	4,067,750	...	4,067,750	35b	Operating expenditures				
...	...	...	364,636	364,636		Transfer from TB Vote 10[1]				
...	253,711,100	4,067,750	364,636	258,143,486		Total—Vote 35	244,034,283	14,109,203	...	222,117,124
...	46,211,600	...	...	46,211,600	40	Capital expenditures	35,287,936	10,923,664	...	40,630,290
...	17,335,100	...	...	17,335,100	45	Grants and contributions				
...	...	12,109,000	...	12,109,000	45b	Grants and contributions				
...	17,335,100	12,109,000	...	29,444,100		Total—Vote 45	21,338,364	8,105,736	...	8,027,534
...	17,122,000	...	1,755,000	18,877,000	(S)	Contributions to employee benefit plans	18,877,000	...	...	16,664,000
...	...	...	5,359	5,359	(S)	Refunds of amounts credited to revenue in previous years	5,359	...	...	7,376
...	**334,379,800**	**16,176,750**	**2,124,995**	**352,681,545**		**Total Program—Budgetary**	**319,542,942**	**33,138,603**	**...**	**287,446,324**
53,664,118	**2,820,498,905**	**(283,723,247)**	**518,409,787**	**3,108,849,563**		**Total Department—Budgetary**	**2,228,703,127**	**858,703,684**	**21,442,752**	**4,127,814,420**
42,196,000	**8,277,000**	**3,400,000**	**...**	**53,873,000**		**Non-budgetary**	**5,371,321**	**6,305,679**	**42,196,000**	**3,894,455**
						Atomic Energy Control Board				
...	21,817,000	...	...	21,817,000	50	Program expenditures				
...	...	456,000	...	456,000	50b	Program expenditures				
...	21,817,000	456,000	...	22,273,000		Total—Vote 50	18,691,516	3,581,484	...	18,627,956
...	1,844,000	...	189,000	2,033,000	(S)	Contributions to employee benefit plans	2,033,000	...	...	1,825,000
...	**23,661,000**	**456,000**	**189,000**	**24,306,000**		**Total Program—Budgetary**	**20,724,516**	**3,581,484**	**...**	**20,452,956**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Atomic Energy of Canada Limited				
...	299,528,000	...	...	299,528,000	55	Operating expenditures	244,892,753	54,635,247	...	294,435,698
...	32,089,000	...	...	32,089,000	60	Capital expenditures	30,228,000	1,861,000	...	31,100,000
...	**331,617,000**	**...**	**...**	**331,617,000**		**Total Program—Budgetary**	**275,120,753**	**56,496,247**	**...**	**325,535,698**
						National Energy Board				
...	24,364,000	...	...	24,364,000	65	Program expenditures	22,094,314	2,269,686	...	21,299,979
...	2,685,000	...	276,000	2,961,000	(S)	Contributions to employee benefit plans	2,961,000	...	...	2,743,000
...	**27,049,000**	**...**	**276,000**	**27,325,000**		**Total Program—Budgetary**	**25,055,314**	**2,269,686**	**...**	**24,042,979**
						Petro-Canada				
					(S)	Payment to Petro-Canada for the purposes of an advance to Canertech Incorporated in accordance with an Act to amend the Petro-Canada Act				
18,160,468	...	...	...	18,160,468			...	...	18,160,468	...
					(S)	Payment to Petro-Canada to maintain the Imperial Oil Ltd Cold Lake Project in accordance with an Act to amend the Petro-Canada Act				
44,916	...	...	...	44,916			...	...	44,916	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	17,039,532
18,205,384	...	...	...	18,205,384		Total budgetary	...	...	18,205,384	17,039,532
					(S)	(L) Advances for loans to, or purchase of preferred shares in, the Corporation pursuant to the Petro-Canada Act, Section 22. Limit $1,000,000,000. (Net)				
27,228,147	...	...	...	27,228,147			...	...	27,228,147	...
						Subscriptions for common shares of the Corporation pursuant to the Petro-Canada Act, Section 5. Limit $4,900,000,000. (Gross)				
3,830,500,000	...	...	...	3,830,500,000			...	...	3,830,500,000	...
3,857,728,147	...	...	...	3,857,728,147		Total non-budgetary	...	...	3,857,728,147	...
18,205,384	**...**	**...**	**...**	**18,205,384**		**Total Program—Budgetary**	**...**	**...**	**18,205,384**	**17,039,532**
3,857,728,147	**...**	**...**	**...**	**3,857,728,147**		**Non-budgetary**	**...**	**...**	**3,857,728,147**	**...**

						Petro-Canada International Assistance Corporation				
...	30,500,000	...	...	30,500,000	70	Payments to Petro-Canada International Assistance Corporation	23,800,000	6,700,000	...	60,500,000
...	**30,500,000**	**...**	**...**	**30,500,000**		**Total Program—Budgetary**	**23,800,000**	**6,700,000**	**...**	**60,500,000**
71,869,502	**3,233,325,905**	**(283,267,247)**	**518,874,787**	3,540,802,947		Total Ministry—Budgetary	2,573,403,710	**927,751,101**	**39,648,136**	**4,575,385,585**
3,899,924,147	**8,277,000**	**3,400,000**	**...**	3,911,601,147		Non-budgetary	5,371,321	**6,305,679**	**3,899,924,147**	**3,894,455**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	7,535,925	...	...	257,845	59,577	...	7,853,347	Direction and co-ordination	7,485,691	367,656	...	...
...	26,471,065	...	...	(482,005)	172,226	(8,934,000)	17,227,286	Finance and administration	16,897,697	329,589	...	...
...	4,703,386	...	11,968	315,000	49,826	...	5,080,180	Human resources management	4,929,914	150,266	...	...
...	14,011,224	...	...	(1,130,140)	55,856	...	12,936,940	Communications	10,348,581	2,588,359	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	40,300,883
...	(8,934,000)	...	...	...	...	8,934,000	...	Revenue credited to the vote	...	...	...	...
...	43,787,600	...	11,968	(1,039,300)	337,485	...	43,097,753	Total—Operating	39,661,883	3,435,870	...	40,300,883
								Capital				
...	30,000	...	...	131,200	...	...	161,200	Direction and co-ordination	150,122	11,078	...	...
...	327,000	...	...	795,100	...	...	1,122,100	Finance and administration	1,004,480	117,620	...	...
...	15,000	...	...	3,000	...	...	18,000	Human resources management	17,974	26	...	...
...	23,000	...	...	110,000	...	...	133,000	Communications	123,574	9,426	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,678,886
...	395,000	...	...	1,039,300	...	...	1,434,300	Total—Capital	1,296,150	138,150	...	2,678,886
								Program Summary				
...	7,565,925	...	...	389,045	59,577	...	8,014,547	Direction and co-ordination	7,635,813	378,734	...	...
...	17,864,065	...	...	313,095	172,226	...	18,349,386	Finance and administration	17,902,177	447,209	...	...
...	4,718,386	...	11,968	318,000	49,826	...	5,098,180	Human resources management	4,947,888	150,292	...	...
...	14,034,224	...	...	(1,020,140)	55,856	...	13,069,940	Communications	10,472,155	2,597,785	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	42,979,769
...	44,182,600	...	11,968	...	337,485	...	44,532,053	**Total Program—Budgetary**	40,958,033	3,574,020	...	42,979,769
								Energy Program				
								Operating				
...	8,244,000	...	...	(126,000)	108,000	...	8,226,000	Energy policy	7,862,379	363,621	...	10,724,298
...	8,869,000	...	...	(304,000)	26,000	...	8,591,000	Petroleum—Other	6,991,426	1,599,574	...	...
...	2,091,000	...	...	...	41,000	...	2,132,000	Emergency planning, including the Energy Supplies Allocation Board	1,662,626	469,374	...	1,363,623
...	84,562,000	...	17,952	(2,027,000)	523,000	...	83,075,952	Conservation and non-petroleum	70,976,996	12,098,956	...	...

...	2,012,000	...	...	(18,000)	17,000	...	2,011,000	Energy research and development	1,829,037	181,963	...	1,893,753
...	1,649,000	...	...	(48,000)	(5,000)	...	1,596,000	Monitoring of energy enterprises	1,208,736	387,264	...	877,906
...	24,986,000	...	...	(3,126,000)	68,719	...	21,928,719	Petroleum ownership, control and incentives	18,893,675	3,035,044	...	17,301,831
...	9,424,000	...	...	(1,626,000)	58,595	...	7,856,595	Administration of Canada Oil and Gas Lands	6,599,959	1,256,636	...	6,726,386
...	1,561,505	1	2,244	20,000	38,000	...	1,621,750	Program management and support	1,618,364	3,386	...	...
3,664,118	297,000	...	...	...	(1,087,180)	(2,797,000)	76,938	Environmental studies	(2,034,140)	...	2,111,078	(3,499,097)
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	77,780,038
...	(2,797,000)	...	...	...	...	2,797,000	...	Revenue credited to the vote	...	...	...	...
3,664,118	140,898,505	1	20,196	(7,255,000)	(211,866)	...	137,115,954	Total—Operating	115,609,058	19,395,818	2,111,078	113,168,738
								Capital				
...	34,000	...	...	126,000	...	...	160,000	Energy policy	158,324	1,676	...	288,070
...	62,000	...	...	83,000	...	...	145,000	Petroleum—Other	132,834	12,166	...	...
...	9,000	...	...	...	...	...	9,000	Emergency planning, including the Energy Supplies Allocation Board	2,097	6,903	...	15,460
...	165,000	...	...	1,000,000	...	...	1,165,000	Conservation and non-petroleum	939,249	225,751	...	...
...	11,000	...	...	18,000	...	...	29,000	Energy research and development	18,557	10,443	...	13,020
...	5,000	...	...	28,000	...	...	33,000	Monitoring of energy enterprises	28,997	4,003	...	13,839
...	283,000	...	...	...	...	...	283,000	Petroleum ownership, control and incentives	48,803	234,197	...	162,331
...	53,000	...	...	...	...	...	53,000	Administration of Canada Oil and Gas Lands	30,600	22,400	...	133,352
...	25,000	...	...	...	...	...	25,000	Program management and support	...	25,000	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	692,315
...	647,000	...	...	1,255,000	...	...	1,902,000	Total—Capital	1,359,461	542,539	...	1,318,387
								Transfer payments				
...	307,000	...	...	...	...	...	307,000	Energy policy	307,000	...	...	2,343,150
...	157,100,000	100,000	...	40,400,000	183,851	...	197,783,851	Petroleum—Other	179,859,343	17,924,508	...	218,481,982
...	290,000,000	(346,000,000)	...	...	556,000,000	...	500,000,000	Petroleum Compensation (Statutory Vote)	957,330,419	(457,330,419)	...	3,454,832,427
...	...	...	...	...	...	...	...	Revenue credited to the vote	(1,093,333,946)	1,093,333,946	...	(2,207,917,092)
...	*290,000,000*	*(346,000,000)*	...	...	*556,000,000*	...	*500,000,000*		*(136,003,527)*	*636,003,527*	...	*1,246,915,335*
...	292,575,000	2	...	12,117,000	...	...	304,692,002	Conservation and non-petroleum	241,406,782	63,285,220	...	387,630,762
...	300,000	...	...	57,000	...	...	357,000	Energy research and development	356,452	548	...	175,333
...	1,600,000,000	...	...	...	...	...	1,600,000,000	Petroleum ownership, control and incentives	1,499,758,602	100,241,398	...	1,735,330,338
50,000,000	50,000,000	46,000,000	...	1,126,000	(41,144,022)	...	105,981,978	Administration of Canada Oil and Gas Lands	86,124,304	526,000	19,331,674	21,020,000
...	509,000	...	...	...	...	...	509,000	Program management and support	386,972	122,028	...	391,000
...	2,500,000	...	...	...	1,087,180	...	3,587,180	Environmental studies	3,587,180	...	...	1,860,834

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	(92,900,000)	...	...	(47,700,000)	...	...	(140,600,000)	Funds available from the Province of Alberta under the Market Development Incentives Program	(124,549,475)	(16,050,525)	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	..	68,752,468
50,000,000	2,300,391,000	(299,899,998)	...	6,000,000	516,127,009	...	2,572,618,011	Total—Transfer payments	1,751,233,633	802,052,704	19,331,674	3,682,901,202
								Non-budgetary				
...	8,277,000	3,400,000	...	...	...	...	11,677,000	Conservation and non-petroleum	5,371,321	6,305,679	...	3,894,455
42,196,000	...	...	...	...	...	...	42,196,000	Co-operative Energy Corporation shares	...	...	42,196,000	...
42,196,000	8,277,000	3,400,000	...	...	...	...	53,873,000	Total—Non-budgetary	5,371,321	6,305,679	42,196,000	3,894,455
								Program Summary				
...	8,585,000	...	...	...	108,000	...	8,693,000	Energy policy	8,327,703	365,297	...	13,355,518
...	456,031,000	(345,900,000)	...	40,179,000	556,209,851	...	706,519,851	Petroleum	50,980,076	655,539,775	...	1,465,397,317
...	2,100,000	...	...	...	41,000	...	2,141,000	Emergency planning, including the Energy Supplies Allocation Board	1,664,723	476,277	...	1,379,083
...	377,302,000	2	17,952	11,090,000	523,000	...	388,932,954	Conservation and non-petroleum— Budgetary	313,323,027	75,609,927	...	387,630,762
...	8,277,000	3,400,000	...	...	...	...	11,677,000	Non-budgetary	5,371,321	6,305,679	...	3,894,455
...	2,323,000	...	...	57,000	17,000	...	2,397,000	Energy research and development	2,204,046	192,954	...	2,082,106
...	1,654,000	...	...	(20,000)	(5,000)	...	1,629,000	Monitoring of energy enterprises	1,237,733	391,267	...	891,745
...	1,625,269,000	...	...	(3,126,000)	68,719	...	1,622,211,719	Petroleum ownership, control and incentives	1,518,701,080	103,510,639	...	1,752,794,500
50,000,000	59,477,000	46,000,000	...	(500,000)	(41,085,427)	...	113,891,573	Administration of Canada Oil and Gas Lands	92,754,863	1,805,036	19,331,674	27,879,738
...	2,095,505	1	2,244	20,000	38,000	...	2,155,750	Program management and support	2,005,336	150,414	...	391,000
3,664,118	...	...	...	...	...	...	3,664,118	Environmental studies	1,553,040	...	2,111,078	(1,638,263)
42,196,000	...	...	...	...	...	...	42,196,000	Co-operative Energy Corporation shares— Non-budgetary	...	...	42,196,000	...

...	(92,900,000)	...	...	(47,700,000)	...	...	(140,600,000)	Funds available from the Province of Alberta under the Market Development Incentives Program	(124,549,475)	(16,050,525)	...	...	
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	147,224,821	
53,664,118	2,441,936,505	(299,899,997)	20,196	...	515,915,143	...	2,711,635,965	Total Program— Budgetary	1,868,282,152	821,991,061	21,442,752	3,797,388,327	
42,196,000	8,277,000	3,600,000	...	...	...	...	53,873,000	Non-budgetary	5,371,321	6,305,679	42,196,000	3,894,455	
								Minerals and Earth Sciences Program					
								Operating					
...	11,525,000	130,000	...	(45,000)	100,035	...	11,710,035	Mineral industry development	9,415,164	2,294,871	...	...	
...	2,065,000	...	...	(106,500)	22,815	...	1,981,315	Administration of the Canada Explosives Act	2,152,897	(171,582)	...	1,723,665	
...	68,162,000	355,000	24,684	280,000	428,220	...	69,249,904	Mineral and energy technology	65,363,188	3,886,716	...	...	
...	24,857,000	...	24,684	(30,000)	93,015	...	24,944,699	Remote sensing	24,669,099	275,600	...	17,533,012	
...	80,863,000	549,750	243,460	(2,442,700)	486,135	...	79,699,645	Geological surveys	77,352,023	2,347,622	...	61,196,720	
...	14,031,000	...	31,416	1,703,300	103,545	...	15,869,261	Earth physics	15,860,407	8,854	...	14,861,951	
...	6,015,000	...	...	826,400	17,550	...	6,858,950	Polar continental shelf	7,136,105	(277,155)	...	6,572,857	
...	56,365,000	...	35,904	78,000	454,639	...	56,933,543	Surveying and mapping	55,574,325	1,359,218	...	47,445,875	
...	6,950,100	3,033,000	4,488	(263,500)	54,405	...	9,778,493	Program management and support	5,393,434	4,385,059	...	5,499,067	
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	83,955,353	
...	270,833,100	4,067,750	364,636	...	1,760,359	...	277,025,845	Total—Operating	262,916,642	14,109,203	...	238,788,500	
								Capital					
...	141,000	...	...	...	...	...	141,000	Mineral industry development	48,546	92,454	...	...	
...	50,000	...	...	15,000	...	...	65,000	Administration of the Canada Explosives Act	80,419	(15,419)	...	90,998	
...	10,095,000	...	...	130,000	...	...	10,225,000	Mineral and energy technology	9,570,512	654,488	...	...	
...	18,229,000	...	...	115,000	...	...	18,344,000	Remote sensing	13,273,998	5,070,002	...	11,496,483	
...	5,346,000	...	...	(96,000)	...	...	5,250,000	Geological surveys	4,808,441	441,559	...	6,823,166	
...	2,998,000	...	...	88,000	...	...	3,086,000	Earth physics	2,911,604	174,396	...	2,728,762	
...	52,000	...	...	...	...	...	52,000	Polar continental shelf	49,923	2,077	...	45,539	
...	8,890,000	...	...	(260,000)	...	...	8,630,000	Surveying and mapping	4,255,388	4,374,612	...	6,287,004	
...	410,600	...	...	8,000	...	...	418,600	Program management and support	289,105	129,495	...	443,013	
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	12,715,325	
...	46,211,600	...	...	...	...	...	46,211,600	Total—Capital	35,287,936	10,923,664	...	40,630,290	
								Transfer payments					
...	2,196,000	10,709,000	...	153,840	...	...	13,058,840	Mineral industry development	8,731,701	4,327,139	...	1,880,182	
...	55,000	...	...	420,000	...	...	475,000	Mineral and energy technology	459,509	15,491	...	206,449	
...	13,300,000	...	...	(1,842,215)	...	...	11,457,785	Remote sensing	7,700,000	3,757,785	...	4,100,000	
...	...	1,277,500	...	(1,277,500)	...	...	...	Geological surveys	...	...	...	62,924	
...	76,000	...	...	...	...	...	76,000	Surveying and mapping	76,000	...	...	76,000	
...	1,708,100	122,500	...	2,545,875	...	...	4,376,475	Program management and support	4,371,154	5,321	...	1,758,077	

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	(56,098)
...	17,335,100	12,109,000	...	...	...	...	29,444,100	Total—Transfer payments	21,338,364	8,105,736	...	8,027,534
								Program Summary				
...	13,862,000	10,839,000	...	108,840	100,035	...	24,909,875	Mineral industry development	18,195,411	6,714,464	...	1,880,182
...	2,115,000	...	...	(91,500)	22,815	...	2,046,315	Administration of the Canada Explosives Act	2,233,316	(187,001)	...	1,814,663
...	78,312,000	355,000	24,684	830,000	428,220	...	79,949,904	Mineral and energy technology	75,393,209	4,556,695	...	206,449
...	56,386,000	...	24,684	(1,757,215)	93,015	...	54,746,484	Remote sensing	45,643,097	9,103,387	...	33,129,495
...	86,209,000	1,827,250	243,460	(3,816,200)	486,135	...	84,949,645	Geological surveys	82,160,464	2,789,181	...	68,082,810
...	17,029,000	...	31,416	1,791,300	103,545	...	18,955,261	Earth physics	18,772,011	183,250	...	17,590,713
...	6,067,000	...	...	826,400	17,550	...	6,910,950	Polar continental shelf	7,186,028	(275,078)	...	6,618,396
...	65,331,000	...	35,904	(182,000)	454,639	...	65,639,543	Surveying and mapping	59,905,713	5,733,830	...	53,808,879
...	9,068,800	3,155,500	4,488	2,290,375	54,405	...	14,573,568	Program management and support	10,053,693	4,519,875	...	7,700,157
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	96,614,580
...	334,379,800	16,176,750	364,636	...	1,760,399	...	352,681,545	**Total Program—Budgetary**	319,542,942	33,138,683	...	287,446,324
53,664,118	2,830,498,905	(283,723,247)	396,800	...	518,012,987	...	3,108,849,563	**Total Department—**				
42,196,000	8,277,000	3,600,000	...	...	...	...	53,873,000	**Budgetary**	2,228,703,127	858,703,684	21,442,752	4,127,814,420
								Non-budgetary	5,371,321	6,305,679	42,196,000	3,894,455
								Atomic Energy Control Board				
								Operating				
...	22,879,000	456,000	...	(117,500)	189,000	...	23,406,500	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	19,874,005	3,532,495	...	19,787,873
								Capital				
...	291,000	...	...	...	...	...	291,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	257,911	33,089	...	221,453

								Transfer payments				
								Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	592,600	15,900	...	443,630
...	491,000	...	...	117,500	...	...	608,500					
...	**23,661,000**	**456,000**	**...**	**...**	**189,000**	**...**	24,306,000	**Total Program—Budgetary**	**20,724,516**	**3,581,484**	**...**	**28,452,956**
								Atomic Energy of Canada Limited				
								Operating				
								Nuclear research and development:				
...	255,044,000	...	...	...	...	...	255,044,000	Expenditures	176,612,000	25,000,000	...	195,013,000
...	(53,432,000)	...	...	...	...	...	(53,432,000)	Research and development revenues	...	...	...	...
								Demonstration and other supported facilities:				
...	14,925,000	...	...	6,654,000	...	...	21,579,000	Prototypes reactors	20,632,744	946,256	...	13,588,698
...	115,080,000	...	...	(6,654,000)	...	...	108,426,000	Heavy water plants	77,876,009	30,549,991	...	116,934,000
...	**331,617,000**	**...**	**...**	**...**	**...**	**...**	331,617,000	**Total Program—Budgetary**	**275,120,753**	**56,496,247**	**...**	**325,535,698**
								National Energy Board				
								Operating				
...	26,539,000	...	...	...	276,000	...	26,815,000	Energy regulation and advice	24,727,294	2,087,706	...	23,796,944
								Capital				
...	510,000	...	...	...	...	...	510,000	Energy regulation and advice	328,020	181,980	...	246,035
...	**27,049,000**	**...**	**...**	**...**	**276,000**	**...**	27,325,000	**Total Program—Budgetary**	**25,055,314**	**2,269,686**	**...**	**24,042,979**
								Petro-Canada				
								Operating				
18,205,384	...	...	...	...	...	...	18,205,384	Undertakings requested by the Government	...	...	18,205,384	17,039,532
								Non-budgetary				
								Corporate activities:				
								Western Canada exploration and development	...	...	...	...
...	346,000,000	...	...	...	(346,000,000)	...	...	Frontier exploration and development	...	...	...	...
...	476,000,000	...	...	...	(476,000,000)	...	...	Investment in special projects	...	...	...	...
...	70,000,000	...	...	...	(70,000,000)	...	...	Petro-Canada products	...	...	...	...
...	179,000,000	...	...	...	(179,000,000)	...	...	Corporate items	...	...	...	...
...	356,000,000	...	...	...	(356,000,000)	...	...	Other funds available:				
								Borrowings from private sector	...	...	...	...
...	(200,000,000)	...	...	...	200,000,000	...	...	Funds provided from operations	...	...	...	...
...	(808,000,000)	...	...	...	808,000,000	...	...	Change in working capital	...	...	...	...
...	(125,000,000)	...	...	...	125,000,000	...	...					

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	(294,000,000)	...	...	...	294,000,000	...	...	Petroleum incentive payments	...	...	...	...
3,857,728,147	...	...	...	...	...	...	3,857,728,147	Petro-Canada	...	...	3,857,728,147	...
3,857,728,147	...	...	...	...	...	...	3,857,728,147	Total—Non-budgetary	...	...	3,857,728,147	...
18,205,384	...	...	...	...	...	...	**18,205,384**	**Total Program—Budgetary**	...	...	**18,205,384**	**17,039,532**
3,857,728,147	...	...	...	...	...	...	**3,857,728,147**	**Non-budgetary**	...	...	**3,857,728,147**	...
								Petro-Canada International Assistance Corporation				
								Operating				
...	2,000,000	...	...	...	...	...	2,000,000	Project investigation and preparation	210,000	1,790,000	...	779,000
...	26,300,000	...	...	...	...	...	26,300,000	Exploration activities and technical co-operation	21,912,000	4,388,000	...	49,587,000
...	2,200,000	...	...	...	...	...	2,200,000	Administration	1,678,000	522,000	...	1,100,000
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	9,034,000
...	**30,500,000**	...	...	...	...	...	**30,500,000**	**Total Program—Budgetary**	**23,800,000**	**6,700,000**	...	**60,500,000**
71,869,502	**3,233,325,905**	**(283,267,247)**	**396,800**	...	**518,477,987**	...	**3,540,802,947**	**Total Ministry—Budgetary**	**2,573,403,710**	**927,751,101**	**39,648,136**	**4,575,385,585**
3,899,924,147	**8,277,000**	**3,400,000**	...	...	...	...	**3,911,601,147**	**Non-budgetary**	**5,371,321**	**6,305,679**	**3,899,924,147**	**3,894,455**

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Energy Program				
							Grants				
							Energy policy				
...	125,000	...	...	...	...	125,000	University of Calgary for the Energy Resources Institute	125,000	...	...	125,000
							Administration of Canada Oil and Gas Lands				
...	...	6,000,000	...	...	(1,144,022)	4,855,978	(S) Payment to Nova Scotia for the Offshore Oil and Gas Resource Revenue Fund established under the Canada/Nova Scotia Oil and Gas Agreement Act	4,855,978	...	...	21,000,000
							Program management and support				
...	50,000	...	...	...	...	50,000	In support of organizations associated with the research, development, management and promotion of energy-related issues	47,000	3,000	...	47,000
...	**175,000**	**6,000,000**	**...**	**...**	**(1,144,022)**	**5,030,978**	Total—Grants	**5,027,978**	**3,000**	**...**	**21,172,000**
							Contributions				
							Energy policy				
...	182,000	...	...	...	...	182,000	In support of Laval University for a scholarship program	182,000	...	...	169,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,049,150
...	182,000	...	...	...	...	182,000		182,000	...	...	2,218,150
							Petroleum				
...	150,000	...	...	...	...	150,000	In support of the natural gas liquids supply development	150,000	...	...	150,000
...	650,000	...	...	...	...	650,000	Joint Canada-Saskatchewan program for the development of heavy oil recovery technology (1976)	87,738	562,262	...	125,485
...	60,000,000	...	...	(3,000,000)	...	57,000,000	Oil substitution—Distribution systems expansion	54,800,336	2,199,664	...	59,999,999
...	57,000,000	...	...	(7,242,401)	...	49,757,599	Natural Gas Laterals Program	46,461,651	3,295,948	...	170,859,901
...	27,000,000	...	...	(4,300,000)	...	22,700,000	Gas Marketing Assistance Program	18,234,748	4,465,252	...	20,456,040
...	3,900,000	...	...	...	...	3,900,000	Canada-Saskatchewan Agreement on Fossil Fuel Research, Development and Demonstration (1981)	2,465,369	1,434,631	...	1,623,341

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							(S) Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System	8,683,851	...	...	7,156,305
...	8,400,000	100,000	...	...	183,851	8,683,851	(S) Petroleum compensation	957,330,419[1]	(457,330,419)[1]	...	3,454,832,427[1]
...	290,000,000	(346,000,000)	...	...	556,000,000	500,000,000	Market Development Incentives Program	(124,549,475)	(16,050,525)	...	(41,889,089)
...	(92,900,000)	...	...	(47,700,000)	...	(140,600,000)	Transportation Assistance Program	7,242,401	...	...	...
...	...	...	...	7,242,401	...	7,242,401	Payment to Trans Canada Pipelines *re* transportation toll increase	41,733,249	5,966,751	...	...
...	...	...	...	47,700,000	...	47,700,000		1,012,640,287[1]	(455,456,436)[1]	...	3,673,314,409[1]
...	354,200,000	(345,900,000)	...	(7,300,000)	556,183,851	557,183,851					
							Conservation and non-petroleum				
							In support of the development and commercialization of new coal utilization technology	23,893,026	6,371,974	...	10,195,722
...	30,265,000	...	...	...	...	30,265,000	Payment to New Brunswick Power Commission *re:* Coleson Cove Plant	14,087,806	2,912,194	...	16,168,448
...	17,000,000	...	...	...	...	17,000,000	Federal share of the Canadian Electrical Association Research and Development Program	3,028,000	...	...	2,912,000
...	3,028,000	...	...	...	...	3,028,000	In support of solar heating demonstration projects	4,925,507	6,874,493	...	81,597
...	11,800,000	...	...	...	...	11,800,000	Oil substitution—Conversion assistance	110,339,202	660,798	...	167,671,388
...	35,000,000	2	...	75,999,998	...	111,000,000	In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification	1,000,000	...	...	908,638
...	1,000,000	...	...	...	...	1,000,000	In support of the Remote Community Demonstration Program	165,849	2,244,151	...	1,752,384
...	2,410,000	...	...	...	...	2,410,000	In support of Government-industry activities for development of new liquid fuels	104,960	15,040	...	81,668
...	120,000	...	...	...	...	120,000	In support of the development of natural gas fueling stations	2,391,250	3,750	...	436,250
...	2,150,000	...	...	245,000	...	2,395,000	In support of conversion of purchase of natural gas vehicles	2,301,864	1,453,136	...	932,500
...	5,000,000	...	...	(1,245,000)	...	3,755,000	In support of development of specifications and standards for alternative transportation fuels	50,000	...	...	88,877
...	50,000	...	...	...	...	50,000					

...	109,500,000	...	...	(54,999,999)	...	54,500,001
...	486,000	...	...	200,000	...	686,000
...	6,000,000	...	...	...	...	6,000,000
...	20,000,000	...	...	...	...	20,000,000
...	17,446,000	...	...	...	...	17,446,000
...	5,200,000	...	...	4,300,000	...	9,500,000
...	4,000,000	...	...	(3,000,000)	...	1,000,000
...	50,000	...	...	...	...	50,000
...	16,348,000	...	...	(10,360,399)	...	5,987,601
...	2,000,000	...	...	...	...	2,000,000
...	3,722,000	...	...	(57,000)	...	3,665,000
...	...	...	...	1,000,000	...	1,000,000
...	...	...	...	34,400	...	34,400
...	292,575,000	2	...	12,117,000	...	304,692,002
...	300,000	...	...	57,000	...	357,000
...	1,600,000,000	...	...	...	...	1,600,000,000
50,000,000	50,000,000	40,000,000	...	...	(40,000,000)	100,000,000

Canadian Home Insulation Program: Contributions to individuals	37,242,813	17,257,188	...	133,525,032
In support of low cost energy conservation initiatives	681,094	4,906	...	390,697
In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	1,546,948	4,453,052	...	3,604,624
In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	10,607,334	9,392,666	...	11,105,782
In support of the Atlantic provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation	11,196,812	6,249,188	...	5,355,303
In support of Industrial Conversion Assistance Program	9,459,606	40,394	...	7,047,680
In support of super energy efficient housing demonstrations	734,892	265,108	...	284,300
In support of a transportation energy conservation task force	...	50,000	...	...
In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation and oil substitution by conventional fuels	3,749,612	2,237,989	...	...
In support of biomass combustions systems in Prince Edward Island	965,694	1,034,306	...	105,139
In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	1,986,364	1,678,636	...	...
In support of commercial vehicle owners to stimulate the use of propane as a motor vehicle fuel in place of gasoline or diesel	913,756	86,244	...	15,189,239
In support of federal provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation	34,393	7	...	9,793,494
	241,406,782	63,285,220	...	387,630,762
Energy research and development				
Class contributions to the International Energy Agency or its agents for energy research and development projects relevant to Canadian concerns	356,452	548	...	175,333
Petroleum ownership, control and incentives				
Petroleum incentives payments	1,499,758,602	100,241,398	...	1,735,330,338
Administration of Canada Oil and Gas Lands				
(S) In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area	80,668,326	...	19,331,674	20,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	1,126,000	...	1,126,000	Contribution to the Canada-Newfoundland Offshore Petroleum Board	600,000	526,000	...	...
50,000,000	50,000,000	40,000,000	...	1,126,000	(40,000,000)	101,126,000		81,268,326	526,000	19,331,674	20,000
							Program management and support				
...	459,000	...	...	...	...	459,000	In support of organizations associated with the research, development, management and promotion of energy-related issues	339,972	119,028	...	157,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	187,000
...	459,000	...	...	...	...	459,000		339,972	119,028	...	344,000
							Environmental studies				
...	2,500,000	...	...	...	1,087,180	3,587,180	(S) Under Section 49(9) of the Canada Oil and Gas Act for such environmental or social studies as the Minister determines are necessary	3,587,180	...	...	1,860,834
							Petroleum sources: supply, demand and substitution				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	31,944,907
							Non-petroleum sources: supply, demand and substitution				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	26,462,145
							Energy conservation				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,345,416
50,000,000	**2,300,216,000**	**(305,899,998)**	**...**	**6,000,000**	**517,271,031**	**2,567,587,033**	Total—Contributions	**2,839,539,601**	**(291,284,242)**	**19,331,674**	**5,869,646,294**
							Program Summary by Activity				
...	307,000	...	...	...	...	307,000	Energy policy	307,000	...	...	2,343,150
...	354,200,000	(345,900,000)	...	(7,300,000)	556,183,851	557,183,851	Petroleum	1,012,640,287[1]	(455,456,436)[1]	...	3,673,314,409[1]
...	292,575,000	2	...	12,117,000	...	304,692,002	Conservation and non-petroleum	241,406,782	63,285,220	...	387,630,762
...	300,000	...	...	57,000	...	357,000	Energy research and development	356,452	548	...	175,333
...	1,600,000,000	...	...	...	...	1,600,000,000	Petroleum ownership, control and incentives	1,499,758,602	100,241,398	...	1,735,330,338
50,000,000	50,000,000	46,000,000	...	1,126,000	(41,144,022)	105,981,978	Administration of Canada Oil and Gas Lands	86,124,304	526,000	19,331,674	21,020,000
...	509,000	...	...	...	...	509,000	Program management and support	386,972	122,028	...	391,000
...	2,500,000	...	...	...	1,087,180	3,587,180	Environmental studies	3,587,180	...	...	1,860,834
...	...	...	...	...	...	...	Petroleum sources: supply, demand and substitution	...	...	...	31,944,907

						Non-petroleum sources: supply, demand and substitution	...	...	...	26,462,145
						Energy conservation	...	...	...	10,345,416
						Total Program	**2,844,567,579**[1]	**(291,281,242)**[1]	**19,331,674**	**5,890,818,294**[1]
						Minerals and Earth Sciences Program				
						Grants				
						Surveying and mapping				
...	76,000	...	...	...	...	76,000	Canadian Institute of Surveying (FIG)	76,000	...	...	76,000
						Program management and support				
...	1,398,000	...	...	...	...	1,398,000	In aid of earth sciences, energy and minerals research	1,398,000	...	...	1,398,000
							Grants to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource related issues	265,600	5,000	...	...
...	159,000	122,500	...	(10,900)	...	270,600	Items not required for the current year	...	...	...	116,000
...	...	...	...	...	...	...		1,663,600	5,000	...	1,514,000
...	1,557,000	122,500	...	(10,900)	...	1,668,600					
						Energy technology					
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	(56,098)
...	**1,633,000**	**122,500**	**...**	**(10,900)**	**...**	**1,744,600**	Total—Grants	**1,739,600**	**5,000**	**...**	**1,533,902**
						Contributions					
						Mineral industry development					
...	196,000	...	...	...	...	196,000	Queen's University—Centre for Resource Studies	196,000	...	...	187,000
...	1,250,000	...	...	50,000	...	1,300,000	Contribution to the Asbestos Strategy	1,250,000	50,000	...	1,200,100
...	750,000	...	...	...	...	750,000	Contribution to the Province of Newfoundland—Geoscience Program	602,393	147,607	...	...
							Contribution to the Province of Quebec under a joint Federal Provincial Mineral Development Agreement	5,982,850	3,957,150	...	...
...	...	9,950,000	...	(10,000)	...	9,940,000	Contribution to the Province of British Columbia under a joint Federal Provincial Mineral Development Agreement	387,478	161,522	...	...
...	...	549,000	...	...	...	549,000	Contribution to the Province of Ontario under a joint Federal Provincial Mineral Development Agreement	206,340	3,660	...	...
...	...	210,000	...	...	...	210,000	Contribution to the Province of Nova Scotia under a joint Federal Provincial Mineral Development Agreement	100,000	...	...	...
...	...	...	...	100,000	...	100,000	Contribution to the Province of Prince Edward Island under a joint Federal Provincial Mineral Development Agreement	6,640	7,200	...	...
...	...	...	...	13,840	...	13,840	Items not required for the current year	...	...	...	493,082
...	...	...	...	...	...	...		8,731,701	4,327,139	...	1,880,182
...	2,196,000	10,709,000	...	153,840	...	13,058,840					

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Mineral and energy technology				
...	...	...	...	19,000	...	19,000	Contribution to the 10th World Coal Preparation Congress	19,000	...	...	...
...	55,000	...	...	353,500	...	408,500	Alberta Oil Sands Technology and Research Authority (AOSTRA)	393,009	15,491	...	183,949
...	...	...	...	22,500	...	22,500	Contribution to Ontario Ministry of Labour	22,500	...	...	22,500
...	...	...	...	25,000	...	25,000	Contribution to the Canadian Institute of Mining	25,000	...	...	...
...	55,000	...	...	420,000	...	475,000		459,509	15,491	...	206,449
							Remote sensing				
...	13,300,000	...	...	(1,842,215)	...	11,457,785	Contribution to the European Space Agency	7,700,000	3,757,785	...	4,100,000
							Geological surveys				
...	...	1,277,500	...	(1,277,500)	...	...	Ocean Drilling Program	...	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	62,924
...	...	1,277,500	...	(1,277,500)	...	...		...	...	...	62,924
							Program management and support				
...	151,100	...	...	(4,100)	...	147,000	Contributions to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource-related issues	146,679	321	...	114,077
...	...	...	...	2,560,875	...	2,560,875	Ocean Drilling Program	2,560,875	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	130,000
...	151,100	...	...	2,556,775	...	2,707,875		2,707,554	321	...	244,077
...	15,702,000	11,906,500	...	10,900	...	27,699,500	Total—Contributions	19,598,764	8,109,736	...	6,493,632
							Program Summary by Activity				
...	2,196,000	10,709,800	...	153,840	...	13,058,840	Mineral industry development	8,731,701	4,327,139	...	1,880,181
...	55,000	...	...	420,000	...	475,000	Mineral and energy technology	459,509	15,491	...	206,449
...	13,300,000	...	...	(1,842,215)	...	11,457,785	Remote sensing	7,700,000	3,757,785	...	4,100,000
...	...	1,277,500	...	(1,277,500)	...	...	Geological surveys	...	...	...	62,924
...	76,000	...	...	...	...	76,000	Surveying and mapping	76,000	...	...	76,000
...	1,700,100	122,500	...	2,545,875	...	4,376,475	Program management and support	4,371,154	5,321	...	1,758,077
...	...	...	...	...	...	...	Energy technology	...	...	...	(56,098)
...	17,330,100	12,109,800	...	...	...	29,444,100	Total Program	21,338,364	8,105,736	...	8,027,534
50,000,000	2,317,726,100	(287,790,998)	...	6,000,000	516,127,009	2,602,062,111	Total Department	2,865,905,943	(283,175,506)	19,331,674	5,898,845,828

...	10,000	...	...	...	...	10,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	2,500	7,500	...	7,500
...	...	...	...	...	...	...	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	...	..	...	50,000
							Items not required for the current year				
...	**10,000**	**...**	**...**	**...**	**...**	**10,000**	Total—Grants	**2,500**	**7,500**	**...**	**57,500**
							Contributions				
...	12,000	...	...	...	...	12,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
							Contributions in the form of post-graduate scholarships to assist in recruiting persons for scientific posts	4,000	8,000	...	4,000
...	469,000	...	...	95,000	...	564,000	Contributions to the International Atomic Energy Agency are to be used to maintain the Cost-Free Manpower Assistance Program, to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency	563,600	400	...	363,011
...	...	...	...	22,500	...	22,500	Contribution to the Inquiry of the (Ontario) Committee on Ground Control and Emergency Preparedness	22,500	...	...	19,119
...	**481,000**	**...**	**...**	**117,500**	**...**	**598,500**	Total—Contributions	**590,100**	**8,400**	**...**	**386,130**
...	**491,000**	**...**	**...**	**117,500**	**...**	**608,500**	**Total Program**	**592,600**	**15,900**	**...**	**443,630**
50,000,000	**2,318,217,100**	**(287,790,998)**	**...**	**6,117,500**	**516,127,009**	**2,602,670,611**	**Total Ministry**	**2,866,498,543**	**(283,159,606)**	**19,331,674**	**5,899,289,458**

(S) Statutory transfer payment.

(1) Does not include revenues credited to the vote in the amount of $1,093,333,946 for 1985-86 and $2,207,917,092 for 1984-85. Include amounts related to the funds received under the Market Development Incentives Program.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Administration Program			
Budgetary (respendable revenues)			
Finance and administration			
Services and service fees	8,934,000	8,625,048	7,810,762
Total Program—Budgetary	**8,934,000**	**8,625,048**	**7,810,762**
Energy Program			
Budgetary (respendable revenues)			
Environmental studies			
Other non-tax revenue	2,797,000	2,336,325	3,696,878
Petroleum compensation			
Other non-tax revenue	...	1,093,333,946	2,207,917,092
Total Program—Budgetary	**2,797,000**	**1,095,670,271**	**2,211,613,970**
Total Ministry—Budgetary	**11,731,000**	**1,104,295,319**	**2,219,424,732**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	20,581	217,561
Adjustment to prior year's Payables at Year End (PAYE)	47,988	333,420
	68,569	550,981
Services and service fees—		
Other services	1,806	...
Proceeds from sales—		
Charts, maps and plans	4	...
Photostats and prints	103	...
	107	...
Other non-tax revenue—		
Pay parking	...	301
Access to information	521	...
Rental of residential building	97,656	102,376
Miscellaneous	917	1,634
	99,094	104,311
Total Program	**169,576**	**655,292**
Energy Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Atomic Energy of Canada Limited	67,657,616	81,581,084
Petro-Canada—Dividends	50,000,000	...
Regional electrical interconnections	14,287,159	12,967,347
Hydro-Quebec Research Institute	1,253,233	2,625,145
Other accounts—		
Sundries	...	180
	133,198,008	97,173,756
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	72,438,557	57,698,806
Adjustment to prior year's Payables at Year End (PAYE)	65,685,078	79,363,349
	138,123,635	137,062,155

	Current year	Previous year
	$	$
Privileges licences and permits—		
Public lands—Oil and gas royalties	4,493,764	3,832,334
Public lands—Other revenue	116,497	123,545
Licences and permits	940	...
Rental of office and administrative buildings	2,050	...
Fines and penalties	...	2,560
Sundries	...	316
	4,613,251	3,958,755
Proceeds from sales—		
Books and publications	36	20
Sundries	720	9,044
	756	9,064
Other non-tax revenue—		
Rental of non-residential buildings, works	...	27,879
Books and publications	2,726	...
Miscellaneous	18,826,015	13,543,201
	18,828,741	13,571,080
Total Program	**294,764,391**	**251,774,810**
Minerals and Earth Sciences Program		
Non-Tax Revenue—		
Return on investments[1]—		
Other accounts—		
Sundries	...	778
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	521,804	250,405
Adjustment to prior year's Payables at Year End (PAYE)	389,003	402,343
	910,807	652,748
Privileges, licences and permits—		
Licences and permits	58,672	59,044
Inspection and examination fees	95,209	75,970
Sundries	1,975	504
	155,856	135,518
Services and service fees—		
Assays and analysis	364,254	309,444
Treatment of metal	67,309	22,891
Other services	507,817	200,933
Sensor line miles	1,226	87,694
Photocopying	18,126	14,328
Landsat products	1,329	561,186
Sundries	9,940	1,465
	970,001	1,197,941
Proceeds from sales—		
Survey data, gazeteers, etc	72,124	66,307
Books and publications	19,552	60,199
Charts, maps and plans	3,240,175	2,918,877
Photostats and prints	6,630	5,692
Rock and mineral sets	147,986	129,466
Cartographic information	17,599	28,527
Air photos and prints	913,620	780,634
Landsat products	591,745	...
Airborn products	111,935	...
Sundries	104	2,200
	5,121,470	3,991,902
Other non-tax revenue—		
Pay parking	...	1,112
Rental of non-residential buildings, works	...	2,748
Refund of previous years' expenditure	40,236	...
Miscellaneous	43,243	76,729
	83,479	80,589
Total Program	**7,241,613**	**6,059,476**
Total Department	**302,175,580**	**258,489,578**
Atomic Energy Control Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	48,922	20,518
Adjustment to prior year's Payables at Year End (PAYE)	57,014	16,358
	105,936	36,876
Privileges, licences and permits—		
Fines and penalties	1,100	5,300

Revenue—*Concluded*

	Current year	Previous year
	$	$
Services and service fees—		
Orientation Centre (External Affairs)	8,249	7,880
Access to information	522	230
	8,771	8,110
Other non-tax revenue—		
Recoveries of statutory employee benefits	18,529	19,390
Premium or discount on exchange	...	25
Sundries	1	86
	18,530	19,501
Total Program	**134,337**	**69,787**
National Energy Board		
Tax Revenue—		
Oil export charges	356,198,787	828,645,177
Less: remissions/exemptions/reductions granted by Order-in-Council	18,361,507	107,642,535
remissions/exemptions/reductions pending Order-in-Council	9,538,342	43,801,648
payments made to producing provinces	141,782,403	268,786,391
refund of overpayments	1,775,628	629,920
	171,457,880	*420,860,494*
Total Tax Revenue	**184,740,907**	**407,784,683**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	18,866	15,362
Adjustment to prior years's Payables at Year End (PAYE)	5,883	5,196
	24,749	20,558
Services and service fees—		
Recovery of costs in accordance with the National Energy Board Act	243,509	447,580
Proceeds from sales	4,908	4,539
Other non-tax revenue	26,802	7,515
Total Non-Tax Revenue	**299,968**	**480,192**
Total Program	**185,040,875**	**408,264,875**

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Oil export charges	184,740,907	407,784,683
Total Tax Revenue	**184,740,907**	**407,784,683**
Non-Tax Revenue—		
Return on investments	133,198,008	97,174,534
Refunds of previous years' expenditure	139,233,696	138,323,318
Privileges, licences and permits	4,770,207	4,099,573
Services and service fees	1,224,087	1,653,631
Proceeds from sales	5,127,241	4,005,505
Other non-tax revenue	19,056,646	13,782,996
Total Non-Tax Revenue	**302,609,885**	**259,039,557**
Total Ministry	**487,350,792**	**666,824,240**

(1) Interest unless otherwise indicated.

SECTION 7

1985-86
PUBLIC ACCOUNTS

Environment

CONTENTS

	Page
Program objectives and activity descriptions	7.2
Ministry summary	7.4
Programs by activity	7.6
Transfer payments	7.8
Details of amounts credited to the vote	7.13
Revenue	7.13

Department

Administration Program

Objective

To provide policy direction, management and services to the department and to provide for environmental assessment review.

Activity Description

Federal Environmental Assessment Review Office
Administration of the Environmental Assessment and Review Process (EARP), the provision of advice, policy guidelines and administrative procedures for process implementation to participating agencies, the establishment of independent panels for the public review of federal projects that are likely to have significant adverse environmental effects, the evaluation of the overall performance of EARP, and recommendation for appropriate adjustments in policy.

Administration
Office of the Minister of Environment, the Deputy Minister and the Canadian Environmental Advisory Council; policy development systems and advice, integrated planning system, and co-ordination of research and intergovernmental affairs; policy and functional direction and co-ordination of financial management and budgeting, personnel services, information, management improvement services, biometric and computer services, materiel and property management, and emergency planning.

Environmental Services Program

Objective

To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the wildlife and inland water resources of the nation.

Activity Description

Environmental Protection
National and international air and water pollution control operations and measures for environmental protection from activities affecting whole ecosystems; surveillance, inspection, analysis, and enforcement to ensure effective application of pollution control regulations; initiation and development of joint pollution control activities with provincial and other governments; technological development and conduct of demonstration on pollution control techniques; technical assessment and approval or rejection techniques concerning applications for pollution abatement incentives; co-ordination of national response to environmental crises; initiation, development and implementation of research and control measures for solid waste management and hazardous material disposal; abatement of pollution from federal facilities; management of a regional structure for the operation of environmental protection programs.

Atmospheric Environment
Provides historical, current and predictive meteorological, sea state and ice information for all areas of Canada, and contiguous waters; provides advice and consultation on the impact of meteorological, sea state and ice conditions on human activities and on the applications of meteorological knowledge to weather sensitive operations; provides assessments of the impact of human activities on the atmospheric environment; conducts research in the behaviour of the atmosphere and its inter-environmental reactions, in wind-wave mechanisms and in the dynamics of ice in navigable waters; develops, tests and calibrates standard meteorological instruments; formulates national ambient air quality objectives; conducts research and provides information, advice and consultation on the meteorological aspects of air quality and of noise intensity and propagation; develops and conducts professional and technical meteorological training programs; provides meteorological library services; participates in international scientific and operational programs and undertakes special field surveys in support of Canadian programs to assist individual nations.

Environmental Conservation
Initiation of national programs for the planning and implementation of water resources development and water quantity and quality research; development of policies and systems for hydrometric data collection and networks, water and ice inventories and forecasting; management and research and data collection to establish a national inventory and data bank of land capability and use, participation in federal-provincial planning for land capability and use; provision of a federal response to research and related service needs of provincial governments; migratory bird conservation and protection; wildlife advisory services and information to Government and other agencies; wildlife research on toxic chemicals, wildlife pathology, interpretation, information and biometrics, wildlife research and management in co-operation with provincial and territorial governments; defence and encouragement of rare and endangered species; assessment of the effect of resource development and other operations on wildlife; and management of regional structures for wildlife operations.

Objective

To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

Activity Description

National Parks
Development, operation, maintenance and preservation of existing national parks and the planning, identification and development of new parks.

Historic Parks and Sites
Provision of information to the Historic Sites and Monuments Board of Canada; research in history and archaeology; preservation, commemoration and interpretation of sites and structures of national historic importance.

Agreements for Recreation and Conservation
To encourage public use, understanding and recreational enjoyment of certain heritage areas and to protect significant natural and cultural resources within these areas by acting in concert with other governments, organizations and individuals through an agreement or series of agreements.

Administration
Management and support services to the National Parks, Historic Parks and Sites and Agreements for Recreation and Conservation Activities at headquarters and regional levels.

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	35,981,600	...	...	35,981,600	1	Program expenditures				
...	...	...	28,424	28,424		Transfer from TB Vote 10[1]				
...	35,981,600	...	28,424	36,010,024		Total—Vote 1	34,135,613	1,874,411	...	44,366,132
...	42,400	...	(2,870)	39,530	(S)	Minister of the Environment—Salary and motor car allowance	39,530	...	...	41,683
...	3,136,000	...	323,000	3,459,000	(S)	Contributions to employee benefit plans	3,459,000	...	...	4,599,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	50
...	**39,160,000**	...	**348,554**	**39,508,554**		**Total Program—Budgetary**	**37,634,143**	**1,874,411**	...	**49,006,865**
						Environmental Services Program				
...	298,275,000	...	...	298,275,000	5	Operating expenditures				
...	...	...	864,749	864,749		Transfer from: TB Vote 5[1]				
...	...	...	732,199	732,199		TB Vote 10[1]				
...	...	...	(4,494,999)	(4,494,999)		Transfer to Vote 15				
...	298,275,000	...	(2,898,051)	295,376,949		Total—Vote 5	284,019,760	11,357,189	...	284,955,556
...	44,396,000	...	...	44,396,000	10	Capital expenditures				
...	...	...	(1,728,000)	(1,728,000)		Transfer to Vote 15				
...	44,396,000	...	(1,728,000)	42,668,000		Total—Vote 10	40,381,896	2,286,104	...	36,941,366
...	16,191,000	...	...	16,191,000	15	Grants and contributions				
					15b	Transfer of $1,118,000 from Environment Vote 5 and $1,728,000 from Environment Vote 10				
...	...	627,000	...	627,000						
...	...	1	...	1	15c	Transfer of $3,376,999 from Environment Vote 5				
...	...	...	4,494,999	4,494,999		Transfer from: Vote 5				
...	...	...	1,728,000	1,728,000		Vote 10				
...	16,191,000	627,001	6,222,999	23,041,000		Total—Vote 15	21,718,460	1,322,540	...	46,624,752
...	25,862,000	...	2,661,614	28,523,614	(S)	Contributions to employee benefit plans	28,523,614	...	...	26,135,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	6,300
...	**384,724,000**	**627,001**	**4,258,562**	**389,609,563**		**Total Program—Budgetary**	**374,643,730**	**14,965,833**	...	**394,662,974**

...	191,264,000	...	...	191,264,000	20	Parks Canada Program Operating expenditures			
...	...	...	1,324,000	1,324,000		Transfer from: TB Vote 5[1]			
...	...	..	694,892	694,892		TB Vote 10[1]			
...	191,264,000	...	2,018,892	193,282,892		Total—Vote 20	185,586,300	7,696,592	... 188,465,047
...	89,892,000	...	...	89,892,000	25	Capital expenditures	79,114,461	10,777,539	... 100,387,602
...	2,909,000	...	...	2,909,000	30	National Battlefields Commission—Operating expenditures	2,776,733	132,267	... 2,757,817
...	19,015,000	...	1,959,000	20,974,000	(S)	Contributions to employee benefit plans	20,974,000	...	... 18,788,700
...	...	...	69,013	69,013	(S)	Refunds of amounts credited to revenue in previous years	69,013	...	... 2,416
...	...	...	...	...		Appropriations not required for the current year	...	...	... 61,241
...	**303,080,000**	**...**	**4,046,905**	**307,126,905**		**Total Program—Budgetary**	**288,520,507**	**18,606,398**	**... 310,462,823**
...	**726,964,000**	**627,001**	**8,654,021**	**736,245,022**		**Total Ministry—Budgetary**	**700,798,380**	**35,446,642**	**... 754,132,662**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	3,732,000	...	...	(51,000)	152,169	...	3,833,169	Federal Environmental Assessment Review Office	3,262,969	570,200	...	3,100,700
...	35,089,160	...	28,424	(622,000)	167,961	...	34,663,545	Administration	33,386,430	1,277,115	...	44,375,462
...	38,821,160	...	28,424	(673,000)	320,130	...	38,496,714	Total—Operating	36,649,399	1,847,315	...	47,476,162
								Capital				
...	6,000	...	...	51,000	...	...	57,000	Federal Environmental Assessment Review Office	56,700	300	...	...
...	178,000	...	...	622,000	...	...	800,000	Administration	789,086	10,914	...	1,438,691
...	184,000	...	...	673,000	...	...	857,000	Total—Capital	845,786	11,214	...	1,438,691
								Transfer payments				
...	154,840	...	...	...	...	...	154,840	Administration	138,958	15,882	...	92,012
								Program Summary				
...	3,738,000	...	...	...	152,169	...	3,890,169	Federal Environmental Assessment Review Office	3,319,669	570,500	...	3,100,700
...	35,222,000	...	28,424	...	167,961	...	35,618,385	Administration	34,314,474	1,303,911	...	45,906,165
...	38,960,000	...	28,424	...	320,130	...	39,508,554	**Total Program—Budgetary**	37,634,143	1,874,411	...	49,006,865
								Environmental Services Program				
								Operating				
...	54,110,000	...	683,821	140,930	430,000	...	55,364,751	Environmental protection	53,449,340	1,915,411	...	55,816,620
...	198,531,000	...	328,864	(3,263,319)	1,377,614	(31,760,000)	165,214,159	Atmospheric environment	158,738,792	6,475,367	...	154,163,482
...	104,682,000	...	584,263	(1,372,610)	854,000	(1,426,000)	103,321,653	Environmental conservation	100,355,242	2,966,411	...	101,116,754
...	(33,186,000)	...	...	...	...	33,186,000	...	Revenue credited to the vote	...	...	...	...
...	324,137,000	...	1,596,948	(4,494,999)	2,661,614	...	323,900,563	Total—Operating	312,543,374	11,357,189	...	311,096,856
								Capital				
...	2,557,000	...	...	(53,000)	...	...	2,504,000	Environmental protection	2,486,208	17,792	...	2,815,256
...	23,550,000	...	...	(940,000)	...	...	22,610,000	Atmospheric environment	20,938,468	1,671,532	...	22,644,247
...	18,289,000	...	...	(735,000)	...	...	17,554,000	Environmental conservation	16,957,220	596,780	...	11,481,863
...	44,396,000	...	...	(1,728,000)	...	...	42,668,000	Total—Capital	40,381,896	2,286,104	...	36,941,366

...	5,000	...	...	457,000	...	...	462,000	Transfer payments Environmental protection	462,000	...	...	13,373,668
...	1,406,000	75,000	...	10,000	...	...	1,491,000	Atmospheric environment	1,469,294	21,706	...	1,205,241
...	14,780,000	552,001	...	5,755,999	...	...	21,088,000	Environmental conservation	19,787,166	1,300,834	...	32,045,843
...	16,191,000	627,001	...	6,222,999	...	...	23,041,000	Total—Transfer payments	21,718,460	1,322,540	...	46,624,752
...	38,672,000	...	683,821	544,930	430,000	...	58,330,751	**Program Summary** **Environmental protection**	56,397,548	1,933,203	...	72,005,544
...	191,727,000	75,000	328,864	(4,193,319)	1,377,614	...	189,315,159	**Atmospheric environment**	181,146,554	8,168,605	...	178,012,970
...	136,325,000	552,001	584,263	3,648,389	854,000	...	141,963,653	**Environmental conservation**	137,099,628	4,864,025	...	144,644,460
...	366,724,000	627,001	1,596,948	...	2,661,614	...	389,609,563	**Total Program—Budgetary**	374,643,730	14,965,833	...	396,662,974
								Parks Canada Program				
								Operating				
...	107,525,903	...	243,212	1,947,350	999,090	...	110,715,555	National parks	107,943,852	2,771,703	...	110,027,497
...	44,282,000	...	229,314	989,955	411,390	...	45,912,659	Historic parks and sites	45,484,089	428,570	...	45,525,000
...	24,854,000	...	55,592	...	235,080	...	25,144,672	Agreements for recreation and conservation	21,142,041	4,002,631	...	25,563,000
...	32,668,000	...	1,490,774	...	313,440	...	34,472,214	Administration	33,993,630	478,584	...	28,319,000
...	...	...	...	...	69,013	...	69,013	Refunds of amounts credited to revenue in previous years	69,013	...	...	...
...	209,329,903	...	2,018,892	2,937,305	2,028,013	...	216,314,113	Total—Operating	208,632,625	7,681,488	...	209,434,497
								Capital				
...	55,160,000	...	...	...	...	...	55,160,000	National parks	47,527,081	7,632,919	...	57,204,000
...	11,709,000	...	...	(31,500)	...	...	11,677,500	Historic parks and sites	12,061,768	(384,268)	...	18,386,000
...	19,318,000	...	...	...	...	...	19,318,000	Agreements for recreation and conservation	15,842,589	3,475,411	...	19,905,000
...	3,768,000	...	...	...	...	...	3,768,000	Administration	3,699,480	68,520	...	4,907,000
...	89,955,000	...	...	(31,500)	...	...	89,923,500	Total—Capital	79,130,918	10,792,582	...	100,402,000
								Transfer payments				
...	2,277,097	...	...	(1,957,550)	...	...	319,547	National parks	277,305	42,242	...	185,297
...	1,518,000	...	...	(948,255)	...	...	569,745	Historic parks and sites	479,659	90,086	...	441,029
...	3,795,097	...	...	(2,905,805)	...	...	889,292	Total—Transfer payments	756,964	132,328	...	626,326
...	166,963,000	...	243,212	(10,200)	999,090	...	166,195,102	**Program Summary** **National parks**	155,748,238	10,446,864	...	167,416,794
...	57,509,000	...	229,314	10,200	411,390	...	58,159,904	**Historic parks and sites**	58,025,516	134,388	...	64,352,029
...	44,172,000	...	55,592	...	235,080	...	44,462,672	**Agreements for recreation and conservation**	36,984,630	7,478,042	...	45,468,000
...	36,436,000	...	1,490,774	...	313,440	...	38,240,214	**Administration**	37,693,110	547,104	...	33,226,000
...	...	...	...	...	69,013	...	69,013	**Refunds of amounts credited to revenue in previous years**	69,013	...	...	...
...	303,080,000	...	2,018,892	...	2,028,013	...	307,126,905	**Total Program—Budgetary**	288,520,507	18,606,398	...	310,462,823
...	726,964,000	627,001	3,644,264	...	5,009,757	...	736,245,022	Total Ministry—Budgetary	700,798,380	35,446,642	...	754,132,662

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Administration Program				
							Grants				
							Administration				
...	7,000	...	...	...	...	7,000	Canadian Association of Geographers	6,500	500	...	6,500
...	2,000	...	...	...	...	2,000	International Geographical Union	...	2,000	...	...
...	**9,000**	**...**	**...**	**...**	**...**	**9,000**	Total—Grants	**6,500**	**2,500**	**...**	**6,500**
							Contributions				
							Administration				
...	145,840	...	...	...	...	145,840	Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	132,458	13,382	...	84,008
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,504
...	**145,840**	**...**	**...**	**...**	**...**	**145,840**	Total—Contributions	**132,458**	**13,382**	**...**	**85,512**
...	**154,840**	**...**	**...**	**...**	**...**	**154,840**	**Total Program**	**138,958**	**15,882**	**...**	**92,012**
							Environmental Services Program				
							Grants				
							Environmental protection				
...	5,000	...	...	...	...	5,000	Canadian National Committee of the International Association on Water Pollution Research	5,000	...	...	5,000
...	596,000	...	...	...	...	596,000	Atmospheric environment				
...	20,000	...	...	...	...	20,000	Meteorological research	592,300	3,700	...	473,790
							Canadian Meteorological and Oceanographic Society	20,000	...	...	16,000
...	...	...	...	10,000	...	10,000	Economic Commission for Europe's Co-operative Program for monitoring and evaluation of the long range transport of air pollutants	10,000	...	...	10,451
...	...	75,000	...	...	...	75,000	Canadian Coalition on Acid Rain	75,000	...	...	...
...	616,000	75,000	...	10,000	...	701,000		697,300	3,700	...	500,241

...	250,000	...	...	...	...	250,000
...	2,000	...	...	...	...	2,000
...	10,000	...	...	...	...	10,000
...	10,000	...	...	...	...	10,000
...	85,000	...	...	...	...	85,000
...	20,000	...	...	...	...	20,000
...	1,300,000	...	...	...	...	1,300,000
...	10,000	...	...	...	...	10,000
...	...	...	...	593,750	...	593,750
...	...	...	...	15,000	...	15,000
...	1,687,000	...	...	608,750	...	2,295,750
...	**2,308,000**	**75,000**	**...**	**618,750**	**...**	**3,001,750**
...	...	...	...	57,000	...	57,000
...	...	...	...	400,000	...	400,000
...	...	...	...	...	...	...
...	...	...	...	457,000	...	457,000
...	710,000	...	...	...	...	710,000
...	80,000	...	...	...	...	80,000
...	...	...	...	...	...	...
...	790,000	...	...	...	...	790,000
...	200,000	...	...	(200,000)	...	...
...	800,000	...	...	200,000	...	1,000,000
...	2,965,000	...	...	155,200	...	3,120,200
...	3,000,000	...	...	8,300	...	3,008,300
...	793,000	...	...	(110,000)	...	683,000
...	500,000	...	...	...	...	500,000
...	1,200,000	1	...	3,616,999	...	4,817,000
...	95,000	...	...	...	...	95,000
...	50,000	...	...	48,000	...	98,000

Environmental conservation				
Water resources research				
Canadian Committee of the International Association of Water Pollution Research	250,000	...	...	250,000
Canadian Wildlife Federation	2,000	...	...	2,000
Canadian Nature Federation	10,000	...	...	10,000
Creston Valley Wildlife Management	10,000	...	...	10,000
Fur Institute of Canada	85,000	...	...	75,000
Wildlife Habitat Canada Foundation	20,000	...	...	20,000
Nature Conservancy of Canada	1,300,000	...	...	2,000,000
Wildlife Toxicology Fund	10,000	...	...	10,000
Creston Valley Wildlife Interpretation Centre	510,766	82,984	...	...
	15,000	...	...	...
Total—Grants	2,212,766	82,984	...	2,377,000
	2,915,066	**86,684**	**...**	**2,882,241**
Contributions				
Environmental protection				
Organization for Economic Cooperation and Development	57,000	...	...	39,909
L'Opération de nettoyage de l'environnement territorial	400,000	...	...	...
Items not required for the current year	...	...	...	13,328,759
	457,000	...	...	13,368,668
Atmospheric environment				
Membership fee—World Meteorological Organization	709,994	6	...	622,000
Meteorological scholarships	62,000	18,000	...	66,000
Items not required for the current year	...	...	...	17,000
	771,994	18,006	...	705,000
Environmental conservation				
Contributions to provinces towards other federal-provincial water resources projects	...	...	...	...
Contributions to the provinces for waterfowl crop depredation	999,985	15	...	660,028
Contributions to provinces for flood damage reduction studies and flood-risk mapping	3,023,564	96,636	...	1,310,224
Contributions to the Province of Saskatchewan for water treatment systems in Regina and Moose Jaw	3,008,281	19	...	1,991,719
Contributions to the Province of Quebec—Hydrometric Agreement	680,242	2,758	...	642,300
Contributions to the Fur Institute of Canada	500,000	...	...	395,000
Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	4,520,000	297,000	...	1,169,000
Contribution to the Province of Quebec—James Bay Agreement	94,993	7	...	100,000
Contribution to the Province of Manitoba for mercury studies in the Churchill Nelson Diversion System	88,905	9,095	...	85,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	28,000	...	...	5,000	...	33,000	Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	32,500	500	...	28,000
...	600,000	...	...	(110,500)	...	489,500	Contribution to the Province of Manitoba for Red River Ring Dyking	488,879	621	...	302,523
...	100,000	...	...	...	...	100,000	Contribution to the Province of Manitoba—Delta Marsh	...	100,000	...	...
...	197,000	...	...	(24,000)	...	173,000	Contribution to the Province of Quebec for Water Quality and Monitoring Agreement	173,000	...	...	189,477
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
...	450,000	...	...	(200,000)	...	250,000	Contributions to provinces for implementation of water planning recommendations:				
...	2,100,000	...	...	...	...	2,100,000	Saskatchewan—Qu'Appelle Valley	234,440	15,560	...	148,675
...	...	...	...	25,000	...	25,000	British Columbia—Fraser River flood control	2,022,000	78,000	...	3,150,000
...	...	...	...	375,000	...	375,000	Canadian Institute of Resources Law	25,000	...	...	...
...	...	...	...	68,000	...	68,000	Wye Marsh Wildlife Interpretation Centre	375,000	...	...	...
...	...	552,000	...	1,284,000	...	1,836,000	Cap Tourmente Wildlife Interpretation Centre	49,621	18,379	...	...
...	...	...	...	6,250	...	6,250	Canada/Newfoundland Agreement for a water treatment facility, Channel-Port-aux-Basques	1,242,990	593,010	...	180,000
...	...	...	...	...	...	...	Porcupine Caribou Management Board	...	6,250	...	...
...	13,093,000	552,001	...	5,147,249	...	18,792,250	Items not required for the current year	...	...	...	19,301,897
...	**13,883,000**	**552,001**	...	**5,604,249**	...	**20,039,250**		17,574,400	1,217,850	...	29,668,843
							Total—Contributions	**18,803,394**	**1,235,856**	...	**43,742,511**
...	5,000	...	...	457,000	...	462,000	**Program Summary by Activity**				
...	1,496,000	75,000	...	10,000	...	1,491,000	Environmental protection	462,000	...	...	13,373,668
...	14,780,000	552,001	...	5,755,999	...	21,088,000	Atmospheric environment	1,469,294	21,706	...	1,205,241
							Environmental conservation	19,787,166	1,300,834	...	32,045,843
...	**16,191,000**	**627,001**	...	**6,222,999**	...	**23,041,000**	**Total Program**	**21,718,460**	**1,322,540**	...	**46,624,752**
							Parks Canada Program				
							Grants				
							National parks				
...	30,000	...	...	...	...	30,000	In aid of the development of International Peace Garden in Manitoba	30,000	...	...	30,000

...	15,000	...	...	...	...	15,000
...	45,000	...	...	...	...	45,000
...	6,000	...	...	(4,980)	...	1,020
...	1,027,000	...	...	(984,975)	...	42,025
...	1,033,000	...	...	(989,955)	...	43,045
...	**1,078,000**	**...**	**...**	**(989,955)**	**...**	**88,045**
...	13,497	...	...	...	...	13,497
...	90,000	...	...	...	...	90,000
...	2,060,000	...	...	(2,051,000)	...	9,000
...	3,000	...	...	...	...	3,000
...	15,600	...	...	...	...	15,600
...	50,000	...	...	...	...	50,000
...	...	...	...	2,200	...	2,200
...	...	...	...	6,250	...	6,250
...	...	...	...	85,000	...	85,000
...	2,232,097	...	...	(1,957,550)	...	274,547
...	80,000	...	...	...	...	80,000
...	250,000	...	...	...	...	250,000
...	77,000	...	...	...	...	77,000
...	38,000	...	...	10,200	...	48,200

National and Provincial Parks Association of Canada	15,000	...	...	15,000
	45,000	...	...	45,000
Historic parks and sites				
To the city of Sillery, Quebec, in lieu of property taxes for the National Battlefields Commission	...	1,020	...	...
To the city of Quebec, Quebec, in lieu of property taxes for the National Battlefields Commission	...	42,025	...	...
	...	43,045	...	...
Total—Grants	**45,000**	**43,045**	**...**	**45,000**
Contributions				
National parks				
Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the Conference	13,353	144	...	12,899
International Union for Conservation of Nature and Natural Resources	90,000	...	...	90,000
Contributions to the Province of Saskatchewan for oil and gas exploration in the proposed Grasslands National Park	...	9,000	...	...
Contribution to the National and Provincial Parks Association of Canada towards the cost of a National Park's Poster	3,000	...	...	2,000
Contribution to the Jasper Townsite Committee	15,600	...	...	13,070
Contribution to the Interagency Forest Fire Centre	23,152	26,848	...	22,328
Contribution to Waterton Lakes Biosphere Reserve Committee	2,200	...	...	...
Contribution to Porcupine Caribou Management Board	...	6,250	...	...
Youth Exchange Program	85,000	...	...	...
	232,305	42,242	...	140,297
Historic parks and sites				
Canadian contribution to World Heritage Fund	71,257	8,743	...	67,064
Contributions to co-operating associations of Parks Canada activities	236,763	13,237	...	250,000
Contribution to the International Center for the Study of the Preservation and Restoration of Cultural Property	77,000	...	...	69,160
Contribution for the acquisition and restoration of Trestler House	23,139	25,061	...	14,805

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	40,000	...	...	...	...	40,000	Contribution to the International Council on Monuments and Sites	40,000	...	...	40,000
...	...	...	...	31,500	...	31,500	Contribution to the Annapolis Royal Commission	31,500	...	...	...
...	485,000	...	...	41,700	...	526,700		479,659	47,041	...	441,029
...	2,717,097	...	...	(1,915,850)	...	801,247	Total—Contributions	711,964	89,283	...	581,326
							Program Summary by Activity				
...	2,277,097	...	...	(1,957,550)	...	319,547	National parks	277,305	42,242	...	185,297
...	1,518,000	...	...	(948,255)	...	569,745	Historic parks and sites	479,659	90,086	...	441,029
...	3,795,097	...	...	(2,905,805)	...	889,292	Total Program	756,964	132,328	...	626,326
...	20,140,937	627,001	...	3,317,194	...	24,085,132	Total Ministry	22,614,382	1,470,750	...	47,343,090

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Environmental Services Program			
Budgetary (respendable revenues)			
Atmospheric environment			
Cost recovery from the Department of Transport for:			
Aviation weather services	7,974,000	7,533,000	7,017,000
Ice services	15,650,000	15,808,838	14,294,000
Cost recovery from the Department of National Defence for:			
Canadian Forces weather service	7,684,000	7,678,317	7,138,000
Cost recovery from other federal departments for miscellaneous services	452,000	504,019	352,769
	31,760,000	31,524,174	28,801,769
Environmental conservation			
Cost recovery from the Department of Indian Affairs and Northern Development for:			
Hydrometric and gauging stations in—			
Yukon	154,000	155,710	157,000
Northwest Territories	615,000	625,000	553,000
Northern land mapping	400,000	...	400,000
Other services	4,000	...	...
Cost recovery from Parks Canada for:			
Hydrometric services	7,000	6,841	5,600
Water quality services	89,000	90,390	82,500
Cost recovery from other federal departments for miscellaneous services	157,000	59,533	345,104
	1,426,000	937,474	1,543,204
Total Program—Budgetary	**33,186,000**	**32,461,648**	**30,344,973**
Total Ministry—Budgetary	**33,186,000**	**32,461,648**	**30,344,973**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	97,308	81,189
Reimbursement of capital expenditures	...	20,512
Sundries	42,748	11,689
Adjustment to prior year's Payables at Year End (PAYE)	252,204	52,550
	392,260	165,940
Services and service fees—		
Rental of vacant land	215,208	...
Sundries	...	187
Other services	1,012	...
	216,220	187
Proceeds from sales—		
Sundries	...	50
Other non-tax revenue—		
Living accommodations	...	17,008
Sundries	9,098	26,663
	9,098	43,671
Total Program	**617,578**	**209,848**
Environmental Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	625,171	413,373
Reimbursement of capital expenditures	28,167	7,011
Sundries	139,610	20,274
Adjustment to prior year's Payables at Year End (PAYE)	822,267	291,922
	1,615,215	732,580
Privileges, licences and permits—		
Living accommodations	575,287	...
Taxidermist and aviculture licences	30,201	30,755
Bird hunting permits	146,440	414,138
Haying and grazing permits	41,265	14,024
Other services	52,171	39,151
	845,364	498,068

Revenue —*Continued*

	Current year	Previous year
	$	$
Services and service fees—		
Government publications, maps and charts	786	12,518
Special meteorological data	28,151	571,551
Bird hunting permits	63,017	743,243
Fines and penalties	19,953	15,852
Hydrometric recoveries	4,185,307	3,878,164
Other water-related recoveries	371,262	377,591
Meteorological revenues	754,818	...
Other services	543,338	307,435
Sundries	114,570	70,295
	6,081,202	5,976,649
Proceeds from sales—		
Publications, maps and charts	29,753	170,358
Revenues from public utility services	1,702	10
Special meteorological data	24,283	165,051
Meteorological revenues	423,142	...
Sundries	115,162	89,466
	594,042	424,885
Other non-tax revenue—		
Living accommodations	...	583,710
Concessions	201	181
Meals	...	756
Commissions	...	32,014
Sundries	269,492	161,989
	269,693	778,650
Total Program	**9,405,516**	**8,410,832**
Parks Canada Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	199,083	129,864
Reimbursement of capital expenditures	121,487	58,161
Sundries	4,200	73,059
Adjustment to prior year's Payables at Year End (PAYE)	121,109	478,769
	445,879	739,853
Privileges, licences and permits—		
Rental of lands	6,348,913	5,819,467
Rental of land adjacent to canals	584,747	502,167
Rental of buildings	19,862	16,207
Living accommodations	1,660,602	1,517,633
General licences	220,402	224,944
Fishing licences	509,182	289,070
Business licences	289,286	63,739
Taxidermist and aviculture licences	...	1,210
Bird hunting permits	6,034	3,938
Haying and grazing permits	8,746	1,216
Camping and trailer permits	5,600,054	4,100,617
Lockage permits	661,944	239,819
Docking permits	114,901	162,343
Timber permits	683	1,041
Other	38,282	29,856
	16,063,638	12,973,267
Services and service fees—		
Fines and penalties	66,625	18,812
Parks entrance fees	6,841,115	3,001,729
Other services	40,345	51,102
	6,948,085	3,071,643
Proceeds from sales—		
Publications, maps and charts	55,783	77,466
Revenue from public utility services	1,725,318	1,349,409
Sundries	41,100	111,244
	1,822,201	1,538,119
Other non-tax revenue—		
Concessions	1,567,899	1,767,139
Swimming revenues	1,408,084	1,142,321
Golf revenues	315,950	282,122
Commissions	17,031	...
Sundries	308,840	617,535
	3,617,804	3,809,117
Total Program	**28,897,687**	**22,131,999**
Total Department	**38,920,701**	**30,752,679**

Revenue—*Concluded*

	Current year	Previous year
	$	$
[illegible]		
Non-Tax Revenue—		
[illegible]	2,453,354	1,638,373
[illegible]	16,909,002	13,471,335
[illegible]	13,245,507	9,048,479
[illegible]	2,416,243	1,963,054
[illegible]	3,896,595	4,631,438
[illegible]	[illegible]	[illegible]

SECTION 8

1985-86
PUBLIC ACCOUNTS

External Affairs

Department
Canadian Commercial Corporation
Canadian International Development Agency
Export Development Corporation
International Development Research Centre
International Joint Commission

CONTENTS

	Page
Program objectives and activity descriptions	8.2
Ministry summary	8.5
Programs by activity	8.10
Transfer payments	8.16
Details of amounts credited to the vote	8.25
Revenue	8.25

Department

Canadian Interests Abroad Program

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth including trade development, peace and security, Canadian sovereignty and national identity, social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign Policy, Priorities and Coordination
Overall coordination of foreign policy, the management of the department's operations and the allocation of resources.

International Trade Development
Sustaining and developing international markets for Canadian goods and services. Formulation, development and coordination of international marketing policies and initiatives. Coordination of the tourism program abroad.

International Economic, Trade and Aid Policy
Management of Canada's international economic relations including management of Canada's involvement in OECD, the GATT, multilateral trade negotiations, UNCTAD, Summits, and the economic dimensions of North-South and East-West questions. Investment and industrial cooperation. Administration of the Export and Import Permits Act.

Political, Legal and International Security Affairs
Development, coordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, human rights and other related fields. Management of the legal aspects of Canada's international relations.

Social Affairs and Programs
Development of a general policy framework and coordination of activities relating to the information and immigration programs. Overall policy development and management of the cultural and consular affairs programs. Coordination with regard to the provinces' involvement in international relations. Policy development and coordination of international social affairs questions. Management of Canada's relations with francophone institutions.

Bilateral Relations and Operations
Management of Canada's bilateral relations with specific countries and regions; management of the complex of issues and interests involved, in particular in the political, economic, trade promotion and trade relations, industrial cooperation and investment fields. Delivery of the Canadian industrial development, development assistance, immigration, culture, public affairs and tourism programs abroad. Provision of consular services at posts abroad. Analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests. Formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries. Management and supply of the physical plant and material required by posts abroad.

Passport
Issuance of travel documents and provision of instructions and guidance to posts abroad.

Operational Support, Human Resource Planning, and Administration
Provision of support for the department at headquarters and at posts abroad, including financial, telecommunications, records management, EDP, and management services. Development and implementation of personnel policies and programs to meet the personnel needs of the department and its employees in Ottawa and abroad.

Grains and Oilseeds Program

Objective

To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Activity Description

Grains and Oilseeds
Study and development of more effective and economic methods for moving, storing, processing and selling Canadian grains and oilseeds; development and administration of programs for preparing production guidelines; establishment of initial payments for Canadian Wheat Board grains; provision of marketing and industrial development assistance; and participation in the work of international and domestic organizations concerning grains and oilseeds, the operation of the office of the Minister of State for the Canadian Wheat Board and the special group on grains.

World Exhibitions Program

Objective

To present an image of Canada that portrays the country's industrial, cultural and social development.

Activity Description

World Exhibitions
Management of Canada's relationship with the Bureau of International Expositions and co-ordination of Canadian participation in international exhibitions. Promotion of international exhibitions hosted by Canada.

Canadian Commercial Corporation

Objective

To purchase economically, goods and services from Canadian firms for the account of foreign governments including the contracting for turnkey and multi-item acquisition projects.

Activity Description

Administration and Operations
The processing of invitations to tender and bid sets from foreign governments; the calling and assessing of tenders from Canadian sources; the acceptance of contracts from foreign governments and the letting or arranging of contracts with Canadian industry; the payment of contractors, and the recovery of monies from customer governments.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Activity Description

Country to Country Co-operation
Country to Country Co-operation includes the development assistance that CIDA provides to selected developing country governments and regional institutions. It also includes development assistance provided through provincial governments, Canadian non-governmental organizations and institutions, and private firms.

International Initiatives
The International Initiatives activity includes five sub-elements: Multilateral Technical Co-operation, International Financial Institutions (IFI's), International Non-Governmental Organizations (INGOs), International Humanitarian Assistance, and Multilateral Food Aid.

Corporate Services
The Corporate Services activity includes the following advisory and service functions:
- agency executive services including the office of the President and Senior Vice-President, parliamentary relations, management systems, and internal audit;
- policy formulation and evaluation services;
- financial management, accounting and information management services;
- personnel and administrative services; and
- public information services.

Export Development Corporation

Objective

To facilitate and develop trade between Canada and other countries.

Activity Description

Export Development
Insures Canadian firms against commercial and political risks of non-payment when Canadian goods and services are sold abroad; makes long term loans to foreign buyers of Canadian capital equipment and technical services; guarantees financial institutions against losses incurred in financing either the Canadian supplier or the foreign buyer in an export transaction; issues surety cover protecting against calls on bid, down-payment, and performance bonds; insures Canadian investments abroad against loss of the investment by reason of political actions such as nationalization, war, or inconvertibility. Contracts are entered into either under the authority of the Board of Directors ("Corporate Account") or under the authority of the Governor in Council ("Canada Account"). Canada Account contracts are administered by the Corporation for Canada, and funds required for such contracts are provided by Canada.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

Activity Description

Development Research
Support for research in agriculture, food and nutrition, in health, in social sciences, in information research, as well as support for a program aimed at the development of human resources.

Research Related Activities
Activities designed to identify and develop research projects, to disseminate research findings and support the research library of the Centre.

Research Operational Support
Support for the network of regional and liaison offices maintained abroad by the Centre. The costs of division management and technical support.

General Management
The provision of resources for the Board of Governors, Executive Officers and general administrative support including legal, financial and administrative services.

Cooperative Programs
Support for joint research activities between Canadian and Third World institutions in areas where Canada has research and development expertise.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Payment of Canada's Share of Joint Studies, Surveys and Investigations under International References
Co-ordination of the work in international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality
Surveillance, monitoring, co-ordination and assistance to the governments in implementation of the Agreement, operation of the Regional Office under cost-sharing arrangements with the United States, and furnishing support to the Great Lakes Water Quality Board and the Science Advisory Board.

Administration
Commissioners and support staff; associated operating expenses.

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Canadian Interests Abroad Program				
...	514,383,000	...	...	514,383,000	1	Operating expenditures				
...	...	7,050,000	...	7,050,000	1b	Operating expenditures				
...	...	4,800,100	...	4,800,100	1c	Transfer of $1,151,000 from External Affairs Vote 5				
...	...	...	1,151,000	1,151,000		Transfer from: Vote 5				
...	...	...	3,260,000	3,260,000		TB Vote 5[1]				
...	...	...	17,952	17,952		TB Vote 10[1]				
...	514,383,000	11,850,100	4,428,952	530,662,052		Total—Vote 1	529,101,190	1,560,862	...	483,464,489
...	69,242,000	...	...	69,242,000	5	Capital expenditures				
...	...	500,000	...	500,000	5b	Capital expenditures				
...	...	...	(1,151,000)	(1,151,000)		Transfer to: Vote 1				
...	...	...	(149,000)	(149,000)		Vote 10				
...	69,242,000	500,000	(1,300,000)	68,442,000		Total—Vote 5	57,878,042	10,563,958	...	69,928,756
...	153,201,407	...	...	153,201,407	10	Grants and contributions				
...	...	1,098,225	...	1,098,225	10b	Grants and contributions				
...	...	1,261,900	...	1,261,900	10c	Transfer of $149,000 from External Affairs Vote 5				
...	...	...	149,000	149,000		Transfer from Vote 5				
...	153,201,407	2,360,125	149,000	155,710,532		Total—Vote 10	153,161,152	2,549,380	...	147,958,520
...	42,400	...	(2,870)	39,530	(S)	Secretary of State for External Affairs—Salary and motor car allowance	39,530	...	...	41,683
...	122,000	...	50,735	172,735	(S)	Payments under the Diplomatic Service (Special) Superannuation Act	172,735	...	...	144,987
...	2,500,000	...	(2,500,000)	...	(S)	Payments under the Canadian Institute for International Peace and Security Act				
...	...	...	2,500,000	2,500,000		Total annual authorized limit in accordance with Section 29(a) of the Act				
...	2,500,000	...	...	2,500,000		Total	2,500,000	...	...	1,500,000
...	500,000	...	(500,000)	...	(S)	Payments under the Asia-Pacific Foundation of Canada Act				
...	...	...	500,000	500,000		Total annual authorized limit in accordance with Section 31 of the Act				
...	500,000	...	...	500,000		Total	500,000	...	...	500,000
...	22,815,000	...	2,350,000	25,165,000	(S)	Contributions to employee benefit plans	25,165,000	...	...	22,896,000
11,346,546	(761,000)	...	761,000	11,346,546	(S)	Passport Revolving Fund	(703,274)	...	12,049,820	(3,198,343)

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	55,577	55,577	(S)	Refunds of amounts credited to revenue in previous years	55,577	...	...	31,669
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,455
11,346,546	762,044,807	14,710,225	6,492,394	794,593,972		Total budgetary	767,869,952	14,674,200	12,049,820	723,269,216
...	8,031	...	...	8,031	L15	Advances to the Working Capital Fund of the Paris Union of the World Intellectual Property Organization. (Gross)	1,191	6,840	...	7,292
6,447,324	...	...	...	6,447,324	L13c	Working Capital Advance for loans and advances to personnel posted abroad in accordance with Vote L12c, Appropriation Act No. 1, 1971. Limit $14,500,000. (Net)	1,322,884	...	5,124,440	1,089,950
23,025,461	...	...	...	23,025,461	L14c	Working Capital Advance for advances to posts abroad in accordance with Vote 630, Appropriation Act No. 2, 1954. Limit $30,000,000. (Net)	5,535,249	...	17,490,212	1,243,205
6,518,244	3,200,000	...	(3,200,000)	6,518,244	(S)	(L) Participation in the international natural rubber buffer stock pursuant to the International Natural Rubber Agreement. Limit $12,500,000. (Gross)	3,025,403	...	3,492,841	...
14,154,168	...	...	334,236	14,488,404	L47b	Purchase of shares and issuance of notes—Common Fund for Commodities. Limit $10,380,000 US. (US $ authority translated at $1 US = 1.3958$ Cdn). (Gross)	...	...	14,488,404	...
...	3,633,000	...	(3,633,000)	...	(S)	(L) Purchase of shares in respect of Canada's participation in the first account of the common fund	...	...	...	...
50,145,197	6,841,031	...	(6,498,764)	50,487,464		Total non-budgetary	9,884,727	6,840	40,595,897	2,340,447
11,346,546	**762,044,807**	**14,710,225**	**6,492,394**	**794,593,972**		**Total Program—Budgetary**	**767,869,952**	**14,674,200**	**12,049,820**	**723,269,216**
50,145,197	**6,841,031**	**...**	**(6,498,764)**	**50,487,464**		**Non-budgetary**	**9,884,727**	**6,840**	**40,595,897**	**2,340,447**
						Grains and Oilseeds Program[2]				
...	3,547,000	...	...	3,547,000	20	Operating expenditures	2,707,235	839,765	...	2,504,748
...	7,441,000	...	...	7,441,000	25	Grants and contributions	5,763,684	1,677,316	...	9,354,631
...	307,000	...	32,000	339,000	(S)	Contributions to employee benefit plans	339,000	...	...	325,000
...	**11,295,000**	**...**	**32,000**	**11,327,000**		**Total Program—Budgetary**	**8,809,919**	**2,517,081**	**...**	**12,184,379**

						World Exhibitions Program				
...	5,574,000	...	...	5,574,000	30	Program expenditures				
...	...	1	...	1	30c	Program expenditures				
...	5,574,000	1	...	5,574,001		Total— Vote 30	5,192,442	381,559	...	10,275,197
...	88,000	...	9,000	97,000	(S)	Contributions to employee benefit plans	97,000	...	...	89,000
...	**5,662,000**	**1**	**9,000**	**5,671,001**		**Total Program—Budgetary**	**5,289,442**	**381,559**	**...**	**10,364,197**
11,346,546	**779,001,807**	**14,710,226**	**6,533,394**	**811,591,973**		**Total Department— Budgetary**	**781,969,313**	**17,572,840**	**12,049,820**	**745,817,792**
50,145,197	**6,841,031**	**...**	**(6,498,764)**	**50,487,464**		**Non-budgetary**	**9,884,727**	**6,840**	**40,595,897**	**2,340,447**
						Canadian Commercial Corporation				
...	15,826,000	...	...	15,826,000	35	Program expenditures	15,826,000	...	...	17,617,060
...	15,826,000	...	...	15,826,000		Total budgetary	15,826,000	...	...	17,617,060
					(S)	(L) Deposits to the Corporation pursuant to the Canadian Commercial Corporation Act, Section 8(1). Limit $10,000,000. (Net)				
10,000,000	...	...	...	10,000,000			...	...	10,000,000	...
...	**15,826,000**	**...**	**...**	**15,826,000**		**Total Program—Budgetary**	**15,826,000**	**...**	**...**	**17,617,060**
10,000,000	**...**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**...**	**10,000,000**	**...**
						Canadian International Development Agency				
...	69,308,000	...	...	69,308,000	40	Operating expenditures				
...	...	...	48,200	48,200		Transfer from TB Vote 10[1]				
...	69,308,000	...	48,200	69,356,200		Total— Vote 40	66,874,014	2,482,186	...	67,821,499
...	1,285,700,000	...	...	1,285,700,000	45	Grants and contributions	1,194,363,307	91,336,693	...	1,257,520,050
...	500,000	...	(500,000)	...	(S)	Payments under the Asia-Pacific Foundation of Canada Act				
...	...	...	500,000	500,000		Total annual authorized limit in accordance with Section 31 of the Act				
...	500,000	...	...	500,000		Total	500,000	...	...	500,000
...	6,292,000	...	645,000	6,937,000	(S)	Contributions to employee benefit plans	6,937,000	...	...	6,278,000
...	...	...	...	...	(S)	Payments to the International Centre for Ocean Development				
...	...	...	2,500,000	2,500,000		Total annual authorized limit in accordance with Section 18(a) of the International Centre for Ocean Development Act				
...	...	...	2,500,000	2,500,000		Total	...	2,500,000	...	800,000
...	1,361,800,000	...	3,193,200	1,364,993,200		Total budgetary	1,268,674,321	96,318,879	...	1,332,919,549
						Financial Institutions				
					L50	Loans to developing countries and international development institutions for international development assistance. (Gross)	184,950,701	18,249,299	...	227,329,653
...	203,200,000	...	...	203,200,000	L55	Loans to developing countries for oil and gas exploration development. (Gross)	23,396,116	6,603,884	...	...
...	30,000,000	...	...	30,000,000		In accordance with the International Development (Financial Institutions) Continuing Assistance Act:				
					L60	Payment and note issuance to the international financial institution fund accounts. (Gross)				
...	4,000,000	...	...	4,000,000		—Payment	...	4,000,000	...	...
...	...	...	166,800,000	166,800,000		—Note issuance	161,644,813	5,155,187	...	136,770,003

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	2,600,000	...	...	2,600,000	L65	Payment to international financial institutions. (Gross)	...	...	...	...
...	(2,600,000)	...	...	(2,600,000)			...	...	...	...
...	96,700,000	...	(96,700,000)	...	(S)	(L) Payments in respect of encashment of notes issued to international financial institutions. (Gross)	...	...	...	...
						Inter-American Development Bank				
					L55	Authorization to subscribe for 63,692 callable shares of the capital stock of the Inter-American Development Bank (US $ authority translated at $1 US = 1.3958$ Cdn). (Gross)				
1,047,719,935	...	...	24,740,820	1,072,460,755						
...	...	...	10,000,000	10,000,000	L65	Issuance of demand notes not to exceed the equivalent of $7,400,000 US	...	...	1,072,460,755	...
...	11,500,000	...	(11,500,000)	...	(S)	(L) Payment in respect of encashment of notes	9,994,486	5,514	...	9,984,966
						Caribbean Development Bank	...	...	...	...
					L50	Authorization to subscribe for 5,355 callable shares of the capital stock of the Caribbean Development Bank. (US $ authority translated at $1 US = 1.3958$ Cdn). (Gross)				
44,044,309	...	...	1,040,060	45,084,369						
...	1,000,000	...	(1,000,000)	...	(S)	(L) Payment in respect of encashment of notes	...	...	45,084,369	...
						Asian Development Bank	...	...	...	...
					L36a	Authorization to subscribe for 36,403 callable shares of the capital stock of the Asian Development Bank. (US $ authority translated at $1 US = 1.3958$ Cdn). (Gross)				
598,821,655	...	...	14,140,552	612,962,207						
...	2,600,000	...	...	2,600,000	L65	Payment in the amount of $2,600,000	...	...	612,962,207	...
...	...	...	3,800,000	3,800,000	L65	Issuance of demand notes not to exceed the equivalent of 4,300,000 special drawing rights	2,513,584	86,416	...	2,513,584
...	4,400,000	...	(4,400,000)	...	(S)	(L) Payment in respect of encashment of notes	3,770,376	29,624	...	3,770,376
						African Development Bank	...	...	...	...
					(S)	(L) Subscription to shares of the African Development Bank. Limit 168,000,000 units of account (approximately $240,000,000). (Gross)				
204,869,736	...	...	(11,710,088)	193,159,648						
...	...	...	11,800,000	11,800,000	L65	Issuance of demand notes not to exceed the equivalent of 8,400,000 units of account	...	...	193,159,648	...
...	11,800,000	...	(11,800,000)	...	(S)	(L) Payment in respect of encashment of notes	11,710,088	89,912	...	11,710,088
1,895,455,635	365,200,000	...	95,211,344	2,355,866,979		Total non-budgetary	...	...	...	...
...	1,361,800,000	...	3,193,200	1,364,993,200		**Total Program—Budgetary**	397,980,164	34,219,836	1,923,666,979	392,078,670
1,895,455,635	365,200,000	...	95,211,344	2,355,866,979		**Non-budgetary**	**1,268,674,321**	**96,318,879**	**...**	**1,332,919,549**
							397,960,164	**34,219,836**	**1,923,666,979**	**392,078,670**

						Export Development Corporation				
812,000,000	...	...	...	812,000,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the Export Development Act, Section 11. Limit $1,500,000,000. (Gross)	9,000,000	...	803,000,000	76,000,000
3,333,164,000	...	...	(416,584,054)	2,916,579,946		Borrowing of the Corporation pursuant to Sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings. (Net)	(72,720,054)	...	2,989,300,000	(115,413,952)
4,615,459,000	...	...	280,517,522	4,895,976,522		Liability for loans pursuant to Section 31 and limited by Section 32 to $6,000,000,000, accounts administered for Canada. (Net)	(250,706,478)	...	5,146,683,000	155,308,378
...	240,000,000	(240,000,000)	...	...	(S)	(L) Purchase of shares and provision of loans and guarantees pursuant to the Export Development Act. (Gross)	...	...	...	...
8,760,623,000	**240,000,000**	**(240,000,000)**	**(136,066,532)**	**8,624,556,468**		**Total Program—Non-budgetary**	**(314,426,532)**	**...**	**8,938,983,000**	**115,894,426**
						International Development Research Centre				
...	86,000,000	...	...	86,000,000	70	Payments to the International Development Research Centre	86,000,000	...	...	81,000,000
...	**86,000,000**	**...**	**...**	**86,000,000**		**Total Program—Budgetary**	**86,000,000**	**...**	**...**	**81,000,000**
						International Joint Commission				
...	3,205,000	...	...	3,205,000	75	Program expenditures	2,913,756	291,244	...	2,672,985
...	242,000	...	25,000	267,000	(S)	Contributions to employee benefit plans	267,000	...	...	257,000
...	**3,447,000**	**...**	**25,000**	**3,472,000**		**Total Program—Budgetary**	**3,180,756**	**291,244**	**...**	**2,929,985**
11,346,546	**2,246,074,887**	**14,710,226**	**9,751,594**	**2,281,883,173**		**Total Ministry— Budgetary**	**2,155,650,390**	**114,182,963**	**12,049,820**	**2,180,284,386**
10,716,223,832	**612,041,031**	**(240,000,000)**	**(47,353,952)**	**11,040,910,911**		**Non-budgetary**	**93,438,359**	**34,226,676**	**10,913,245,876**	**510,313,543**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

(2) The payments in connection with the Prairie Grain Advance Payments Act and the payments in connection with the Western Grain Stabilization Act have been transferred to the Agri-Food Development Program of the Department of Agriculture.

Programs by Activity

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Canadian Interests Abroad Program				
								Operating				
...	21,956,400	...	106,000	...	181,130	...	22,243,530	Foreign policy, priorities and coordination	18,973,040	3,270,490	...	12,660,882
...	28,008,000	6,600,000	91,000	...	89,000	...	34,788,000	International trade development	35,169,964	(381,964)	...	20,257,412
...	12,524,000	...	85,000	...	62,000	...	12,671,000	International economic, trade and aid policy	13,070,225	(399,225)	...	10,128,706
...	28,999,000	...	156,000	...	337,000	...	29,492,000	Political, legal and international security affairs	30,913,232	(1,421,232)	...	25,321,765
...	21,197,000	450,000	86,000	...	126,000	...	21,859,000	Social affairs and programs	20,937,040	921,960	...	22,789,588
...	334,137,000	4,800,100	2,395,000	1,151,000	1,552,000	...	344,035,100	Bilateral relations and operations	346,024,628	(1,989,528)	...	293,732,471
11,346,546	17,952,000	...	...	...	754,788	(19,451,000)	10,602,334	Passport	(1,447,486)	...	12,049,820	(3,724,314)
...	90,421,000	...	358,952	...	53,577	...	90,833,529	Operational support, human resource planning, and administration	89,273,168	1,560,361	...	121,544,471
...	(19,451,000)	...	...	...	...	19,451,000	...	Revenue credited to the vote	...	...	...	...
11,346,546	535,743,400	11,850,100	3,277,952	1,151,000	3,155,495	...	566,524,493	Total—Operating	552,913,811	1,560,862	12,049,820	502,710,981
								Capital				
...	11,000	...	...	...	...	...	11,000	Foreign policy, priorities and coordination	46,205	(35,205)	...	...
...	...	500,000	...	...	...	...	500,000	International trade development	381,067	118,933	...	...
...	25,000	...	...	...	...	...	25,000	International economic, trade and aid policy	580,678	(555,678)	...	...
...	1,415,000	...	...	...	...	...	1,415,000	Political, legal and international security affairs	1,631,002	(216,002)	...	1,398,000
...	70,000	...	...	...	...	...	70,000	Social affairs and programs	45,397	24,603	...	...
...	59,377,000	...	...	(1,151,000)	...	...	58,226,000	Bilateral relations and operations	46,294,684	11,931,316	...	55,944,000
...	738,000	...	...	...	6,212	...	744,212	Passport	744,212	...	...	525,971
...	8,344,000	...	...	(149,000)	...	...	8,195,000	Operational support, human resource planning, and administration	8,899,009	(704,009)	...	12,586,757
...	69,980,000	500,000	...	(1,300,000)	6,212	...	69,186,212	Total—Capital	58,622,254	10,563,958	...	70,454,728

	...	...	4,500	...	...	...	...	4,500	Transfer payments Foreign policy, priorities and coordination	4,500	...	...	...
	...	35,993,000	...	...	...	...	...	35,993,000	International trade development	34,652,950	1,340,050	...	34,048,324
	...	11,946,649	...	...	...	...	...	11,946,649	International economic, trade and aid policy	12,757,436	(810,787)	...	11,033,967
	...	93,518,904	342,025	...	...	...	...	93,860,929	Political, legal and international security affairs	92,346,133	1,514,796	...	85,398,602
	...	11,158,668	750,000	...	...	...	...	11,908,668	Social affairs and programs	11,793,631	115,037	...	13,147,230
	...	3,573,686	1,263,600	...	...	...	...	4,837,286	Bilateral relations and operations	4,482,900	354,386	...	3,163,378
	...	130,500	...	...	149,000	52,735	...	332,235	Operational support, human resource planning, and administration	296,337	35,898	...	155,486
	...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,156,520
	...	156,321,407	2,360,125	...	149,000	52,735	...	158,883,267	Total—Transfer payments	156,333,887	2,549,380	...	150,103,507
	50,145,197	6,841,031	...	...	...	(6,498,764)	...	50,487,464	Non-budgetary International economic, trade and aid policy	9,884,727	6,840	40,595,897	2,340,447
	...	21,967,400	4,500	106,000	...	181,130	...	22,259,030	**Program Summary** Foreign policy, priorities and coordination	19,023,745	3,235,285	...	12,660,882
	...	64,881,000	7,100,000	91,000	...	89,000	...	71,281,000	International trade development	70,203,981	1,077,019	...	56,305,736
	...	24,495,649	...	85,000	...	62,000	...	24,642,649	International economic, trade and aid policy—				
	50,145,197	6,841,031	...	...	...	(6,498,764)	...	50,487,464	Budgetary	26,408,339	(1,765,690)	...	21,162,673
									Non-budgetary	9,884,727	6,840	40,595,897	2,340,447
	...	133,933,904	342,025	156,000	...	337,000	...	124,767,929	Political, legal and international security affairs	124,890,367	(122,438)	...	112,118,367
	...	33,425,668	1,200,000	86,000	...	126,000	...	33,637,668	Social affairs and programs	32,776,068	1,061,600	...	35,936,818
	...	397,087,686	6,063,700	2,393,000	...	1,552,000	...	407,098,386	Bilateral relations and operations	396,802,212	10,296,174	...	352,839,849
	11,346,546	(761,000)	...	...	...	761,000	...	11,346,546	Passport	(703,274)	...	12,049,820	(3,198,343)
	...	88,895,300	...	358,952	...	106,312	...	99,360,764	Operational support, human resource planning, and administration	98,468,514	892,250	...	134,286,714
	...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,156,520
	11,346,546	763,044,287	14,798,250	3,279,952	...	3,314,682	...	794,593,972	**Total Program—**				
	50,145,197	6,841,031	...	...	...	(6,498,764)	...	50,487,464	**Budgetary**	767,369,952	14,674,298	12,049,820	723,269,236
									Non-budgetary	9,884,727	6,840	40,595,897	2,340,447
	...	3,854,000	...	...	...	32,000	...	3,886,000	Grains and Oilseeds Program[1] Operating Grains and oilseeds	3,046,235	839,765	...	2,823,530
	...	...	...	...	...	...	...	...	Capital Activities not required for the current year	...	...	...	6,218
	...	7,441,000	...	...	...	...	...	7,441,000	Transfer payments Grains and oilseeds	5,763,684	1,677,316	...	9,354,631

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	11,295,000	...	...	...	32,000	...	11,327,000	**Program Summary**				
...	...	...	...	...	...	...	...	Grains and oilseeds	8,809,919	2,517,081	...	12,178,161
								Activities not required for the current year	...	...	...	6,218
...	11,295,000	...	...	...	32,000	...	11,327,000	**Total Program—Budgetary**	8,809,919	2,517,081	...	12,184,379
								World Exhibitions Program				
								Operating				
...	3,548,000	1	...	(350,000)	9,000	...	3,207,001	World exhibitions	2,891,719	315,282	...	10,364,197
...	2,114,000	...	...	350,000	...	...	2,464,000	Transfer payments				
								World exhibitions	2,397,723	66,277	...	...
...	5,662,000	1	...	...	9,000	...	5,671,001	**Total Program—Budgetary**	5,289,442	381,559	...	10,364,197
11,346,546	779,001,887	14,710,226	3,277,952	...	3,255,442	...	811,591,973	**Total Department—**				
50,145,197	6,841,031	...	...	...	(6,498,764)	...	50,487,464	**Budgetary**	781,969,313	17,572,840	12,045,820	745,817,792
								Non-budgetary	9,884,727	6,840	40,595,897	2,340,447
								Canadian Commercial Corporation				
								Operating				
								Administration and operations:				
...	2,164,000	...	...	(135,000)	...	...	2,029,000	Program administration	2,029,000	...	...	1,773,000
...	13,662,000	...	...	135,000	...	...	13,797,000	Supply Program	13,797,000	...	...	15,844,060
...	15,826,000	...	...	...	...	...	15,826,000	Total—Operating	15,826,000	...	...	17,617,060
								Non-budgetary				
10,000,000	...	...	...	...	...	...	10,000,000	Canadian Commercial Corporation	...	...	10,000,000	...
...	15,826,000	...	...	...	...	...	15,826,000	**Total Program—**				
10,000,000	...	...	...	...	...	...	10,000,000	**Budgetary**	15,826,000	...	...	17,617,060
								Non-budgetary	...	...	10,000,000	...

...	37,366,000	...	...	(1,160,400)	393,450	...	36,599,050				
...	2,712,000	...	...	(63,040)	25,800	...	2,674,760				
...	34,800,000	...	48,200	1,121,575	225,750	...	36,195,525				
...	74,878,000	...	48,200	(101,865)	645,000	...	75,469,335				
...	722,000	...	...	101,865	...	...	823,865				
...	931,300,000	...	...	4,100,000	...	...	935,400,000				
...	354,900,000	...	...	(4,100,000)	2,500,000	...	353,300,000				
...	1,286,200,000	...	...	...	2,500,000	...	1,288,700,000				
...	233,200,000	...	...	...	...	...	233,200,000				
1,895,455,635	132,000,000	...	...	...	95,211,344	...	2,122,666,979				
1,895,455,635	365,200,000	...	...	...	95,211,344	...	2,355,866,979				
...	968,666,000	...	...	2,939,600	393,450	...	971,999,050				
...	233,200,000	...	...	...	...	...	233,200,000				
...	357,612,000	...	...	(4,163,040)	2,525,800	...	355,974,760				
1,895,455,635	132,000,000	...	...	...	95,211,344	...	2,122,666,979				
...	35,522,000	...	48,200	1,223,440	225,750	...	37,019,390				
...	1,361,800,000	...	48,200	...	3,145,000	...	1,364,993,200				
1,895,455,635	365,200,000	...	...	...	95,211,344	...	2,355,866,979				
812,000,000	53,000,000	(53,000,000)	...	...	...	...	812,000,000				
...	(72,000,000)	72,000,000	...	...	...	...	...				
3,333,164,000	...	...	...	...	(416,584,054)	...	2,916,579,946				
...	300,000,000	(300,000,000)	...	...	...	...	...				
...	(41,000,000)	41,000,000	...	...	...	...	...				
4,615,459,000	...	...	...	...	280,517,522	...	4,895,976,522				
8,760,623,000	240,000,000	(240,000,000)	...	...	(136,066,532)	...	8,624,556,468				

Canadian International Development Agency				
Operating				
Country to country co-operation	37,203,615	(604,565)	...	33,725,632
International initiatives	2,748,816	(74,056)	...	2,549,156
Corporate services	32,761,558	3,433,967	...	35,745,711
Total—Operating	72,713,989	2,755,346	...	72,020,499
Capital				
Corporate services	1,097,025	(273,160)	...	2,079,000
Transfer payments				
Country to country co-operation	855,053,834	80,346,166	...	876,672,388
International initiatives	339,809,473	13,490,527	...	382,147,662
Total—Transfer payments	1,194,863,307	93,836,693	...	1,258,820,050
Non-budgetary				
Country to country co-operation	208,346,817	24,853,183	...	227,329,653
International initiatives	189,633,347	9,366,653	1,923,666,979	164,749,017
Total—Non-budgetary	397,980,164	34,219,836	1,923,666,979	392,078,670
Program Summary				
Country to country co-operation—				
Budgetary	892,257,449	79,741,601	...	910,398,020
Non-budgetary	208,346,817	24,853,183	...	227,329,653
International initiatives—				
Budgetary	342,558,289	13,416,471	...	384,696,818
Non-budgetary	189,633,347	9,366,653	1,923,666,979	164,749,017
Corporate services	33,858,583	3,160,807	...	37,824,711
Total Program—				
Budgetary	1,268,674,321	96,318,879	...	1,332,919,549
Non-budgetary	397,980,164	34,219,836	1,923,666,979	392,078,670
Export Development Corporation				
Non-budgetary				
Export development				
Equity requirement	9,000,000	...	803,000,000	76,000,000
Repayment of loans from Canada	...	...	...	...
Net corporate requirement	(72,720,054)	...	2,989,300,000	(115,413,952)
Accounts administered for Canada:				
Loan disbursements	...	...	...	...
Loan repayments	...	...	...	...
Net Canada requirement	(250,706,478)	...	5,146,683,000	155,308,378
Total Program—				
Non-budgetary	(314,426,532)	...	8,938,983,000	115,894,426

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								International Development Research Centre				
								Operating				
...	47,000,000	...	...	...	...	...	47,000,000	Development research	47,000,000	...	...	45,100,000
...	6,700,000	...	...	...	...	...	6,700,000	Research related activities	6,700,000	...	...	6,600,000
...	19,800,000	...	...	...	...	...	19,800,000	Research operational support	19,800,000	...	...	16,100,000
...	7,900,000	...	...	...	...	...	7,900,000	General management	7,900,000	...	...	7,300,000
...	12,500,000	...	...	...	...	...	12,500,000	Cooperative programs	12,500,000	...	...	9,300,000
...	(2,700,000)	...	...	...	...	...	(2,700,000)	Funds available: Income from investments	(2,700,000)	...	...	(2,300,000)
...	(1,400,000)	...	...	...	...	...	(1,400,000)	Other income	(1,400,000)	...	...	(200,000)
...	(3,800,000)	...	...	...	...	...	(3,800,000)	Income held over from previous years	(3,800,000)	...	...	(900,000)
...	**86,000,000**	...	...	...	...	...	**86,000,000**	**Total Program—Budgetary**	**86,000,000**	...	...	**81,000,000**
								International Joint Commission				
								Operating				
...	100,000	...	...	...	...	...	100,000	Payment of Canada's share of joint studies, surveys and investigations under international references	88,900	11,100	...	34,442
...	1,963,000	...	...	...	...	...	1,963,000	Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	1,728,763	234,237	...	1,630,146
...	1,337,000	...	...	...	25,000	...	1,362,000	Administration	1,332,358	29,642	...	1,248,038
...	3,400,000	...	...	...	25,000	...	3,425,000	Total—Operating	3,150,021	274,979	...	2,912,626
								Capital				
...	37,000	...	...	...	...	...	37,000	Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	30,735	6,265	...	5,120
...	10,000	...	...	...	...	...	10,000	Administration	...	10,000	...	12,239
...	47,000	...	...	...	...	...	47,000	Total—Capital	30,735	16,265	...	17,359

...	100,000	...	...	...	...	...	100,000	Payment of Canada's share of joint studies, surveys and investigations under international references	88,900	11,100	...	34,442
...	2,000,000	...	...	...	...	...	2,000,000	Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	1,759,498	240,502	...	1,635,266
...	1,347,000	...	...	...	25,000	...	1,372,000	Administration	1,332,358	39,642	...	1,260,277
...	3,447,000	...	...	...	25,000	...	3,472,000	Total Program—Budgetary	3,180,756	291,244	...	2,929,985
11,346,546	2,246,874,807	14,710,226	3,326,152	...	6,425,442	...	2,281,883,173	Total Ministry—				
10,716,223,832	612,841,031	(240,000,000)	...	...	(47,353,952)	...	11,040,910,911	Budgetary	2,155,650,390	114,182,963	12,049,820	2,180,284,386
								Non-budgetary	93,438,359	34,226,676	10,913,245,876	510,313,543

(1) The payments in connection with the Prairie Grain Advance Payments Act and the payments in connection with the Western Grain Stabilization Act have been transferred to the Agri-Food Development Program of the Department of Agriculture.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Canadian Interests Abroad Program				
							Grants				
							International trade development				
...	405,000	...	...	...	...	405,000	Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to international trade development	405,000	...	...	405,000
							International economic, trade and aid policy				
...	5,000	...	...	...	...	5,000	International Commission on Radiological Protection	...	5,000	...	5,000
							Political, legal and international security affairs				
...	8,000	...	...	...	...	8,000	Canadian Council on International Law	8,000	...	...	8,000
...	100,000	...	...	...	...	100,000	Grant to the Canadian Centre for Arms Control and Disarmament	100,000	...	...	100,000
...	2,500,000	...	...	...	...	2,500,000	(S) Grant to the Canadian Institute for International Peace and Security	2,500,000	...	...	1,500,000
...	105,000	...	...	...	...	105,000	Grant for financial assistance in the field of disarmament and arms control	76,000	29,000	...	105,000
...	2,481,000	...	...	...	...	2,481,000	Grants in lieu of taxes on diplomatic consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	1,804,174	676,826	...	2,304,245
...	100	...	...	...	...	100	International Peace Academy	100	...	...	100
...	14,085	...	...	...	...	14,085	Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	...	14,085	...	...
...	100,000	...	...	...	...	100,000	United Nations Association in Canada	100,000	...	...	85,000
...	35,000	...	...	...	...	35,000	United Nations Trust Fund for South Africa	35,000	...	...	30,000
...	20,000	...	...	...	...	20,000	Voluntary Fund for the United Nations Decade for Women	20,000	...	...	20,000
...	10,000	...	...	...	...	10,000	United Nations Voluntary Fund for Victims of Torture	10,000	...	...	60,000
...	...	2,800	...	...	...	2,800	Grant to the Conference on the Legal Aspects of Apartheid	2,800	...	...	...
...	...	14,600	...	...	...	14,600	Grant to the Conference on Human Rights and Canadian Foreign Policy	14,600	...	...	...
...	5,373,185	17,400	...	...	...	5,390,585		4,670,674	719,911	...	4,212,345

...	1,000	...	...	...	...	1,000
...	7,500	...	...	...	...	7,500
...	22,578	...	...	...	...	22,578
...	50,000	...	...	...	...	50,000
...	35,000	...	...	...	...	35,000
...	3,592,629	...	...	...	...	3,592,629
...	2,861,624	...	...	...	...	2,861,624
...	5,000	...	...	...	...	5,000
...	...	600,000	...	...	...	600,000
...	6,575,331	600,000	...	...	...	7,175,331
...	10,000	...	...	...	...	10,000
...	89,000	...	...	...	...	89,000
...	500,000	...	...	...	...	500,000
...	...	705,000	...	...	...	705,000
...	599,000	705,000	...	...	...	1,304,000
...	10,500	...	...	...	...	10,500
...	120,000	...	...	...	52,735	172,735
...	130,500	...	...	...	52,735	183,235
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	**13,088,016**	**1,322,400**	**...**	**...**	**52,735**	**14,463,151**
...	...	4,500	...	...	...	4,500
...	35,014,000	...	...	...	...	35,014,000

Social affairs and programs				
Atlantic Association of Young Political Leaders	1,000	...	...	1,000
Atlantic Council of Canada	7,500	...	...	57,500
Canadian-German Society of Hanover (48,513 Deutsche Marks)	25,614	(3,036)	...	34,667
Canadian Institute of International Affairs	50,000	...	...	50,000
Centre québécois de relations internationales de l'Université Laval	35,000	...	...	35,000
Grants in aid of academic relations	3,435,893	156,736	...	4,343,963
Grants in aid of cultural relations	2,528,258	333,366	...	4,127,1[illegible]
International Baccalaureat Office	5,000	...	...	5,000
Grants in support of International Youth Year Projects	583,500	16,500	...	...
	6,671,765	503,566	...	8,654,233
Bilateral relations and operations				
Canadian Chamber of Commerce for the Canadian Pacific Co-operation Committee	10,000	...	...	9,000
Centre for Legislative Exchange	89,000	...	...	89,300
(S) Grant to the Asia-Pacific Foundation of Canada	500,000	...	...	500,000
Grant to the Canadian Chamber of Commerce for Trade Promotion in the Asia-Pacific Region	705,000	...	...	...
	1,304,000	...	...	598,300
Operational support, human resource planning, and administration				
Grant to the Foreign Service Community Association (FSCA)	10,500	...	...	10,500
(S) Payments under the Diplomatic Service (Special) Superannuation Act	172,735	...	...	144,986
	183,235	...	...	155,486
Relations with foreign governments and intergovernmental institutions				
Items not required for the current year	...	...	...	165,000
Information activities and cultural relations				
Items not required for the current year	...	...	...	2,600,000
Total—Grants	**13,234,674**	**1,228,477**	**...**	**16,795,364**
Contributions				
Foreign policy, priorities and coordination				
Institute for Research on Public Policy	4,500	...	...	...
International trade development				
Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales	33,717,627	1,296,373	...	33,197,943

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	364,000	...	...	...	...	364,000	Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	321,586	42,414	...	282,621
...	150,000	...	...	...	...	150,000	Centre for International Business Research	150,000	...	...	150,000
...	60,000	...	...	...	...	60,000	Contribution to persons, groups of persons, institutions and other organizations to assist and promote expertise in the area of international trade facilitation	58,737	1,263	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	12,760
...	35,588,000	...	...	...	...	35,588,000		34,247,950	1,340,050	...	33,643,324
							International economic, trade and aid policy				
...	208,635	...	...	...	...	208,635	Customs Co-operation Council (9,360,033 Belgian Francs)	270,127	(61,492)	...	316,341
...	4,391,569	...	...	...	...	4,391,569	International Atomic Energy Agency ($3,386,466 US)	3,993,592	397,977	...	3,641,291
...	475,266	...	...	...	...	475,266	International Energy Agency (3,248,581 French Francs)	517,115	(41,849)	...	454,629
...	85,000	...	...	...	...	85,000	International Atomic Energy Agency for Nuclear Regulatory Training	15,000	70,000	...	...
...	434,000	...	...	...	...	434,000	International Institute of Applied Systems Analysis	424,249	9,751	...	376,116
...	1,323,152	...	...	...	...	1,323,152	General Agreement on Tariff and Trade (2,458,020 Swiss Francs)	1,824,084	(500,932)	...	1,207,975
...	196,097	...	...	...	...	196,097	Nuclear Energy Agency of the OECD (1,340,375 French Francs)	229,425	(33,328)	...	202,939
...	3,467,371	...	...	...	...	3,467,371	Organization for Economic Co-operation and Development (23,700,415 French Francs)	3,949,863	(482,492)	...	3,411,160
...	1,100,850	...	...	...	...	1,100,850	United Nations Voluntary Fund for the Environment ($849,000 US)	1,165,540	(64,690)	...	1,174,261
...	259,709	...	...	...	...	259,709	World Intellectual Property Organization (482,462 Swiss Francs)	368,441	(108,732)	...	244,255
...	11,941,649	...	...	...	...	11,941,649		12,757,436	(815,787)	...	11,028,967
							Political, legal and international security affairs				
...	2,226	...	...	...	...	2,226	Canadian Representative on the United Nations Human Rights Committee	1,200	1,026	...	2,200
...	15,000	...	...	...	...	15,000	Canadian Group of the Trilateral Commission	15,000	...	...	20,000
...	589,551	...	...	...	...	589,551	Commonwealth Foundation (348,000 Pounds Sterling)	625,797	(36,246)	...	645,904
...	115,932	...	...	...	...	115,932	Commonwealth Science Council (68,300 Pounds Sterling)	120,502	(4,570)	...	97,523

...	1,734,743	...	...	...	...	1,734,743
...	763,830	...	...	...	...	763,830
...	109,081	...	...	...	...	109,081
...	638,000	...	...	...	...	638,000
...	575,000	...	...	...	...	575,000
...	440,000	...	...	...	...	440,000
...	10,071,493	...	...	...	...	10,071,493
...	1,140,692	...	...	...	...	1,140,692
...	450,000	249,625	...	...	...	699,625
...	5,558,084	...	...	...	...	5,558,084
...	189,802	...	...	...	...	189,802
...	3,409,714	...	...	...	...	3,409,714
...	1,025,293	...	...	...	...	1,025,293
...	4,199,936	...	...	...	...	4,199,936
...	9,203	...	...	...	...	9,203
...	100,000	...	...	...	...	100,000
...	10,374	...	...	...	...	10,374
...	8,092,032	...	...	...	...	8,092,032
...	90,000	...	...	...	...	90,000
...	7,562,936	...	...	...	...	7,562,936
...	29,331,022	...	...	...	...	29,331,022
...	1,671,868	...	...	...	...	1,671,868

Commonwealth Secretariat (1,022,000 Pounds Sterling)	1,772,535	(37,792)	...	1,548,656
Commonwealth Youth Program (450,000 Pounds Sterling)	748,148	15,682	...	660,079
Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe (1,705,464 Austrian Schillings)	108,119	962	...	88,663
Contribution to the Conference on Disarmament in Europe	371,048	266,952	...	217,109
Defence support assistance to Non-NATO countries	574,967	33	...	573,359
Financial assistance in the field of disarmament and arms control	330,932	109,068	...	466,000
Food and Agriculture Organization ($7,766,419 US)	10,411,275	(339,782)	...	9,718,553
International Civil Aviation Organization ($879,621 US)	1,229,534	(88,842)	...	1,113,881
International Civil Aviation Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years	699,625	...	...	561,170
International Labour Organization ($4,286,000 US)	5,404,539	153,545	...	5,144,313
International Maritime Organization ($146,362 US)	161,977	27,825	...	132,445
North Atlantic Treaty Organization— Cost of civil administration (152,970,568 Belgian Francs)	4,337,509	(927,795)	...	2,985,808
North Atlantic Treaty Organization—Science programs (45,997,875 Belgian Francs)	415,786	609,507	...	1,037,618
Pan American Health Organization ($3,238,692 US)	4,423,405	(223,469)	...	4,191,515
Permanent Court of Arbitration (23,100 Dutch Florins)	7,954	1,249	...	15,107
Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	8,951	91,049	...	129,285
United Nations Committee on the Elimination of all Forms of Racial Discrimination ($8,000 US)	5,920	4,454	...	7,148
United Nations Educational, Scientific and Cultural Organization ($6,240,000 US)	7,745,989	346,043	...	8,010,000
United Nations Institute for Training and Research	90,000	...	...	90,000
United Nations Interim Force in Lebanon ($5,831,999 US)	5,920,610	1,642,326	...	5,675,171
United Nations Organization ($22,618,000 US)	30,118,062	(787,040)	...	27,142,637
United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East (UNDOF) ($1,289,226 US)	1,500,840	171,028	...	1,425,705

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	100,000	...	...	...	...	100,000	World Disarmament Campaign	100,000	...	...	100,000
...	10,149,907	...	...	...	...	10,149,907	World Health Organization ($7,826,887 US)	10,392,943	(243,036)	...	9,386,408
...	...	75,000	...	...	...	75,000	Contribution to the United Nations Environment Program	32,292	42,708	...	...
...	88,145,719	324,625	...	...	...	88,470,344		87,675,459	794,885	...	81,186,257
							Social affairs and programs				
...	3,941,158	...	...	...	...	3,941,158	Agency for Cultural and Technical Co-operation in Francophone Countries (26,938,876 French Francs)	4,350,437	(409,279)	...	3,768,197
...	40,000	...	...	...	...	40,000	Conseil africain et malgache de l'enseignement supérieur (CAMES) (CFA 13,610,072)	40,000	...	...	20,000
...	10,000	...	...	...	...	10,000	Intergovernment Committee for Migration	10,000	...	...	10,000
...	84,114	...	...	...	...	84,114	Organization for Economic Co-operation and Development (Centre for Education, Research and Innovation) (574,944 French Francs)	87,452	(3,338)	...	77,996
...	10,000	...	...	...	...	10,000	Pan American Institute for Geography and History	10,000	...	...	10,000
...	418,675	150,000	...	...	...	568,675	Participation in activities of the international french-speaking community	546,193	22,482	...	488,984
...	29,390	...	...	...	...	29,390	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (10,000,000 CFA)	27,784	1,606	...	27,820
...	50,000	...	...	...	...	50,000	Shastri Indo-Canadian Institute	50,000	...	...	90,000
...	4,583,337	150,000	...	...	...	4,733,337		5,121,866	(388,529)	...	4,492,997
							Bilateral relations and operations				
...	312,000	...	...	...	...	312,000	Conference on Security and Co-operation in Europe (CSCE) (2,000,000 Swedish Crowns)	98,287	213,713	...	192,036
...	220,000	...	...	...	...	220,000	CSCE: Meeting of experts on human rights	89,292	130,708	...	...
...	1,841,456	...	...	...	...	1,841,456	Inter-American Institute for Co-operation on Agriculture ($1,420,000 US)	1,840,028	1,428	...	1,817,279
...	26,748	...	...	...	...	26,748	International Institute of Administrative Sciences (1,200,000 Belgian Francs)	25,274	1,474	...	21,684
...	574,482	...	...	...	...	574,482	Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park ($443,000 US)	568,014	6,468	...	534,079

...	...	23,600	...	...	...	23,600	Centre for legislative exchange for a conference on Great Lakes Water Quality	23,005	595	...	...
...	...	75,000	...	...	...	75,000	Canadian Chamber of Commerce for Pacific Economic Cooperation	75,000	...	...	...
...	...	450,000	...	...	...	450,000	Commonwealth Secretariat for Eminent Persons Mission on South Africa	450,000	...	...	...
...	...	10,000	...	...	...	10,000	Canada-Indonesia Business Council	10,000	...	...	...
...	2,974,686	558,600	...	...	...	3,533,286		3,178,900	354,386	...	2,565,078
							Operational support, human resource planning, and administration				
...	...	...	...	149,000	...	149,000	United Kingdom Foreign and Commonwealth Office (£73,640)	113,102	35,898	...	...
							Relations with foreign governments and intergovernmental institutions				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	391,520
...	**143,233,391**	**1,037,725**	**...**	**149,000**	**...**	**144,420,116**	Total—Contributions	**143,099,213**	**1,320,903**	**...**	**133,308,143**
							Program Summary by Activity				
...	...	4,500	...	...	...	4,500	Foreign policy, priorities and coordination	4,500	...	...	...
...	35,993,000	...	...	...	...	35,993,000	International trade development	34,652,950	1,340,050	...	34,048,324
...	11,946,649	...	...	...	...	11,946,649	International economic, trade and aid policy	12,757,436	(810,787)	...	11,033,967
...	93,518,904	342,025	...	...	...	93,860,929	Political, legal and international security affairs	92,346,133	1,514,796	...	85,398,602
...	11,158,668	750,000	...	...	...	11,908,668	Social affairs and program	11,793,631	115,037	...	13,147,230
...	3,573,686	1,263,600	...	...	...	4,837,286	Bilateral relations and operations	4,482,900	354,386	...	3,163,378
...	130,500	...	...	149,000	52,735	332,235	Operational support, human resource planning, and administration	296,337	35,898	...	155,486
...	...	...	...	...	...	...	Relations with foreign governments and intergovernmental institutions	...	...	...	556,520
...	...	...	...	...	...	...	Information activities and cultural relations	...	...	...	2,600,000
...	**156,321,407**	**2,360,125**	**...**	**149,000**	**52,735**	**158,883,267**	**Total Program**	**156,333,887**	**2,549,390**	**...**	**150,103,507**
							Grains and Oilseeds Program[1]				
							Grants				
							Grains and oilseeds				
...	**400,000**	**...**	**...**	**...**	**...**	**400,000**	Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products	**400,000**	**...**	**...**	**400,000**
							Contributions				
							Grains and oilseeds				
...	347,000	...	...	...	...	347,000	Fees for membership in the International Wheat Council	240,349	106,651	...	211,225
...	90,000	...	...	...	...	90,000	Canada Grains Council	90,000	...	...	81,000
...	1,800,000	...	...	...	...	1,800,000	Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	1,160,141	639,859	...	3,099,491
...	1,508,000	...	...	...	...	1,508,000	Canadian International Grains Institute	1,508,000	...	...	1,228,062

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export	513,448	186,870	...	713,027
...	1,296,000	...	...	(595,682)	...	700,318	Contribution to the POS Pilot Plant Corporation	1,256,064	743,936	...	2,000,000
...	2,000,000	...	...	...	...	2,000,000	Contribution to the Brazilian Government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil	571,682	...	...	1,548,719
...	...	...	...	571,682	...	571,682	Contribution for Grain Marketing Summit	24,000	...	...	...
...	...	...	...	24,000	...	24,000	Items not required for the current year	...	...	...	73,107
...	...	...	...	...	...	...					
...	**7,041,000**	...	...	...	...	**7,041,000**	Total—Contributions	**5,363,684**	**1,677,316**	...	**8,954,631**
...	**7,441,000**	...	...	...	...	**7,441,000**	**Total Program**	**5,763,684**	**1,677,316**	...	**9,354,631**
							World Exhibitions Program				
							Grants				
...	**2,100,000**	...	...	**350,000**	...	**2,450,000**	World exhibitions Expo 86, Vancouver	**2,386,552**	**63,448**	...	...
							Contributions				
...	**14,000**	...	...	...	...	**14,000**	World exhibitions Canada's fees for membership in the International Bureau of Expositions	**11,171**	**2,829**	...	...
...	**2,114,000**	...	...	**350,000**	...	**2,464,000**	**Total Program**	**2,397,723**	**66,277**	...	...
...	**165,876,407**	**2,360,125**	...	**499,000**	**52,735**	**168,788,267**	**Total Department**	**164,495,294**	**4,292,973**	...	**159,458,138**
							Canadian International Development Agency				
							Grants				
...	7,400,000	...	...	...	...	7,400,000	Country to country co-operation Commonwealth scholarships and fellowships	5,465,492	1,934,508	...	3,946,223
...	500,000	...	...	...	...	500,000	CIDA scholarships to Canadians for studies related to international development assistance	500,000	...	...	450,000
...	500,000	...	...	...	...	500,000	(S) Grant to the Asia-Pacific Foundation of Canada	500,000	...	...	500,000
...	8,400,000	...	...	...	...	8,400,000		6,465,492	1,934,508	...	4,896,223

...	126,000,000	...	...	(1,200,000)	...	124,800,000
...	165,000,000	...	...	...	...	165,000,000
...	41,400,000	...	...	...	...	41,400,000
...	...	...	...	...	2,500,000	2,500,000
...	332,400,000	...	...	(1,200,000)	2,500,000	333,700,000
...	**340,800,000**	**...**	**...**	**(1,200,000)**	**2,500,000**	**342,100,000**
...	532,100,000	...	...	(700,000)	...	531,400,000
...	157,700,000	...	...	9,700,000	...	167,400,000

International initiatives				
Development assistance to international development institutions and organizations for operations and general programs and specific programs and projects and for special administrative expenses directly related thereto	124,537,546	262,454	...	122,294,076
Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto	156,520,646	8,479,354	...	149,900,877
Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto	41,400,000	...	...	88,699,957
(S) Grant to the International Centre for Ocean Development	...	2,500,000	...	800,000
	322,458,192	11,241,808	...	361,694,910
Total—Grants	**328,923,684**	**13,176,316**	**...**	**366,591,133**
Contributions				
Country to country co-operation				
Development assistance to developing countries and their agencies and institutions in such countries and contributions to international and regional development institutions and organizations, Canadian non-governmental institutions, organizations and agencies in support of regional and country specific projects, programs and activities, and for special administrative expenses directly related thereto	476,107,293	55,292,707	...	459,870,183
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special administrative expenses directly related thereto	153,369,478	14,030,522	...	137,449,269

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	35,600,000	...	...	(1,100,000)	...	34,500,000	Incentives to Canadian private investors, institutions and organizations, developing country governments, their organizations and agencies, developing country local and regional institutions, and organizations in support of industrial co-operation programs and projects and, for special administrative expenses directly related thereto	27,826,285	6,673,715	...	38,506,303
...	197,500,000	...	...	(3,800,000)	...	193,700,000	Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto	191,285,286	2,414,714	...	235,950,410
...	922,900,000	...	...	4,100,000	...	927,000,000		848,588,342	78,411,658	...	871,776,165
							International initiatives				
...	3,000,000	...	...	(500,000)	...	2,500,000	Contributions to international development institutions and organizations in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	1,470,119	1,029,881	...	2,439,864
...	19,500,000	...	...	(2,400,000)	...	17,100,000	Contributions to international non-governmental organizations in support of development assistance programs and projects and for special administrative expenses directly related thereto	15,881,162	1,218,838	...	18,012,888
...	22,500,000	...	...	(2,900,000)	...	19,600,000		17,351,281	2,248,719	...	20,452,752
...	**945,400,000**	...	...	**1,200,000**	...	**946,600,000**	Total—Contributions	**865,939,623**	**80,660,377**	...	**892,228,917**
							Program Summary by Activity				
...	931,300,000	...	...	4,100,000	...	935,400,000	Country to country co-operation	855,053,834	80,346,166	...	876,672,388
...	354,900,000	...	...	(4,100,000)	2,500,000	353,300,000	International initiatives	339,809,473	13,490,527	...	382,147,662
...	**1,286,200,000**	...	...	...	**2,500,000**	**1,288,700,000**	**Total Program**	**1,194,963,307**	**93,836,693**	...	**1,258,820,050**
...	**1,452,076,407**	**2,360,125**	...	**499,000**	**2,552,735**	**1,457,488,267**	**Total Ministry**	**1,359,358,601**	**98,129,666**	...	**1,418,278,188**

(S) Statutory transfer payment.

(1) The payments in connection with the Prairie Grain Advance Payments Act and the payments in connection with the Western Grain Stabilization Act have been transferred to the Agri-Food Development Program of the Department of Agriculture.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Canadian Interests Abroad Program			
Budgetary (respendable revenues)			
Passport			
Passport fees	19,451,000	21,471,812	20,315,599
Total Program—Budgetary	**19,451,000**	**21,471,812**	**20,315,599**
Grains and Oilseeds Program			
Budgetary (respendable revenues)			
Passport fees	...	...	2,337
Total Program—Budgetary	**...**	**...**	**2,337**
Total Ministry—Budgetary	**19,451,000**	**21,471,812**	**20,317,936**

Revenue

	Current year	Previous year
	$	$
Department		
Canadian Interest Abroad Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
International organizations and associations—		
United Nations bonds	17,537	24,732
Personnel posted abroad	690,273	568,024
Other accounts—		
Sundries—Other	3,178	...
	710,988	592,756
Refunds of previous years' expenditure—		
Accountable advances	807,828	757,135
Adjustment to prior year's Payables at Year End (PAYE)	2,811,769	957,455
Canada's share of unexpended balances of prior year assessed contributions to international organizations	4,225,766	3,761,545
Program for Export Market Development—Contributions	1,375,712	893,708
Prairie Grain Advance Payments Act—Transfer payments	...	340,225
Sundries	2,306,141	2,135,615
	11,527,216	8,845,683
Privileges, licences and permits—		
Import/export permits	1,080,489	1,079,545
Rental of staff accommodations	11,992,239	10,534,666
Rental of Crown-held automobiles and commuting transportation charges	215,049	154,384
Visa cost recoveries	511,967	...
Sundries	54,821	62,848
	13,854,565	11,831,443
Services and service fees—		
Consular services	110,498	124,636
Sundries	2,665	977
	113,163	125,613
Proceeds from sales	16,690	13,791

Revenue—*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue—		
Services rendered on behalf of Passport Office	1,177,545	1,050,687
International organization's rent share of accommodation	840,603	725,961
Remitted surplus funds *re* Cash Management Practices Improvement Program (International Development Research Centre)	4,000,000	...
Sundries	2,922,146	648,392
	8,940,294	2,425,040
Total Department	**35,162,916**	**23,834,326**
Canadian International Development Agency		
Non-Tax revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Developing countries—International development assistance	6,688,025	5,919,622
Refunds of previous years' expenditure	2,766,948	1,791,741
Services and service fees—		
Services and commitment charges on loans to developing countries	248,424	219,733
Other non-tax revenue—		
Sundries	96,998	84,679
Total Program	**9,800,395**	**8,015,775**
Export Development Corporation		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Export Development Corporation	14,999,529	24,069,088
Development of export trade (National governments including developing countries)	29,563,736	27,101,448
Development of export trade (Miscellaneous)	25,768,027	17,943,786
	70,331,292	69,114,322
Other non-tax revenue—		
Recoverable guarantees	...	6,921,627
Sundries	12,304,596	1,692,914
	12,304,596	8,614,541
Total Program	**82,635,888**	**77,728,863**
International Joint Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,500	6,207
Adjustment to prior year's Payables at Year End (PAYE)	...	5,763
	1,500	11,970
Other non-tax revenue—		
United States share of expenses of the regional office—Windsor	491,465	450,620
United States share of printing	14,153	...
Miscellaneous revenue	210	20
	505,828	450,640
Total Program	**507,328**	**462,610**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	77,730,305	75,626,700
Refunds of previous years' expenditure	14,295,664	10,649,394
Privileges, licences and permits	13,854,563	11,831,443
Services and service fees	361,587	349,346
Proceeds from sales	16,690	1[illegible]31
Other non-tax revenue	21,847,716	11,574,900
Total ministry	**128,106,527**	**110,041,574**

[1] Interest unless otherwise indicated.

SECTION 9

1985-86
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Canada Deposit Insurance Corporation
Insurance
Tariff Board

CONTENTS

	Page
Program objectives and activity descriptions	9.2
Ministry summary	9.4
Programs by activity	9.8
Transfer payments	9.11
Details of amounts credited to the vote	9.12
Revenue	9.12

Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and Economic Policies
The development of policies and provision of advice pertaining to the financial and economic aspects of:

- the domestic and international economic situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- the Canadian tax system;
- the economic and fiscal implications of Government programs including loans, investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations; and
- tariffs, international trade, development assistance and international financial relations.

Domestic Coinage
The provision of funds for the production of domestic coinage.

International Financial Organizations
The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration
Includes executive direction for the department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description

Interest Costs
The provision of funds for interest costs on: unmatured debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and Issuing Costs
The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Fiscal Transfer Payments Program

Objective

To provide funds for payments to provincial governments under various statutory authorities.

Activity Description

Fiscal Transfer Payments
The provision of funds for payments to provincial governments under the Constitution Acts, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977, the Public Utilities Income Tax Transfer Act, and other statutory authority.

Canadian Import Tribunal Program

Objective

To determine whether dumped or subsidized imported goods are injuring Canadian producers and to inquire into other matters in relation to injurious imports that are referred to it by the Governor in Council.

Activity Description

Canadian Import Tribunal
The investigation and conduct of hearings including inquiries to determine the existence of material or serious injury to Canadian industry due to the importation of goods.

Inspector General of Banks Program

Objective

To ensure that the provisions of the Bank Act and the Quebec Savings Banks Act are being duly observed so that the confidence of the public in the Canadian banking system is sustained.

Activity Description

Inspector General of Banks
The administration of the Bank Act, and the conduct of examinations and inquiries into banking activities to ensure adherence to the provisions of that Act and the Quebec Savings Banks Act and that banks are in sound financial condition.

Auditor General

Objective

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Activity Description

Legislative Auditing
The audit of the accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include providing audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Insurance

Objective

To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Activity Description

Supervision of Companies
The supervision of federally registered or licensed insurance companies, fraternal benefits societies, investment, trust and loan companies, co-operative credit societies, and the supervision of employee pension plans.

Actuarial and Other Services
Actuarial and technical services provided for other departments.

Administration
The functions of executive and central services relating to work management and provision of administrative services for the department. Collection of premium taxes under Part I of the Excise Tax Act. Administration of the Civil Service Insurance Act.

Tariff Board

Objective

To hear and decide on appeals from decisions of the Minister or the Deputy Minister of National Revenue for Customs and Excise; to conduct studies of the Customs Tariff as directed by the Minister of State for Finance; to give its opinion on valuation or tariff classification questions referred from the Deputy Minister of National Revenue.

Activity Description

Appeals
The seven members of the Tariff Board are appointed by the Governor in Council and act as a court to hear appeals from decisions of the Minister or the Deputy Minister of National Revenue made under the provisions of the Customs Act, the Excise Tax Act, the Special Import Measures Act and the Energy Administration Act.

References
As directed by the Minister of State for Finance, the Board, enquires into and reports upon any matter in relation to goods that, if brought into Canada, are subject to or exempt from duties or customs and excise taxes. The Board also gives its opinion on valuation or tariff classification questions referred from the Deputy Minister of National Revenue.

Administration
Administrative, personnel and financial services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Financial and Economic Policies Program				
...	42,026,000	...	...	42,026,000	1	Program expenditures				
...	...	8,515,000	...	8,515,000	1c	Program expenditures				
...	42,026,000	8,515,000	...	50,541,000		Total—Vote 1				
...	42,000	...	(2,470)	39,530	(S)	Minister of Finance—Salary and motor car allowance	47,235,268	3,305,732	...	46,720,969
...	4,605,000	...	472,000	5,077,000	(S)	Contributions to employee benefit plans	39,530	...	...	41,683
...	45,000,000	...	(12,243,921)	32,756,079	(S)	Purchase of domestic coinage	5,077,000	...	...	4,752,000
...	...	...	496,767	496,767	(S)	Payment of liabilities previously transferred to revenue	32,756,079	...	...	37,803,886
...	...	...	315	315	(S)	Refunds of amounts credited to revenue in previous years	496,767	...	...	389,917
...	91,673,000	8,515,000	(11,277,309)	88,910,691		Total budgetary	315	...	...	...
							85,604,959	3,305,732	...	89,708,455
					L2a	In accordance with the Bretton Woods and Related Agreements Act: The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $333,400,000 to the International Development Association				
...	...	...	333,400,000	333,400,000		(L) Payment in respect of encashment of notes	333,400,000	...	...	167,700,000
...	195,100,000	(15,700,000)	(179,400,000)	...	(S)	(L) Subscriptions to the International Bank for Reconstruction and Development pursuant to the Bretton Woods and Related Agreements Act. Limit $2,627,671,570 US. (US $ authority translated at $ 1 US = 1.3958 $ Cdn). (Gross)	...	...	...	...
3,274,479,505	...	...	77,323,438	3,351,802,943		Payment	...	...	3,351,802,943	39,961,145
...	...	...	1,800,000	1,800,000	(S)	(L) Subscriptions to the International Bank for Reconstruction and Development. (Gross)	1,800,000	...	...	...
...	9,200,000	7,400,000	(16,600,000)	...		Issuance of notes	...	...	...	...
...	...	...	16,600,000	16,600,000	L2a	(L) Investment in the International Finance Corporation	16,200,000	400,000	...	...
...	6,500,000	(6,500,000)	...	...	(S)	Payment to the International Finance Corporation	...	...	...	...
...	...	14,800,000	(1,800,000)	13,000,000	L2a		...	13,000,000	...	...
3,274,479,505	210,800,000	...	231,323,438	3,716,602,943		Total non-budgetary	351,400,000	13,400,000	3,351,802,943	207,661,145
...	91,673,000	8,515,000	(11,277,309)	88,910,691		**Total Program—Budgetary**	85,604,959	3,305,732	...	89,708,455
3,274,479,505	210,800,000	...	231,323,438	3,716,602,943		**Non-budgetary**	351,400,000	13,400,000	3,351,802,943	207,661,145
						Public Debt Program				
...	25,545,000,000	...	(39,916,434)	25,505,083,566	(S)	Interest and other costs (Financial Administration Act)	25,505,083,566	...	...	22,551,172,645
...	25,545,000,000	...	(39,916,434)	25,505,083,566		**Total Program—Budgetary**	25,505,083,566	...	...	22,551,172,645

						Fiscal Transfer Payments Program				
	...	5,127,122,000	214,683,000	61,099,443	5,402,904,443	(S) Payments to provincial governments under the Constitution Acts, 1867-1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 and other statutory authority	5,402,904,443	...	...	5,521,112,523
	...	299,700,000	(10,700,000)	10,110,115	299,110,115	(S) Payments to the provinces under the Public Utilities Income Tax Transfer Act	299,110,115	...	...	292,488,693
	...	**5,426,822,000**	**203,983,000**	**71,209,558**	**5,702,014,558**	**Total Program—Budgetary**	**5,702,014,558**	**...**	**...**	**5,813,601,216**
						Canadian Import Tribunal Program				
	...	2,210,000	...	...	2,210,000	5 Program expenditures	1,805,343	404,657	...	1,736,532
	...	254,000	...	26,000	280,000	(S) Contributions to employee benefit plans	280,000	...	...	187,000
	...	**2,464,000**	**...**	**26,000**	**2,490,000**	**Total Program—Budgetary**	**2,085,343**	**404,657**	**...**	**1,923,532**
						Inspector General of Banks Program				
	...	2,065,000	...	...	2,065,000	10 Program expenditures				
	...	...	1,577,000	...	1,577,000	10b Program expenditures				
	...	2,065,000	1,577,000	...	3,642,000	Total—Vote 10	3,221,569	420,431	...	1,443,939
	...	254,000	...	26,000	280,000	(S) Contributions to employee benefit plans	280,000	...	...	206,000
	...	**2,319,000**	**1,577,000**	**26,000**	**3,922,000**	**Total Program—Budgetary**	**3,501,569**	**420,431**	**...**	**1,649,939**
						Special Program				
	...	85,000	...	...	85,000	15 Foreign Claims Fund	85,000	...	...	100,000
						16c Pursuant to Section 18 of the Financial Administration Act, to write off from the Accounts of Canada the unpaid balance of an inactive loan to Greece issued under the authority of the War Appropriation Act of 1918				
	...	...	6,214,126	...	6,214,126	(S) Payment to the Canadian Commercial Bank pursuant to the Canadian Commercial Bank Financial Assistance Act	6,214,126	...	...	...
	...	...	...	...	...	Reclassified to non-budgetary				
	75,000,000	...	...	(75,000,000)	...					
	75,000,000	...	...	(75,000,000)	...	Total	...	...	...	...
						(S) Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the Financial Institutions Depositors Compensation Act				
	...	...	875,000,000	(875,000,000)	...	Total authorized limit in accordance with Section 16 of the Act				
	...	...	...	875,000,000	875,000,000					
	...	...	875,000,000	...	875,000,000	Total	791,059,980	...	83,940,020	...
	75,000,000	85,000	881,214,126	(75,000,000)	881,299,126	Total budgetary	797,359,106	...	83,940,020	100,000
						(S) (L) Payment to the Canadian Commercial Bank pursuant to the Canadian Commercial Bank Financial Assistance Act. Limit $75,000,000. (Gross)				
	...	...	73,000,000	(73,000,000)	...	Reclassified from budgetary				
	...	...	...	75,000,000	75,000,000					
	...	...	73,000,000	2,000,000	75,000,000	Total	73,000,000	...	2,000,000	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	873,000	...	...	873,000	L20	Advances to the St. John Harbour Bridge Authority. (Gross)	836,498	36,502	...	930,990
...	873,000	73,000,000	2,000,000	75,873,000		Total non-budgetary	73,836,498	36,502	2,000,000	930,990
75,000,000	**85,000**	**881,214,126**	**(75,000,000)**	**881,299,126**		**Total Program—Budgetary**	**797,359,106**	**...**	**83,940,020**	**100,000**
...	**873,000**	**73,000,000**	**2,000,000**	**75,873,000**		**Non-budgetary**	**73,836,498**	**36,502**	**2,000,000**	**930,990**
75,000,000	**31,068,363,000**	**1,095,289,126**	**(54,932,185)**	**32,183,719,941**		**Total Department—Budgetary**	**32,095,649,101**	**4,130,820**	**83,940,020**	**28,458,155,787**
3,274,479,505	**211,673,000**	**73,000,000**	**233,323,438**	**3,792,475,943**		**Non-budgetary**	**425,236,498**	**13,436,502**	**3,353,802,943**	**208,592,135**
						Auditor General				
...	39,045,000	...	...	39,045,000	25	Program expenditures				
...	...	...	8,415	8,415		Transfer from TB Vote 10[1]				
...	39,045,000	...	8,415	39,053,415		Total—Vote 25	38,096,395	957,020	...	35,740,876
...	103,000	...	21,257	124,257	(S)	Salary of the Auditor General	124,257	...	...	102,922
...	3,820,000	...	392,000	4,212,000	(S)	Contributions to employee benefit plans	4,212,000	...	...	3,883,000
...	**42,968,000**	**...**	**421,672**	**43,389,672**		**Total Program—Budgetary**	**42,432,652**	**957,020**	**...**	**39,726,798**
					(S)	**Canada Deposit Insurance Corporation[2]**				
1,460,000,000	...	965,000,000	(965,000,000)	1,460,000,000		(L) Loans pursuant to the Canada Deposit Insurance Corporation Act, Section 37 as amended. Limit $1,500,000,000. (Net)	895,000,000	...	565,000,000	40,000,000
1,460,000,000	**...**	**965,000,000**	**(965,000,000)**	**1,460,000,000**		**Total Program—Non-budgetary**	**895,000,000**	**...**	**565,000,000**	**40,000,000**
						Insurance				
...	12,262,000	...	...	12,262,000	30	Program expenditures				
...	...	11,580,000	...	11,580,000	30b	Program expenditures				
...	12,262,000	11,580,000	...	23,842,000		Total—Vote 30	17,782,829	6,059,171	...	11,419,378
...	1,244,000	...	128,000	1,372,000	(S)	Contributions to employee benefit plans	1,372,000	...	...	1,272,000
...	...	5,000,000	(5,000,000)	...	(S)	Payment in respect of Pioneer Trust Payment Continuation Act				
...	...	...	5,000,000	5,000,000		Total authorized limit in accordance with Section 4 of the Act				
...	...	5,000,000	...	5,000,000		Total	5,000,000	...	...	...
...	...	...	312,191	312,191	(S)	Civil service insurance actuarial liability adjustment	312,191	...	...	306,595
...	**13,506,000**	**16,580,000**	**440,191**	**30,526,191**		**Total Program—Budgetary**	**24,467,020**	**6,059,171**	**...**	**12,997,973**

	...	2,430,000	...	...	2,430,000	35	**Tariff Board** Program expenditures			
	...	...	211,000	...	211,000	35b	Program expenditures			
	...	...	...	66,300	66,300		Transfer from TB Vote 5[1]			
	...	2,430,000	211,000	66,300	2,707,300		Total—Vote 35	2,649,838	57,462	...	1,864,193
	...	268,000	...	28,000	296,000	(S)	Contributions to employee benefit plans	296,000	...	...	259,000
	...	...	...	...	...		Appropriations not required for the current year	...	...	...	653,827
	...	**2,698,000**	**211,000**	**94,300**	**3,003,300**		**Total Program—Budgetary**	**2,945,838**	**57,462**	**...**	**2,777,020**
	75,000,000	**31,127,535,000**	**1,112,000,126**	**(53,976,022)**	**32,260,639,104**		**Total Ministry—Budgetary**	**32,165,494,611**	**11,204,473**	**83,940,020**	**28,513,657,578**
	4,734,479,505	**211,673,000**	**1,038,000,000**	**(731,676,562)**	**5,252,475,943**		**Non-budgetary**	**1,320,236,498**	**13,436,502**	**3,918,802,943**	**248,592,135**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] Canada Deposit Insurance Corporation was formerly shown under the Financial and Economic Policies Program of the Department.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Financial and Economic Policies Program				
								Operating				
...	32,140,000	...	...	...	278,000	...	32,418,000	Financial and economic policies	27,818,940	4,599,060	...	28,120,702
...	45,000,000	...	...	...	(12,243,921)	...	32,756,079	Domestic coinage	32,756,079	...	...	37,803,886
...	22,609,000	7,962,000	...	...	688,612	(8,369,000)	22,890,612	Administration	23,025,273	(134,661)	...	20,503,035
...	(8,369,000)	...	...	...	...	8,369,000	...	Revenue credited to the vote	...	...	...	...
...	91,380,000	7,962,000	...	...	(11,277,309)	...	88,064,691	Total—Operating	83,600,292	4,464,399	...	86,427,623
								Capital				
...	...	...	...	...	...	...	...	Financial and economic policies	648,232	(648,232)	...	758,434
...	293,000	553,000	...	...	...	...	846,000	Administration	1,356,435	(510,435)	...	2,522,398
...	293,000	553,000	...	...	...	...	846,000	Total—Capital	2,004,667	(1,158,667)	...	3,280,832
								Non-budgetary				
3,274,479,505	210,800,000	...	...	...	231,323,438	...	3,716,602,943	International financial organizations	351,400,000	13,400,000	3,351,802,943	207,661,145
								Program Summary				
...	32,140,000	...	...	...	278,000	...	32,418,000	Financial and economic policies	28,467,172	3,950,828	...	28,879,136
...	45,000,000	...	...	...	(12,243,921)	...	32,756,079	Domestic coinage	32,756,079	...	...	37,803,886
3,274,479,505	210,800,000	...	...	...	231,323,438	...	3,716,602,943	International financial organizations—Non-budgetary	351,400,000	13,400,000	3,351,802,943	207,661,145
...	14,533,000	8,515,000	...	...	688,612	...	23,736,612	Administration	24,381,708	(645,096)	...	23,025,433
...	91,673,000	8,515,000	...	...	(11,277,309)	...	88,910,691	**Total Program—Budgetary**	85,604,959	3,305,732	...	89,708,455
3,274,479,505	210,800,000	...	...	...	231,323,438	...	3,716,602,943	Non-budgetary	351,400,000	13,400,000	3,351,802,943	207,661,145
								Public Debt Program				
								Operating				
...	25,265,000,000	...	...	...	(99,562,295)	...	25,165,437,705	Interest costs	25,165,437,705	...	...	22,211,766,197
...	280,000,000	...	...	...	59,645,861	...	339,645,861	Servicing and issuing costs	339,645,861	...	...	339,406,448
...	25,545,000,000	...	...	...	(39,916,434)	...	25,505,083,566	**Total Program—Budgetary**	25,505,083,566	...	...	22,551,172,645
								Fiscal Transfer Payments Program				
								Transfer payments				
...	5,426,822,000	203,983,000	...	...	71,209,558	...	5,702,014,558	Fiscal transfer payments	5,702,014,558	...	...	5,813,601,216
...	5,426,822,000	203,983,000	...	...	71,209,558	...	5,702,014,558	**Total Program—Budgetary**	5,702,014,558	...	...	5,813,601,216

								Canadian Import Tribunal Program				
								Operating				
...	2,464,000	...	...	...	26,000	...	2,490,000	Canadian import tribunal	2,062,500	427,500	...	1,897,223
								Capital				
...	...	...	...	...	...	...	...	Canadian import tribunal	22,843	(22,843)	...	26,309
...	**2,464,000**	**...**	**...**	**...**	**26,000**	**...**	**2,490,000**	**Total Program—Budgetary**	**2,085,343**	**404,657**	**...**	**1,923,532**
								Inspector General of Banks Program				
								Operating				
...	2,319,000	1,577,000	...	...	26,000	...	3,922,000	Inspector General of Banks	3,457,897	464,103	...	1,637,329
								Capital				
...	...	...	...	...	...	...	...	Inspector General of Banks	43,672	(43,672)	...	12,610
...	**2,319,000**	**1,577,000**	**...**	**...**	**26,000**	**...**	**3,922,000**	**Total Program—Budgetary**	**3,501,569**	**420,431**	**...**	**1,649,939**
								Special Program				
								Operating				
75,000,000	85,000	881,214,126	...	...	(75,000,000)	...	881,299,126	Special program	797,359,106	...	83,940,020	100,000
								Non-budgetary				
...	873,000	73,000,000	...	...	2,000,000	...	75,873,000	Special program	73,836,498	36,502	2,000,000	930,990
75,000,000	**85,000**	**881,214,126**	**...**	**...**	**(75,000,000)**	**...**	**881,299,126**	**Total Program—Budgetary**	**797,359,106**	**...**	**83,940,020**	**100,000**
...	**873,000**	**73,000,000**	**...**	**...**	**2,000,000**	**...**	**75,873,000**	**Non-budgetary**	**73,836,498**	**36,502**	**2,000,000**	**930,990**
75,000,000	**31,068,363,000**	**1,095,289,126**	**...**	**...**	**(54,932,185)**	**...**	**32,183,719,941**	**Total Department—Budgetary**	**32,095,649,101**	**4,130,820**	**83,940,020**	**28,458,155,787**
3,274,479,505	**211,673,000**	**73,000,000**	**...**	**...**	**233,323,438**	**...**	**3,792,475,943**	**Non-budgetary**	**425,236,498**	**13,436,502**	**3,353,802,943**	**208,592,135**
								Auditor General				
								Operating				
...	42,108,000	...	8,415	...	413,257	...	42,529,672	Legislative auditing	40,980,455	1,549,217	...	38,309,385
								Capital				
...	450,000	...	...	...	...	...	450,000	Legislative auditing	1,042,197	(592,197)	...	1,059,803
								Transfer payments				
...	410,000	...	...	...	...	...	410,000	Legislative auditing	410,000	...	...	357,610
...	**42,968,000**	**...**	**8,415**	**...**	**413,257**	**...**	**43,389,672**	**Total Program—Budgetary**	**42,432,652**	**957,020**	**...**	**39,726,798**
								Canada Deposit Insurance Corporation[1]				
								Non-budgetary				
1,460,000,000	...	965,000,000	...	...	(965,000,000)	...	1,460,000,000	Canada Deposit Insurance Corporation	895,000,000	...	565,000,000	40,000,000
1,460,000,000	**...**	**965,000,000**	**...**	**...**	**(965,000,000)**	**...**	**1,460,000,000**	**Total Program—Non-budgetary**	**895,000,000**	**...**	**565,000,000**	**40,000,000**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Insurance				
								Operating				
...	10,002,000	16,580,000	...	...	95,488	...	26,677,488	Supervision of companies	20,874,356	5,803,132	...	9,507,271
...	1,546,000	...	...	...	13,184	...	1,559,184	Actuarial and other services	1,369,584	189,600	...	1,389,267
...	1,943,000	...	...	...	19,328	...	1,962,328	Administration	1,886,673	75,655	...	1,719,165
...	...	...	...	...	312,191	...	312,191	Civil service insurance liability account	312,191	...	...	306,595
...	13,491,000	16,580,000	...	...	440,191	...	30,511,191	Total—Operating	24,442,804	6,068,387	...	12,922,298
								Capital				
...	15,000	...	...	...	...	...	15,000	Administration	24,216	(9,216)	...	75,675
...	10,002,000	16,580,000	...	...	95,488	...	26,677,488	**Program Summary**				
...	1,546,000	...	...	...	13,184	...	1,559,184	Supervision of companies	20,874,356	5,803,132	...	9,507,271
...	1,958,000	...	...	...	19,328	...	1,977,328	Actuarial and other services	1,369,584	189,600	...	1,389,267
...	...	...	...	...	312,191	...	312,191	Administration	1,910,889	66,439	...	1,794,840
								Civil service insurance liability account	312,191	...	...	306,595
...	13,506,000	16,580,000	...	...	440,191	...	30,526,191	**Total Program—Budgetary**	24,467,020	6,059,171	...	12,997,973
								Tariff Board				
								Operating				
...	560,000	...	33,150	...	5,880	...	599,030	Appeals	618,626	(19,596)	...	580,580
...	1,715,000	211,000	...	...	17,640	...	1,943,640	References	1,855,878	87,762	...	1,720,400
...	410,000	...	33,150	...	4,480	...	447,630	Administration	445,456	2,174	...	441,040
...	2,685,000	211,000	66,300	...	28,000	...	2,990,300	Total—Operating	2,919,960	70,340	...	2,742,020
								Capital				
...	13,000	...	...	...	...	...	13,000	Administration	25,878	(12,878)	...	35,000
...	560,000	...	33,150	...	5,880	...	599,030	**Program Summary**				
...	1,715,000	211,000	...	...	17,640	...	1,943,640	Appeals	618,626	(19,596)	...	580,580
...	423,000	...	33,150	...	4,480	...	460,630	References	1,855,878	87,762	...	1,720,400
...	2,698,000	211,000	66,300	...	28,000	...	3,003,300	Administration	471,334	(10,704)	...	476,040
								Total Program—Budgetary	2,945,838	57,462	...	2,777,020
75,000,000	31,127,535,000	1,112,000,126	74,715	...	(54,050,737)	...	32,260,639,104	Total Ministry—Budgetary	32,165,494,611	11,204,473	83,940,020	28,513,657,578
4,734,479,505	211,673,000	1,038,000,000	...	...	(731,676,562)	...	5,252,475,943	Non-budgetary	1,320,236,498	13,436,502	3,918,802,943	248,592,135

(1) Canada Deposit Insurance Corporation was formerly shown under the Financial and Economic Policies Program of the Department.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Fiscal Transfer Payments Program				
							Other transfer payments				
							Fiscal transfer payments				
...	35,805,000	...	...	...	(443)	35,804,557	Statutory subsidies	35,804,557	...	...	35,807,237
...	5,095,000,000	(2,000,000)	...	...	62,797,000	5,155,797,000	Fiscal equalization	5,155,797,000	...	...	5,395,239,000
...	...	220,000,000	...	...	...	220,000,000	Supplementary fiscal equalization	220,000,000	...	...	...
...	240,000,000	...	...	...	2,785,016	242,785,016	Reciprocal taxation	242,785,016	...	...	209,047,025
...	299,700,000	(10,700,000)	...	...	10,110,115	299,110,115	Public utilities income tax transfer	299,110,115	...	...	292,488,693
...	(243,683,000)	(3,317,000)	...	...	(4,489,706)	(251,489,706)	Youth allowances recovery	(251,489,706)	...	...	(213,131,817)
...	...	...	...	...	7,576	7,576	1971 Undistributed income on hand	7,576	...	...	151,078
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	94,000,000
...	**5,426,822,000**	**203,983,000**	...	...	**71,209,558**	**5,702,014,558**	**Total Program**	**5,702,014,558**	...	...	**5,813,601,216**
...	**5,426,822,000**	**203,983,000**	...	...	**71,209,558**	**5,702,014,558**	**Total Department**	**5,702,014,558**	...	...	**5,813,601,216**
							Auditor General				
							Grants				
							Legislative auditing				
...	**4,000**	...	...	...	...	**4,000**	International Organization of Supreme Audit Institutions	**4,000**	...	...	**3,810**
							Contributions				
							Legislative auditing				
...	**406,000**	...	...	...	...	**406,000**	Canadian Comprehensive Auditing Foundation	**406,000**	...	...	**353,800**
...	**410,000**	...	...	...	...	**410,000**	**Total Program**	**410,000**	...	...	**357,610**
...	**5,427,232,000**	**203,983,000**	...	...	**71,209,558**	**5,702,424,558**	**Total Ministry**	**5,702,424,558**	...	...	**5,813,958,826**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Financial and Economic Policies Program			
Budgetary (respendable revenues)			
Administration			
Operating expenditures recovered from Treasury Board and the Office of the Comptroller General	8,369,000	8,949,540	7,787,500
Total Program—Budgetary	**8,369,000**	**8,949,540**	**7,787,500**
Total Ministry—Budgetary	**8,369,000**	**8,949,540**	**7,787,500**

Revenue

	Current year	Previous year
	$	$
Department		
Financial and Economic Policies Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Canada Deposit Insurance Corporation	32,756,661	...
Bank of Canada—Transfer of profit	1,880,031,132	1,852,185,490
Federal-provincial employment loans program	7,507,145	7,726,788
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	5,880,915	6,370,338
Special development loans program	7,746,920	7,946,593
Winter capital projects fund	14,013,395	14,781,835
Town of Oromocto—New Brunswick	4,076	5,041
Jamaica—Special program—Economic assistance	3,526,599	3,021,867
United Kingdom—The United Kingdom Financial Agreement Act, 1946	14,456,546	14,995,165
Ottawa Civil Service Recreational Association	14,228	15,063
Town of Oromocto	597	1,045
Town of Oromocto Development Corporation	15,359	20,957
Foreign exchange accounts—		
Exchange Fund Account—Transfer of profit	51,358,153	413,997,251
International Monetary Fund—Subscriptions—Transfer of profit	23,908,435	14,963,537
Cash—		
Interest on bank deposits	273,161,506	238,226,497
Consolidated specified purpose accounts—		
Interest on loans to the Unemployment Insurance Account	223,936,124	738,477,498
Other accounts—		
Supply revolving fund	7,072,140	5,172,809
Government Telecommunications Agency revolving fund	423,013	960,378
Self-Supporting Airports and Associated Ground Services revolving fund	912,459	537,485
	2,546,784,347	3,319,464,581
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure—Provinces	...	9,535,744
Refund of salaries, goods and services	251,793	18,354
Adjustment to prior year's Payables at Year End (PAYE)	420,137	216,314
	671,930	9,770,412

	Current year	Previous year
	$	$
Services and service fees—		
Fines, penalties and forfeitures	7,200	37,772
Fees—Access to information	372	145
	7,572	37,917
Domestic coinage	144,316,286	70,061,851
Premium and discount on exchange	4,321,853	60,839,621
Other non-tax revenue—		
Unclaimed balances which have been received from the Bank of Canada in respect of the chartered banks	185,021	164,779
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Cheques	35,451	10,822
Unclaimed cheques	4,712,312	2,716,264
Unclaimed drafts	670,650	...
Canada's share of operating revenue of the Peace Bridge, Fort Eric, Ontario	200,000	200,000
Recovery of costs by employee pay deductions	...	513
Liabilities transferred from Government Annuities Account	...	1
Other miscellaneous revenues under $500 per item	358,175	1,289
International Monetary Fund transfer charges	6,324,339	7,232,865
Donations to the Crown	538	...
Transfer from Custodian Administration Account	1,303,138	...
	13,789,624	10,326,533
Total Program	**2,709,891,612**	**3,470,500,915**
Public Debt Program		
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Government's holdings of unmatured debt—		
Interest	20,494,715	37,230,440
Transfer of profit	8,999,931	32,034,183
	29,494,646	69,264,623
Other non-tax revenue—		
Transfer from matured debt outstanding	...	174,700
Total Program	**29,494,646**	**69,439,323**

	Current year	Previous year
	$	$
Inspector General of Banks Program		
Non-Tax Revenue—		
Services and service fees—		
Cost of bank inspections	1,838,342	1,672,010
Foreign bank registration fees	27,500	25,500
	1,865,842	1,697,510
Proceeds from sales	1,000	...
Total Program	**1,866,842**	**1,697,510**
Total Department	**2,741,253,100**	**3,541,637,748**
Auditor General		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	47,906	11,345
Adjustment to prior year's Payables at Year End (PAYE)	24,448	42,900
	72,354	54,245
Services and service fees—		
Auditing services rendered to organizations	309,248	136,241
Other non-tax revenue—		
Recovery of costs—Assistance project to China	...	74,787
Miscellaneous	14,743	2,060
	14,743	76,847
Total Program	**396,345**	**267,333**
Insurance		
Tax Revenue—		
Tax on insurance premiums:[2]		
On insurance placed with unauthorized insurers	668,122	919,638
On insurance placed with authorized insurers through brokers or agents outside Canada	77,855	37,499
Total Tax revenue	**745,977**	**957,137**
Non-Tax Revenue—		
Refunds of previous years' expenditure	61,395	35,570

Revenue—*Concluded*

	Current year	Previous year
	$	$
Services and service fees—		
Assessment on:[3]		
Insurance companies	8,936,278	9,287,679
Investment companies	166,514	373,216
Trust companies	916,874	1,181,884
Loan companies	761,891	788,848
Cooperative credit societies	147,786	144,932
Services provided to Canada Deposit Insurance Corporation	563,055	451,697
Services provided to Canada Pension Plan	370,485	382,259
Fees collected under Pension Benefits Standard Act	355,143	340,012
Penalties received from companies for late filing of financial statements	12,430	13,290
	12,230,456	12,963,817
Other non-tax revenue	114	660
Total Non-Tax Revenue	**12,291,965**	**13,000,047**
Total Program	**13,037,942**	**13,957,184**
Ministry Summary		
Tax Revenue—		
Tax on insurance premiums	745,977	957,137
Total Tax Revenue	**745,977**	**957,137**
Non-Tax Revenue—		
Return on investments	2,576,278,993	3,388,729,204
Refunds of previous years' expenditure	805,679	9,860,227
Services and service fees	14,413,118	14,835,485
Domestic coinage	144,316,286	70,061,851
Proceeds from sales	1,000	...
Premium and discount on exchange	4,321,853	60,839,621
Other non-tax revenue	13,804,481	10,578,740
Total Non-Tax Revenue	**2,753,941,410**	**3,554,905,128**
Total Ministry	**2,754,687,387**	**3,555,862,265**

(1) Interest unless otherwise indicated.

(2) Under Part I of the Excise Tax Act R.S. c. E-13, 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

(3) Under the provisions of the Department of Insurance Act, R.S. c. I-17, 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act), or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, S.C. c. 33, 1970-71, the expenditure incurred each fiscal year in connection with the administration of the Act is assessed against investment companies in the proportion which the mean assets (as defined in the Act) of each bears to the total mean assets of all such companies.

SECTION 10

1985-86
PUBLIC ACCOUNTS

Fisheries and Oceans

Department
Canadian Saltfish Corporation
Freshwater Fish Marketing Corporation

CONTENTS

	Page
Program objectives and activity descriptions	10.2
Ministry summary	10.3
Programs by activity	10.5
Transfer payments	10.8
Details of amounts credited to the vote	10.11
Revenue	10.12

Department

Objective

To undertake, promote and co-ordinate policies and programs; for the conservation and management of the aquatic renewable resources of Canada and their habitats; for the sustained economic utilization of these resources, taking into account the dependance of Canadian communities on them; and for the conduct of surveys and research in support of Canada's economic and scientific interests in the oceans, including the safe use of Canada's navigable waters and environmentally-acceptable utilization of other marine resources.

Activity Description

Atlantic Fishery Management
The term "management" in this activity and the following two activities denotes the regulation of fishing, fisheries research, and the delivery of federal policies and programs to the primary fisheries sector and interventions into the natural resource systems, including measures aimed at conservation, protection, augmentation and culture of renewable fishery resources.
This activity is all federal management functions in the Atlantic zone and the waters adjacent to Newfoundland, Nova Scotia, New Brunswick, Prince Edward Island and Quebec, and within Canada's 200-mile fisheries zone including the river systems and lakes in all of those provinces except Quebec; the planning and execution of those functions through which the department manages the fisheries resource and the primary sector of the Atlantic fishing industry.

Pacific and Yukon Fishery Management
Fishery management in British Columbia and the Yukon Territory, including management in Canadian portions of transboundary rivers, shared management in international fisheries, management of foreign stocks in Canadian waters, and of the Native, recreational and commercial fishing effort.

Northwest Territories and Inland Fishery Management
Management of the marine and inland fisheries in the Northwest Territories, in the Arctic Ocean; in Manitoba, Saskatchewan, Alberta and Ontario, where some authority has been delegated to the provinces for management of inland fisheries.

Services to the Fishing Industry
National programs designed to assist both the primary and secondary fishing industry, to ensure the quality of fish products, and to protect the consumer; the inspection of fish products, provision of economic analyses and statistical information, development of fisheries technology, assistance to fishermen, development and maintenance of small craft harbours, and the purchase and resale of fish products and related activities by the Fisheries Prices Support Board.

Marketing and International Fisheries
Marketing of fish and fish products, including promotions, extension services, and marketing policy planning and intelligence; and international affairs concerned with fisheries negotiations and consultations with foreign countries.

Ocean Science and Surveys
Provision of hydrographic data, charts and publications to meet the needs of navigation in all Canadian waters, and oceanographic research to provide scientific and oceanographic data and information contributing to the development and utilization of Canada's marine renewable and non-renewable resources.

Corporate Administration
Executive management of the Program including corporate support services.

Canadian Saltfish Corporation

Objective

To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	450,163,250	...	...	450,163,250	1[12]	Operating expenditures				
...	...	...	1,414,100	1,414,100		Transfer from TB Vote 10[1]				
...	...	...	(1,964,000)	(1,964,000)		Transfer to Vote 5				
...	450,163,250	...	(549,900)	449,613,350		Total—Vote 1	440,432,182	9,181,168	...	444,686,514
...	124,684,000	...	...	124,684,000	5	Capital expenditures				
...	...	4,272,000	...	4,272,000	5c	Transfer of $1,964,000 from Fisheries and Oceans Vote 1				
...	...	...	1,964,000	1,964,000		Transfer from Vote 1				
...	124,684,000	4,272,000	1,964,000	130,920,000		Total—Vote 5	127,534,853	3,385,147	...	205,362,567
...	19,891,750	...	...	19,891,750	10	Grants and contributions				
...	...	7,144,000	...	7,144,000	10b	Grants and contributions				
...	...	2,665,100	...	2,665,100	10c	Grants and contributions				
...	19,891,750	9,809,100	...	29,700,850		Total—Vote 10	28,169,506	1,531,344	...	32,412,716
...	42,000	...	(8,620)	33,380	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	33,380	...	...	41,682
...	3,000,000	...	507,084	3,507,084	(S)	Liabilities under the Fisheries Improvement Loans Act	3,507,084	...	...	2,367,424
...	31,343,000	...	3,213,000	34,556,000	(S)	Contributions to employee benefit plans	34,556,000	...	...	31,374,000
...	...	...	29,280	29,280	(S)	Federal Court awards	29,280	...	...	1,318,888
...	...	...	162,025	162,025	(S)	Refunds of amounts credited to revenue in previous years	162,025	...	...	117,600
...	...	...	...	...		Appropriations not required for the current year	...	...	...	3,086,691
...	629,124,000	14,081,100	5,316,869	648,521,969		Total budgetary	634,424,310	14,097,659	...	720,768,082
					L38b	Advances to the Fishing Vessel Insurance Plan for assistance to fishermen, Vote 540, Appropriation Act No. 5, 1955. Limit $150,000. (Net)	...	...	150,000	...
150,000	...	...	...	150,000		Non-budgetary appropriations not required for the current year	...	...	...	114,273,900
...	...	...	...	...						
150,000	...	...	...	150,000		Total non-budgetary	...	...	150,000	114,273,900
...	629,124,000	14,081,100	5,316,869	648,521,969		**Total Department— Budgetary**	634,424,310	14,097,659	...	720,768,082
150,000	...	...	...	150,000		**Non-budgetary**	...	...	150,000	114,273,900

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Saltfish Corporation				
					L.23b	Loans to the Corporation and guarantees for loans pursuant to the Saltfish Act. Aggregate of all amounts borrowed by the Corporation limited to $50,000,000. (Net)				
37,665,000	...	...	...	37,665,000			5,087,500	...	32,577,500	(1,758,500)
37,665,000	...	...	...	**37,665,000**		**Total Program—Non-budgetary**	**5,087,500**	...	**32,577,500**	**(1,758,500)**
						Freshwater Fish Marketing Corporation				
					L.30b	Loans to the Corporation and guarantees for loans pursuant to the Freshwater Fish Marketing Act. Aggregate of all amounts borrowed by the Corporation limited to $30,000,000. (Net)				
13,989,795	...	...	...	13,989,795			2,142,384	...	11,847,411	5,669,957
13,989,795	...	...	...	**13,989,795**		**Total Program—Non-budgetary**	**2,142,384**	...	**11,847,411**	**5,669,957**
...	**629,124,000**	**14,081,100**	**5,316,869**	**648,521,969**		**Total Ministry— Budgetary**	**634,424,310**	**14,097,659**	...	**720,768,082**
51,804,795	...	...	...	**51,804,795**		**Non-budgetary**	**7,229,884**	...	**44,574,911**	**118,185,357**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

(2) Includes the Royal Commission on Seals and the Sealing Industry in Canada.

Programs by Activity

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$	Department	$	$	$	$
								Operating[1]				
...	139,857,000	...	410,089	(255,226)	996,000	...	141,007,863	Atlantic fishery management	140,636,111	371,752	...	133,958,707
...	89,023,000	...	353,525	7,038,737	582,000	...	96,997,262	Pacific and Yukon fishery management	96,160,820	836,442	...	95,151,891
...	20,560,000	...	169,692	841,128	170,000	...	21,740,820	Northwest Territories and inland fishery management	21,462,006	278,814	...	24,195,003
...	91,934,000	...	268,679	(8,222,094)	530,280	(3,500,000)	81,010,865	Services to the fishing industry	80,008,244	1,002,621	...	80,335,681
...	11,626,000	...	...	670,766	39,000	...	12,335,766	Marketing and international fisheries	12,149,890	185,876	...	11,167,571
...	98,728,000	...	197,974	(3,168,603)	729,000	...	96,486,371	Ocean science and surveys	95,371,115	1,115,256	...	98,558,715
...	33,320,250	...	14,141	(483,708)	349,405	...	33,200,088	Corporate administration	27,854,287	5,345,801	...	33,423,576
...	...	...	...	1,615,000	...	...	1,615,000	Royal Commission on Seals and the Sealing Industry in Canada	1,570,394	44,606	...	747,540
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,086,691
...	(3,500,000)	...	...	...	...	3,500,000	...	Revenue credited to the vote	...	...	...	...
...	481,548,250	...	1,414,100	(1,964,000)	3,395,685	...	484,394,035	Total—Operating	475,212,867	9,181,168	...	480,625,375
								Capital				
...	29,956,000	170,880	...	(24,599,276)	...	...	5,527,604	Atlantic fishery management	5,392,198	135,406	...	5,429,261
...	17,266,000	341,760	...	(6,843,740)	...	...	10,764,020	Pacific and Yukon fishery management	10,493,208	270,812	...	9,039,983
...	1,547,000	...	...	(1,005,880)	...	...	541,120	Northwest Territories and inland fishery management	527,238	13,882	...	1,501,201
...	47,494,000	1,666,080	...	1,685,148	...	...	50,845,228	Services to the fishing industry	49,525,021	1,320,207	...	122,815,962
...	41,000	...	...	(1,980)	...	...	39,020	Marketing and international fisheries	38,003	1,017	...	34,999
...	26,664,000	213,600	...	(20,890,099)	...	...	5,987,501	Ocean science and surveys	5,818,244	169,257	...	9,616,727
...	1,716,000	1,879,680	...	53,619,827	...	...	57,215,507	Corporate administration	55,740,941	1,474,566	...	56,902,938
...	...	...	...	...	...	...	...	Royal Commission on Seals and the Sealing Industry in Canada	...	...	...	21,496
...	124,684,000	4,272,000	...	1,964,000	...	...	130,920,000	Total—Capital	127,534,853	3,385,147	...	205,362,567
								Transfer payments				
...	262,000	...	...	65,000	...	...	327,000	Atlantic fishery management	323,684	3,316	...	555,119
...	8,000	25,000	...	...	...	...	33,000	Northwest Territories and inland fishery management	33,000	...	...	...
...	22,155,250	9,705,100	...	(61,000)	507,084	...	32,306,434	Services to the fishing industry	30,779,280	1,527,154	...	33,270,944
...	...	75,000	...	13,000	...	...	88,000	Marketing and international fisheries	88,000	...	...	...
...	465,000	4,000	...	(17,000)	...	...	452,000	Ocean science and surveys	451,126	874	...	402,577
...	1,500	...	...	...	...	...	1,500	Corporate administration	1,500	...	...	1,500

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	550,000
...	22,891,750	9,809,100	...	...	507,084	...	33,207,934	Total—Transfer payments	31,676,590	1,531,344	...	34,780,140
								Non-budgetary				
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan	...	...	150,000	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	114,273,900
150,000	...	...	...	...	...	...	150,000	Total—Non-budgetary	...	...	150,000	114,273,900
								Program Summary				
...	170,075,000	170,890	410,089	(24,789,502)	996,000	...	146,862,467	Atlantic fishery management	146,351,993	510,474	...	139,943,087
...	106,289,000	341,760	353,525	194,997	582,000	...	107,761,282	Pacific and Yukon fishery management	106,654,028	1,107,254	...	104,191,874
...	22,115,000	25,000	169,692	(164,752)	170,000	...	22,314,940	Northwest Territories and inland fishery management	22,022,244	292,696	...	25,696,204
...	158,083,250	11,371,180	268,679	(6,597,946)	1,037,364	...	164,162,527	Services to the fishing industry	160,312,545	3,849,982	...	236,422,587
...	11,667,090	75,000	...	681,786	39,000	...	12,462,786	Marketing and international fisheries	12,275,893	186,893	...	11,202,570
...	125,857,000	217,600	197,974	(24,075,702)	729,000	...	102,925,872	Ocean science and surveys	101,640,485	1,285,387	...	108,578,019
...	35,037,750	1,879,680	14,141	53,136,119	349,405	...	90,417,095	Corporate administration	83,596,728	6,820,367	...	90,328,014
...	...	...	...	1,615,000	...	...	1,615,000	Royal Commission on Seals and the Sealing Industry in Canada	1,570,394	44,606	...	769,036
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan—Non-budgetary	...	...	150,000	...
								Activities not required for the current year—				
...	...	...	...	...	...	...	...	Budgetary	...	...	...	3,636,691
...	...	...	...	...	...	...	...	Non-budgetary	...	...	...	114,273,900
...	629,124,000	14,081,100	1,414,100	...	3,992,769	...	648,521,969	Total Department— Budgetary	634,424,310	14,097,659	...	720,768,082
150,000	...	...	...	...	...	...	150,000	Non-budgetary	...	...	150,000	114,273,900
								Canadian Saltfish Corporation				
								Non-budgetary				
37,665,000	...	...	...	...	...	...	37,665,000	Canadian Saltfish Corporation	5,087,500	...	32,577,500	(1,758,500)
37,665,000	...	...	...	...	...	...	37,665,000	Total Program—Non-budgetary	5,087,500	...	32,577,500	(1,758,500)

								Freshwater Fish Marketing Corporation					
								Non-budgetary					
13,989,795	...	...	...	...	...	...	13,989,795	Freshwater Fish Marketing Corporation	2,142,384	...	11,847,411	5,669,957
13,989,795	**...**	**...**	**...**	**...**	**...**	**...**	**13,989,795**	**Total Program—Non-budgetary**	**2,142,384**	**...**	**11,847,411**	**5,669,957**
...	**629,124,000**	**14,081,100**	**1,414,100**	**...**	**3,902,769**	**...**	**648,521,969**	**Total Ministry—Budgetary**	**634,424,310**	**14,097,659**	**...**	**720,768,082**
51,804,795	**...**	**...**	**...**	**...**	**...**	**...**	**51,804,795**	**Non-budgetary**	**7,229,884**	**...**	**44,574,911**	**118,185,357**

(1) Includes the Royal Commission on Seals and the Sealing Industry in Canada.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Atlantic fishery management				
...	112,000	...	...	...	...	112,000	Grant to biology students capable of taking instruction and working in the French language	112,000	...	...	92,000
...	150,000	...	...	...	...	150,000	Marine Sciences Research Laboratory of Memorial University, Newfoundland	150,000	...	...	150,000
...	262,000	...	...	...	...	262,000		262,000	...	...	242,000
							Northwest Territories and inland fishery management				
...	...	25,000	...	...	...	25,000	Grant to the Government of Manitoba towards the cost of the construction of a fishway on the Fairford Dam	25,000	...	...	...
							Services to the fishing industry				
...	...	5,360,000	...	(52,600)	...	5,307,400	Special assistance to self-employed Atlantic fishermen affected by abnormal ice conditions	5,306,100	1,300	...	3,720,461
...	...	300,000	...	...	...	300,000	Grant to the Maritime Fishermen's Union to assist in financial restructuring	300,000	...	...	...
...	...	234,000	...	...	...	234,000	Deficiency payments under the Fisheries Prices Support Act to seal fishermen with respect to the 1984 seal pelt harvest	233,394	606	...	...
...	...	20,000	...	...	...	20,000	Assistance towards the cost of an inter-american conference on food protection	20,000	...	...	...
...	...	100,000	...	...	...	100,000	Grant to the Quebec Commercial Fishermen's Alliance to defray initial structuring costs	100,000	...	...	...
...	...	6,014,000	...	(52,600)	...	5,961,400		5,959,494	1,906	...	3,720,461
							Ocean science and surveys				
...	22,000	4,000	...	...	...	26,000	Membership fee—International Hydrographic Organization	25,126	874	...	20,837
...	15,000	...	...	(15,000)	...	...	Intergovernmental Oceanographic Trust Fund	...	...	...	15,000
...	15,000	...	...	...	...	15,000	Sea Use Council	15,000	...	...	15,000
...	360,000	...	...	...	...	360,000	Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360,000	...	...	351,740

...	53,000	...	...	(2,000)	...	51,000
...	465,000	4,000	...	(17,000)	...	452,000
...	**727,000**	**6,043,000**	**...**	**(69,600)**	**...**	**6,700,400**
...	...	...	...	65,000	...	65,000
...	...	...	...	...	...	...
...	...	...	...	65,000	...	65,000
...	...	...	...	...	...	...
...	8,000	...	...	...	...	8,000
...	...	...	...	250,000	...	250,000
...	1,980,000	...	...	(208,700)	...	1,771,300
...	...	...	...	75,000	...	75,000
...	300,000	...	...	...	...	300,000
...	...	...	...	15,000	...	15,000
...	5,556,250	...	...	(68,000)	...	5,488,250
...	260,000	...	...	68,000	...	328,000
...	1,362,000	...	...	(337,800)	...	1,024,200
...	10,000	...	...	...	...	10,000
...	3,227,000	...	...	...	...	3,227,000

Grant to the Canadian Institute of Surveying to finance the operation of the Bureau of the Fédération Internationale des Géomètres	51,000	...	...	...
	451,126	874	...	402,577
Total—Grants	**6,697,620**	**2,780**	**...**	**4,365,038**
Contributions				
Atlantic fishery management				
Assistance to the Committee on Seals and Sealing	61,684	3,316	...	75,924
Items not required for the current year	...	...	...	237,195
	61,684	3,316	...	313,119
Pacific and Yukon fishery management				
Items not required for the current year	...	...	...	550,000
Northwest Territories and inland fishery management				
Contribution to the Canadian National Committee of the International Association on Water Pollution Research and Control to defray costs of the International Conference on Arctic Water Pollution Research	8,000	...	...	...
Services to the fishing industry				
Contribution to the Club nautique d'Eschaillons	226,547	23,453	...	...
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	1,563,737	207,563	...	5,352,537
Contribution to Canadian Sealers Association	75,000	...	...	...
Contribution towards the cost of installing bait, fish unloading, ice-making and water and power facilities approved under the Special Recovery Capital Projects Program	299,994	6	...	8,279,551
Contribution to the Northeast Division American Fisheries Society	15,000	...	...	...
Contribution to commercial licensed fishermen of the North-Shore and Lower St-Lawrence and the Magdalen Islands	5,473,181	15,069	...	2,602,092
Contribution to indigenous persons or groups of Northern-Quebec, related to their hunting and fishing activities	327,951	49	...	250,000
Contribution for Atlantic fisheries technological development and information transfer	958,802	65,398	...	893,366
Contribution to the International Game Fish Association to assist in the defrayal of costs of the First World Angling Conference	10,000	...	...	10,000
Contribution towards the cost of installing ice-making and ice-storage facilities under the Atlantic fisheries ice-making/storage infrastructure program	3,200,336	26,664	...	455,200

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contribution to registered fish plants, corporations, single individual enterprises or groups of individuals, involved in the harvesting, processing, marketing or transportation of				
...	810,000	...	...	(4,000)	...	806,000	fish in Prince Edward Island	789,337	16,663	...	201,331
							Contribution under the New Brunswick Fishery Subsidiary Agreement for the development of				
...	5,650,000	...	...	225,100	...	5,875,100	the New Brunswick fisheries	4,553,242	1,321,858	...	...
...	3,000,000	...	...	...	507,084	3,507,084	(S) Liabilities under the Fisheries Improvement Loans Act	3,507,084	...	...	2,367,424
							Contribution under the Nova Scotia Fishery Subsidiary Agreement for development of the				
...	...	1,230,000	...	(250,000)	...	980,000	Nova Scotia fisheries	832,000	148,000	...	...
...	...	1,400,000	...	...	...	1,400,000	Contribution towards the cost of purchasing New Brunswick based herring purse seiners	1,700,000	(300,000)	...	...
							Contribution to Atlantic commercial salmon				
...	...	838,000	...	227,000	...	1,065,000	fishermen to buy back licenses	1,064,541	459	...	...
							Contribution to Quebec North-Shore fishermen for losses sustained to gear and equipment				
...	...	123,100	...	...	...	123,100	through damage by ice and storm	123,034	66	...	...
							Contribution to l'Université du Québec à Rimouski for a joint conference on fisheries				
...	...	100,000	...	...	...	100,000	at Rimouski	100,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	9,138,982
...	22,155,250	3,691,100	...	(8,400)	507,084	26,345,034		24,819,786	1,525,248	...	29,550,483
							Marketing and international fisheries				
							Contribution to the Fisheries Council of British Columbia to assist in the promotion of Pacific				
...	...	75,000	...	13,000	...	88,000	species	88,000	...	...	...
							Corporate administration				
							Contribution to the Canadian Science Writers' Association to defray the cost of an annual award for science writing in the area of				
...	1,500	...	...	...	...	1,500	science and natural resources	1,500	...	...	1,500
...	**22,164,750**	**3,766,100**	**...**	**69,600**	**507,084**	**26,507,534**	Total—Contributions	**24,978,970**	**1,528,564**	**...**	**30,415,102**

...	262,000	...	...	65,000	...	327,000
...	...	...	...	...	...	...
...	8,000	25,000	...	...	...	33,000
...	22,155,250	9,705,100	...	(61,000)	507,084	32,306,434
...	...	75,000	...	13,000	...	88,000
...	465,000	4,000	...	(17,000)	...	452,000
...	1,500	...	...	...	...	1,500
...	22,891,750	9,809,100	...	...	507,084	33,207,934

Program Summary by Activity				
Atlantic fishery management	323,684	3,316	...	55,119
Pacific and Yukon fishery management	...	...	...	550,000
Northwest Territories and inland fishery management	33,000	...	...	...
Services to the fishing industry	30,779,280	1,527,154	...	33,270,944
Marketing and international fisheries	88,000	...	...	...
Ocean science and surveys	451,126	874	...	402,577
Corporate administration	1,500	...	...	1,500
Total Ministry	31,676,590	1,531,344	...	34,780,140

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Services to the fishing industry			
Sale of fish products by the Fisheries Prices Support Board	3,500,000	3,387,365	2,059,860
Total Ministry—Budgetary	3,500,000	3,387,365	2,059,860

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Canadian Saltfish Corporation	1,588,101	2,252,579
Freshwater Fish Marketing Corporation	1,422,434	1,158,545
Canadian producers of frozen groundfish	113,158	47,992
Haddock fishermen	10,070	5,823
Other accounts—		
Small Craft Harbours	24,673	...
Interest on long term debt	21,372	...
	3,179,808	3,464,939
Refunds of previous years' expenditure—		
Refund of outstanding advances	...	51,524
Adjustment to prior year's Payables at Year End (PAYE)	1,977,785	1,287,404
Sundries	1,955,522	1,265,177
	3,933,307	2,604,105
Privileges, licences and permits—		
Fees	3,393,491	3,800,926
Licences	6,790,037	6,474,245
Oyster leases	49,682	50,969
Bait	10,415	7,660
Vessel registrations	567,864	556,510
Fishermen registrations	1,133,914	1,051,191
	11,945,403	11,941,501
Services and service fees—		
Insulated container rental	447,125	873,197
Service charges	...	55,258
Other fees	131,942	90,606
	579,067	1,019,061
Proceeds from sales—		
Proceeds from the sale of bait	1,486,426	896,170
Proceeds from the sale of publications	1,454,583	1,219,416
Proceeds from the sale of cod fillet	934,047	1,700,595
Sundry sales	412,882	239,572
	4,287,938	4,055,753
Other non-tax revenue—		
Seizures and forfeitures	291,522	188,023
Fines	1,318,230	475,623
Small craft harbours—		
Wharfage, berthage and leases	3,190,600	2,696,604
Licences	391,256	263,109
Rental of land, buildings, vehicles and machinery	341,532	336,252
Sundries	312,332	229,586
	5,845,472	4,189,197
Total Department	**29,770,995**	**27,274,556**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	3,179,808	3,464,939
Refunds of previous years' expenditure	3,933,307	2,604,105
Privileges, licences and permits	11,945,403	11,941,501
Services and service fees	579,067	1,019,061
Proceeds from sales	4,287,938	4,055,753
Other non-tax revenue	5,845,472	4,189,197
Total Ministry	**29,770,995**	**27,274,556**

[1] Interest unless otherwise indicated.

SECTION 11

1985-86
PUBLIC ACCOUNTS

Governor General

CONTENTS

	Page
Program objective and activity descriptions	11.2
Ministry summary	11.2
Program by activity	11.3

Department

Objective

To enable the Governor General of Canada to perform his/her constitutional role; and to provide for the administration of Honours.

Activity Description

Governor General
Provides for the payment of the Governor General's salary and of the costs of operating the Governor General's office and residence, including travel in Canada and travel and representation abroad.

Honours
Provides for the administering of the Regulations of the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Police and Corrections Exemplary Service Medals, the Canadian Forces Meritorious Service Cross and the Special Service Medal.

Former Governors General
Provides for expenditures in respect of the activities performed by former governors general, which devolve upon them as a result of their having occupied that office and of the pensions of former governors general or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	5,449,000	...	...	5,449,000	1	Program expenditures				
...	...	425,400	...	425,400	1b	Program expenditures				
...	5,449,000	425,400	...	5,874,400		Total—Vote 1	5,518,748	355,652	...	5,122,400
...	49,000	...	21,000	70,000	(S)	Salary of the Governor General (Governor General's Act)	70,000	...	...	48,667
...	192,000	...	12,278	204,278	(S)	Annuities payable under the Governor General's Retiring Annuity Act	204,278	...	...	188,003
...	445,000	...	46,496	491,496	(S)	Contributions to employee benefit plans	491,496	...	...	441,000
...	**6,135,000**	**425,400**	**79,774**	**6,640,174**		**Total Program—Budgetary**	**6,284,522**	**355,652**	...	**5,800,070**
...	**6,135,000**	**425,400**	**79,774**	**6,640,174**		**Total Ministry—Budgetary**	**6,284,522**	**355,652**	...	**5,800,070**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.

Program by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	3,860,000	425,400	...	300,000	67,496	...	4,652,896	Governor General	4,647,704	5,192	...	4,185,991
...	1,669,000	...	...	(300,000)	...	...	1,369,000	Honours	1,267,919	101,081	...	1,345,582
...	405,000	...	...	...	12,278	...	417,278	Former governors general	257,573	159,705	...	73,423
...	5,934,000	425,400	...	...	79,774	...	6,439,174	Total—Operating	6,173,196	265,978	...	5,604,996
								Capital				
...	167,000	...	...	...	...	...	167,000	Governor General	111,326	55,674	...	152,813
...	34,000	...	...	...	...	...	34,000	Honours	...	34,000	...	42,261
...	201,000	...	...	...	...	...	201,000	Total—Capital	111,326	89,674	...	195,074
								Program Summary				
...	4,027,000	425,400	...	300,000	67,496	...	4,819,896	Governor General	4,759,030	60,866	...	4,338,804
...	1,703,000	...	...	(300,000)	...	...	1,403,000	Honours	1,267,919	135,081	...	1,387,843
...	405,000	...	...	...	12,278	...	417,278	Former governors general	257,573	159,705	...	73,423
...	6,135,000	425,400	...	...	79,774	...	6,640,174	**Total Program—Budgetary**	6,284,522	355,652	...	5,800,070
...	6,135,000	425,400	...	...	79,774	...	6,640,174	Total Ministry —Budgetary	6,284,522	355,652	...	5,800,070

SECTION 12

1985-86
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department
Northern Canada Power Commission

CONTENTS

	Page
Program objectives and activity descriptions	12.2
Ministry summary	12.5
Programs by activity	12.10
Transfer payments	12.15
Details of amounts credited to the vote	12.25
Revenue	12.25

Department

Administration Program

Objective

To ensure the efficient and effective management of the department and its programs in a manner that is responsive to its mandate, ministerial and parliamentary priorities, Central Agency directions, and the overall needs of the department's clients.

Activity Description

Executive Direction
Operation of the Offices of the Minister, Deputy Minister, the Assistant Deputy Minister (Corporate Policy), the Assistant Deputy Minister (Finance and Professional Services), the Director General (Personnel Services), the Director General (Communications Management) and their respective staffs.

Corporate Policy
Defines the strategic framework within which departmental policies are developed; conducts research and develops policies; manages the department's intergovernmental relations; evaluates the effectiveness of departmental policies and programs.

Finance and Professional Services
Provision of services to the department in the area of corporate financial management and administration; contracts and headquarters technical services; management systems and services; management practices; legal and translation services; internal audit function.

Personnel Services
Provision of policy and program development to the department in the area of personnel management; provision of functional direction and monitoring of personnel operations in the regions.

Communications
Provides communication advice to departmental senior management through the development of communications policy, standards and strategy; provides functional direction and operational services in the areas of publications, exhibits, audio-visual, public enquiries and media relations throughout departmental programs.

Indian and Inuit Affairs Program

Objective

In keeping with the principles of self-development, access of opportunity, responsibility and joint participation within Canadian society, to assist and support Indians and Inuit in achieving their educational, cultural and social, as well as their economic and community development needs and aspirations, and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

Activity Description

Reserves and Trusts
Provides for the management and control of Indian lands and the natural resources on Indian reserves; administers on behalf of Indian and Inuit people the trust responsibilities set out in the Indian Act; includes the maintenance of current membership rolls.

Elementary/Secondary Education
Pre-school, elementary and secondary education, which fosters dignity and self-respect through the provision of educational services relevant to the social, economic and cultural needs and conditions of Indian bands and Inuit people.

Post-Secondary Education
Provides programs of financial assistance and instructional support services to individuals enrolled in post-secondary institutions.

Social Assistance
Provides and arranges for the provision of income support and family services to those individuals in need.

Welfare Services
Assistance and services to nurture and protect children, individuals and families living on reserves.

Other Education and Social Services
Assistance to Indians, Indian bands and Inuit in developing relevant cultural services through the creation of cultural/educational centres; assists them in creating a level of community social services that respond to their needs.

Economic Development
Assistance to Indians, Indian bands and Inuit people in creating business, employment and socio-economic development opportunities.

Band Management
Provides support to bands in their administration of programs; assists them to increase their capacity to govern their communities.

Capital Facilities and Community Services
Provides support for the physical improvement and protection of communities including housing, policing and other essential community services, as well as recreational and education facilities.

Program Management
Provision of policy development, co-ordination, program planning, direction and control at the headquarters, regional and district office levels.

Program Administration
Provides for all activities related to the provision of advisory and management support services to the program in the department's regional operations; includes services for finance and accounting, personnel, communications, and systems support functions.

Northern Affairs Program

Objective

To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through co-ordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners and the protection of the northern environment.

Activity Description

Northern Co-ordination and Social Development
Negotiation and administration of financial arrangements with the Territorial Governments; research and review of territorial constitutional development; promotion of Inuit art and funding of native enterprises in the Territories; administration of on-the-job and vocational training programs; provision of research and secretariat services for the Advisory Committee on Northern Development; evaluation and analysis of federal and territorial Government programs and activities in the North; advice on scientific aspects of circumpolar matters; administration of a university grants program and northern research centres in support of northern scientific research; sponsor and review of social research on the North.

Northern Economic Planning
Analysis and planning of socio-economic programs for the North in concert with the Territorial Governments; analysis of regional development proposals and negotiation of regional economic development agreements with the Territorial Governments; co-ordination of socio-economic studies and public review processes and analysis of energy transportation proposals for the North; financial analysis and evaluation of northern Crown corporations and development of employment and training opportunities for disadvantaged northern residents in co-operation with the Territorial Governments.

Northern Environmental Protection and Renewable Resources
Development of policies, plans and management of renewable natural resources of water, lands and forest and environmental protection in the Territories.

Northern Non-Renewable Resources
Development of policies, plans and management of non-renewable natural resources of mineral and oil and gas in the Territories.

Northern Roads
Provision of collector and resource access roads in the Territories.

Canada Oil and Gas Lands Administration
Preparation of regulations and legislation; negotiation, disposition and management of oil and gas rights; approval of development and production plans; supervision and regulation of oil and gas activities; evaluation of oil and gas potential; negotiation and monitoring of Canada benefits; setting of environmental conditions, including oil spill contingency plans, promoting applied research on oil and gas matters related to the approval process; and co-ordination of interdepartmental and intergovernmental co-operative resource management efforts.

Environmental Studies
To fund environmental and social studies which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands in the North; by including the program management function directly related to the operation of the Environmental Studies Revolving Fund; and under Section 49(9) of the Canada Oil and Gas Act making payment for reasonable costs of such environmental or social studies carried out by any party as the Minister determines are necessary; and under Section 49 Subsections (4), (7) and (11) of the Canada Oil and Gas Act imposing levies upon interest owners of Canada Lands as prescribed by the Minister.

Transfer Payments to the Territorial Governments Program

Objective

To transfer funds to the territorial governments in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioners of the Yukon and Northwest Territories on behalf of their respective Government.

Activity Description

Transfer Payments to the Territorial Governments
Payments to the territorial governments in order to offset, in part, the territorial governments costs of providing services to their residents.

Native Claims Program

Objective

To settle accepted native claims through negotiation.

Activity Description

Funding of Native Claimants
Financial support for the preparation, submission and negotiation of accepted claims.

Claims Negotiation
Resolution process for settlement of accepted native claims.

Settlements
Compensation to native claimants as required under agreements.

Northern Canada Power Commission

Objective

To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

Activity Description

Provision of Public Utilities
Construction and operation of public utility plants in the Northwest Territories, the Yukon Territory, and at Field, British Columbia.

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Administration Program				
...	47,547,000	...	...	47,547,000	1 Program expenditures				
...	...	...	14,586	14,586	Transfer from TB Vote 10[1]				
...	...	...	(284,000)	(284,000)	Transfer to Vote 45				
...	47,547,000	...	(269,414)	47,277,586	Total—Vote 1				
...	42,000	...	(2,470)	39,530	(S) Minister of Indian Affairs and Northern Development—Salary and motor car allowance	40,795,822	6,481,764	...	45,426,336
...	4,608,000	...	473,000	5,081,000	(S) Contributions to employee benefit plans	39,530	...	...	41,683
...	...	...	...	...	Appropriations not required for the current year	5,081,000	...	...	5,056,000
						...	...	...	270
...	**52,197,000**	...	**201,116**	52,398,116	**Total Program—Budgetary**	45,916,352	6,481,764	...	50,524,289
...	278,546,000	...	...	278,546,000	5 Indian and Inuit Affairs Program Operating expenditures				
...	...	1	...	1	5a To authorize the Government to guarantee housing loans to the Cree bands and the Naskapi band (of Quebec) as per the National Housing Act				
					5c To increase the loan guarantees from $250,000,000 to $350,000,000 pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972 and from $30,000,000 to $33,000,000 pursuant to Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970				
...	...	1	...	1	Transfer from TB Vote 10[1]				
...	...	...	257,621	257,621	Transfer to Vote 15				
...	...	...	(51,933,058)	(51,933,058)					
...	278,546,000	2	(51,675,437)	226,870,565	Total—Vote 5	211,239,301	15,631,264	...	235,734,652
...	94,194,000	...	...	94,194,000	10 Capital expenditures				
...	...	...	(34,495,723)	(34,495,723)	Transfer to Vote 15				
...	94,194,000	...	(34,495,723)	59,698,277	Total—Vote 10	59,360,304	337,973	...	64,097,325
...	1,111,376,000	...	...	1,111,376,000	15 Grants and contributions				
...	...	30,677,000	...	30,677,000	15b Transfer of $2,451,000 from Indian Affairs and Northern Development Vote 5				
					15c Transfer of $49,482,058 from Indian Affairs and Northern Development Vote 5 and $34,495,723 from Indian Affairs and Northern Development Vote 10				
...	...	54,851,901	...	54,851,901	Transfer from: Vote 5				
...	...	...	51,933,058	51,933,058					

Ministry Summary—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	34,495,723	34,495,723	Vote 10				
...	...	...	22,000	22,000	TB Vote 10[1]				
...	...	...	(2,714,678)	(2,714,678)	Reserved allotment—Over-expenditure of previous year's authority				
...	1,111,376,000	85,528,901	83,736,103	1,280,641,004	Total—Vote 15	1,268,408,356	12,232,648	...	1,154,310,548
...	880,000	...	(46,709)	833,291	(S) Indian annuities (Indian Act)	833,291	...	...	876,035
...	20,058,000	...	2,056,000	22,114,000	(S) Contributions to employee benefit plans	22,114,000	...	...	19,999,000
...	...	...	495,522	495,522	(S) Forgiveness of loans issued from Indian housing assistance account	495,522	...	...	688,630
...	...	...	493,092	493,092	(S) Payment of guaranteed loans to Indians—Canada Mortgage and Housing Corporation and Farm Credit Corporation	493,092	...	...	345,285
5,537,466	...	...	...	5,537,466	(S) Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account	486,413	...	5,051,053	75,907
...	...	...	49,509	49,509	(S) Supreme Court awards	49,509	...	...	...
...	...	...	8,641	8,641	(S) Refunds of amounts credited to revenue in previous years	8,641	...	...	17,870
...	...	...	2,492	2,492	(S) Federal Court awards	2,492	...	...	...
...	...	...	...	...	Appropriations not required for the current year	...	...	...	11,665,982
5,537,466	1,505,054,000	85,528,903	623,490	1,596,743,859	Total budgetary	1,563,490,921	28,201,885	5,051,053	1,487,811,234
15,511,256	...	...	...	15,511,256	L15 Loans for the construction of houses through the Indian housing assistance account. Last amended by Vote L15, Appropriation Act No. 2, 1978. Limit $20,000,000. (Net)	333,871	...	15,177,385	(90,094)
23,494,943	...	...	...	23,494,943	L20 Loans and guarantees of loans through the Indian economic development account. Last amended by Vote L20, Appropriation Act No. 3, 1975. Limit $70,000,000. (Net)	2,415,240	...	21,079,703	1,800,717
39,006,199	...	...	...	39,006,199	Total non-budgetary	2,749,111	...	36,257,088	1,710,623
5,537,466	**1,505,054,000**	**85,528,903**	**623,490**	**1,596,743,859**	**Total Program—Budgetary**	**1,563,490,921**	**28,201,885**	**5,051,053**	**1,487,811,234**
39,006,199	**...**	**...**	**...**	**39,006,199**	**Non-budgetary**	**2,749,111**	**...**	**36,257,088**	**1,710,623**

	Northern Affairs Program								
20	Operating expenditures								
20b	To guarantee to a maximum of $11,475,000 for a period not exceeding eighteen months, loans to Curragh Resources for the reopening of the Cyprus Anvil Mine and to provide a further amount of								
20c	Operating expenditures								
	Transfer from TB Vote 10[1]								
	Total—Vote 20	64,879,455	8,807,381	...	68,681,206	...	...	828,000	...	828,000
		...	...	528,200	...	528,200	...	...	528,200	...	528,200
		...	...	...	43,636	43,636	...	...	...	43,636	43,636
		...	72,287,000	1,356,200	43,636	73,686,836	...	72,287,000	1,356,200	43,636	73,686,836
25	Capital expenditures						...	21,147,000	...	...	21,147,000
25b	Capital expenditures						...	...	75,000	...	75,000
	Transfer to Vote 30						...	...	...	(250,000)	(250,000)
	Total—Vote 25	18,618,045	2,353,955	...	26,816,337	...	21,147,000	75,000	(250,000)	20,972,000
30	Grants and contributions						336,764	26,845,500	...	...	27,182,264
30b	Grants and contributions						...	...	13,076,040	...	13,076,040
30c	Transfer of $250,000 from Indian Affairs and Northern Development Vote 25						...	...	9,350,000	...	9,350,000
	Transfer from Vote 25						...	...	...	250,000	250,000
	Total—Vote 30	45,249,701	4,271,839	336,764	53,115,883		336,764	26,845,500	22,426,040	250,000	49,858,304
(S)	Contributions to employee benefit plans	5,052,000	...	...	4,540,000		...	4,572,000	...	480,000	5,052,000
(S)	Environmental Studies Revolving Fund	942,722	...	2,021,529	(1,132,625)		2,964,251	2,886,000	...	(2,886,000)	2,964,251
(S)	Refunds of amounts credited to revenue in previous years	138,737	...	...	2,552,010		...	...	...	138,737	138,737
	Appropriations not required for the current year	...	...	...	406,465		...	...	...	...	...
	Total budgetary	134,880,660	15,433,175	2,358,293	154,979,278		3,301,015	127,737,500	23,857,240	(2,223,627)	152,672,128
L40	Loans to the Government of the Yukon Territory for making of second mortgage loans to territory residents under the National Housing Act and Appropriation Act No. 3, 1975. Limit $320,000. (Net)	...	...	320,000	...		320,000	...	...	...	320,000
L55	Provision of Eskimo loan fund for loans to Eskimos to promote commercial activities as established by Vote 546, Appropriation Act No. 3, 1953 and last amended by Vote L55, Appropriation Act No. 2, 1978-79. Limit $7,072,000. (Net)	(153,472)	...	4,331,118	(927,144)		4,177,646	...	...	...	4,177,646
L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000. (Appropriation Act No. 4, 1969). (Net)	(8,495)	...	4,646,413	(21,626)		4,637,918	...	...	...	4,637,918
	Total non-budgetary	(161,967)	...	9,297,531	(948,770)		9,135,564	...	...	...	9,135,564
	Total Program—Budgetary	**134,880,660**	**15,433,175**	**2,358,293**	**154,979,278**		**3,301,015**	**127,737,500**	**23,857,240**	**(2,223,627)**	**152,672,128**
	Non-budgetary	**(161,967)**	**...**	**9,297,531**	**(948,770)**		**9,135,564**	**...**	**...**	**...**	**9,135,564**

Ministry Summary—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Transfer Payments to the Territorial Governments Program[2]				
...	138,000,000	...	...	138,000,000	35 Transfer payments to the Government of the Yukon Territory				
...	...	789,000	...	789,000	35c Transfer payments to the Government of the Yukon Territory				
...	138,000,000	789,000	...	138,789,000	Total—Vote 35	138,788,215	785	...	113,249,643
...	440,000,000	...	...	440,000,000	40 Transfer payments to the Government of the Northwest Territories				
...	...	7,390,000	...	7,390,000	40c Transfer payments to the Government of the Northwest Territories				
...	440,000,000	7,390,000	...	447,390,000	Total—Vote 40	447,390,000	...	...	381,595,883
...	**578,000,000**	**8,179,000**	...	**586,179,000**	**Total Program—Budgetary**	**586,178,215**	**785**	...	**494,844,926**
					Native Claims Program				
...	4,348,000	...	...	4,348,000	45 Operating expenditures				
...	...	4,416,000	...	4,416,000	45b Transfer of $284,000 from Indian Affairs and Northern Development Vote 1				
...	...	329,100	...	329,100	45c Operating expenditures				
...	...	...	284,000	284,000	Transfer from: Vote 1				
...	...	...	339,293	339,293	TB Vote 5[1]				
...	...	...	2,244	2,244	TB Vote 10[1]				
...	4,348,000	4,745,100	625,537	9,718,637	Total—Vote 45	8,307,018	1,411,619	...	...
...	16,360,000	...	...	16,360,000	50 Grants and contributions				
...	...	6,587,000	...	6,587,000	50b Grants and contributions				
...	...	12,940,565	...	12,940,565	50c Grants and contributions				
...	16,360,000	19,527,565	...	35,887,565	Total—Vote 50	35,737,633	149,932	...	32,020,728
...	1,000,000	...	...	1,000,000	(S) Grants to Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act	1,000,000	...	...	12,000,000
...	385,000	...	40,000	425,000	(S) Contributions to employee benefit plans	425,000	...	...	...
...	...	...	...	...	Appropriations not required for the current year	...	...	...	18,879,855
...	22,093,000	24,272,665	665,537	47,031,202	Total budgetary	45,469,651	1,561,551	...	62,900,583

...	14,303,000	...	...	14,303,000	L55	Loans to native claimants for the purpose of defraying costs related to research, development and negotiation of claims. (Gross)	14,104,825	198,175	...	14,128,840
...	1,121,000	...	...	1,121,000	L60	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders. (Gross)	992,601	128,399	..	969,969
...	30,000,000	...	(30,000,000)	...	(S)	(L) Loans to the Inuvialuit Regional Corporation pursuant to the Western Arctic (Inuvialuit) Claims Settlement Act. Limit $30,000,000. (Gross)	...	...	...	...
...	45,424,000	...	(30,000,000)	15,424,000		Total non-budgetary	15,097,426	326,574	...	15,098,809
...	**22,093,000**	**24,272,665**	**665,537**	**47,031,202**		**Total Program—Budgetary**	**45,469,651**	**1,561,551**	**...**	**62,900,583**
...	**45,424,000**	**...**	**(30,000,000)**	**15,424,000**		**Non-budgetary**	**15,097,426**	**326,574**	**...**	**15,098,809**
8,838,481	**2,285,081,500**	**141,837,808**	**(733,484)**	**2,435,024,305**		**Total Department—Budgetary**	**2,375,935,799**	**51,679,160**	**7,409,346**	**2,251,060,310**
48,141,763	**45,424,000**	**...**	**(30,000,000)**	**63,565,763**		**Non-budgetary**	**17,684,570**	**326,574**	**45,554,619**	**15,860,662**
						Northern Canada Power Commission				
...	4,081,000	...	...	4,081,000	L65	Loans to the Commission for capital expenditures pursuant to the Northern Canada Power Commission Act, Section 15. (Gross)	3,900,000	181,000	...	5,000,000
...	**4,081,000**	**...**	**...**	**4,081,000**		**Total Program—Non-budgetary**	**3,900,000**	**181,000**	**...**	**5,000,000**
8,838,481	**2,285,081,500**	**141,837,808**	**(733,484)**	**2,435,024,305**		**Total Ministry—Budgetary**	**2,375,935,799**	**51,679,160**	**7,409,346**	**2,251,060,310**
48,141,763	**49,505,000**	**...**	**(30,000,000)**	**67,646,763**		**Non-budgetary**	**21,584,570**	**507,574**	**45,554,619**	**20,860,662**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

(2) Formerly under the Northern Affairs Program.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	2,610,000	...	...	...	470,530	...	3,080,530	Executive direction	3,475,170	(394,640)	...	3,390,000
...	8,585,000	...	...	(284,000)	...	...	8,301,000	Corporate policy	6,339,213	1,961,787	...	5,679,000
...	30,113,000	...	16,830	(2,244)	...	...	30,127,586	Finance and professional services	25,767,434	4,360,152	...	28,262,000
...	7,469,000	...	...	...	...	...	7,469,000	Personnel services	6,829,250	639,750	...	6,119,000
...	3,316,000	...	...	...	...	...	3,316,000	Communications	3,029,424	286,576	...	2,823,000
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,961,289
...	52,093,000	...	16,830	(286,244)	470,530	...	52,294,116	Total—Operating	45,440,491	6,853,625	...	50,234,289
								Capital				
...	4,000	...	...	...	...	...	4,000	Executive direction	95,983	(91,983)	...	48,000
...	12,000	...	...	...	...	...	12,000	Corporate policy	449	11,551	...	...
...	65,000	...	...	...	...	...	65,000	Finance and professional services	345,825	(280,825)	...	238,000
...	19,000	...	...	...	...	...	19,000	Personnel services	20,095	(1,095)	...	...
...	4,000	...	...	...	...	...	4,000	Communications	13,509	(9,509)	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	4,000
...	104,000	...	...	...	...	...	104,000	Total—Capital	475,861	(371,861)	...	290,000
								Program Summary				
...	2,614,000	...	...	...	470,530	...	3,084,530	Executive direction	3,571,153	(486,623)	...	3,438,000
...	8,597,000	...	...	(284,000)	...	...	8,313,000	Corporate policy	6,339,662	1,973,338	...	5,679,000
...	30,178,000	...	16,830	(2,244)	...	...	30,192,586	Finance and professional services	26,113,259	4,079,327	...	28,500,000
...	7,488,000	...	...	...	...	...	7,488,000	Personnel services	6,849,345	638,655	...	6,119,000
...	3,320,000	...	...	...	...	...	3,320,000	Communications	3,042,933	277,067	...	2,823,000
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,965,289
...	52,197,000	...	16,830	(286,244)	470,530	...	52,398,116	**Total Program—Budgetary**	45,916,352	6,481,764	...	50,524,289
								Indian and Inuit Affairs Program				
								Operating				
...	19,498,000	...	...	(1,982,914)	52,001	...	17,567,087	Reserves and trusts	15,451,084	2,116,003	...	25,681,000
...	79,752,000	...	...	(14,042,637)	...	...	65,709,363	Elementary/secondary education	62,627,720	3,081,643	...	59,910,326
...	9,013,000	...	...	(3,411,400)	...	...	5,601,600	Post-secondary education	2,063,034	3,538,566	...	2,313,100
...	21,355,000	...	...	(18,759,745)	...	...	2,595,255	Social assistance	6,882,488	(4,287,233)	...	17,181,400
...	6,945,000	...	...	...	...	...	6,945,000	Welfare services	2,734,601	4,210,399	...	4,638,800

...	1,131,000	...	...	(917,576)	...	...	213,424	Other education and social services	599,926	(386,502)	...	705,900
5,537,466	11,390,000	...	257,621	(6,846,434)	325,087	...	10,663,740	Economic development	11,321,258	(5,708,571)	5,051,053	8,311,600
...	11,526,000	...	...	(2,850,211)	...	...	8,675,789	Band management	9,072,484	(396,695)	...	9,594,000
...	50,962,000	...	...	(3,122,141)	672,168	...	48,512,027	Capital facilities and community services	40,184,041	8,327,986	...	43,590,000
...	43,555,000	...	...	...	2,056,000	...	45,611,000	Program management	43,919,573	1,691,427	...	56,836,100
...	43,477,000	2	...	...	...	...	43,477,002	Program administration	40,032,761	3,444,241	...	39,765,100
5,537,466	298,604,000	2	257,621	(51,933,058)	3,105,256	...	255,571,287	Total—Operating	234,888,970	15,631,264	5,051,053	268,527,326
								Capital				
...	...	...	...	...	...	...	...	Reserves and trusts	21,362	(21,362)	...	202,200
...	...	...	...	...	...	...	...	Elementary/secondary education	2,714	(2,714)	...	98,800
...	...	...	...	...	...	...	...	Other education and social services	123,409	(123,409)	...	72,000
...	92,058,000	...	...	(34,495,723)	...	...	57,562,277	Capital facilities and community services	56,837,208	725,069	...	60,535,200
...	...	...	...	...	...	...	...	Program management	652,298	(652,298)	...	792,800
...	2,136,000	...	...	...	...	...	2,136,000	Program administration	1,723,313	412,687	...	2,379,100
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	17,225
...	94,194,000	...	...	(34,495,723)	...	...	59,698,277	Total—Capital	59,360,304	337,973	...	64,097,325
								Transfer payments				
...	12,893,000	2,074,986	...	660,463	(46,709)	...	15,581,740	Reserves and trusts	15,581,740	...	...	11,743,177
...	310,392,000	8,652,763	...	12,703,002	(2,714,678)	...	329,033,087	Elementary/secondary education	329,033,087	...	...	370,165,961
...	50,156,000	16,532,700	...	4,945,039	...	...	71,633,739	Post-secondary education	71,633,739	...	...	22,590,449
...	223,318,000	11,153,155	...	17,679,171	...	...	252,150,326	Social assistance	252,150,326	...	...	223,351,222
...	57,305,000	13,562,100	...	2,885,969	...	...	73,753,069	Welfare services	73,753,069	...	...	59,028,940
...	10,740,000	530,024	...	1,108,099	...	...	12,378,123	Other education and social services	12,378,123	...	...	...
...	45,015,000	24,488,966	22,000	4,784,012	...	...	74,309,978	Economic development	74,211,724	98,254	...	63,923,493
...	112,664,000	4,970,189	...	2,850,211	...	...	120,484,400	Band management	118,610,023	1,874,377	...	116,130,678
...	289,773,000	3,564,018	...	38,812,815	...	...	332,149,833	Capital facilities and community services	321,889,816	10,260,017	...	288,252,663
...	1,112,256,000	85,528,901	22,000	86,428,781	(2,761,387)	...	1,281,474,295	Total—Transfer payments	1,269,241,647	12,232,648	...	1,155,186,583
								Non-budgetary				
23,494,943	...	...	...	...	...	...	23,494,943	Economic development	2,415,240	...	21,079,703	1,800,717
15,511,256	...	...	...	...	...	...	15,511,256	Capital facilities and community services	333,871	...	15,177,385	(90,094)
39,006,199	...	...	...	...	...	...	39,006,199	Total—Non-budgetary	2,749,111	...	36,257,088	1,710,623
								Program Summary				
...	32,991,000	2,074,986	...	(1,322,451)	5,292	...	33,148,827	Reserves and trusts	31,054,186	2,094,641	...	37,626,377
...	390,144,000	8,652,763	...	(1,339,635)	(2,714,678)	...	394,742,450	Elementary/secondary education	391,663,521	3,078,929	...	430,175,087
...	59,169,000	16,532,700	...	1,533,639	...	...	77,235,339	Post-secondary education	73,696,773	3,538,566	...	24,903,548
...	244,673,000	11,153,155	...	(1,080,574)	...	...	254,745,581	Social assistance	259,032,814	(4,287,233)	...	240,532,622
...	64,250,000	13,562,100	...	2,885,969	...	...	80,698,069	Welfare services	76,487,670	4,210,399	...	63,667,740
...	11,871,000	530,024	...	190,523	...	...	12,591,547	Other education and social services	13,101,458	(509,911)	...	777,900
5,537,466	56,605,000	24,488,966	279,621	(2,062,422)	325,087	...	84,973,718	Economic development—				
23,494,943	...	...	...	...	...	...	23,494,943	Budgetary	85,532,982	(5,610,317)	5,051,053	72,235,093
								Non-budgetary	2,415,240	...	21,079,703	1,800,717

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	124,190,000	4,970,189	...	...	...	...	129,160,189	Band management	127,682,507	1,477,682	...	125,724,678
...	432,793,000	3,564,018	...	1,194,951	672,168	...	438,224,137	Capital facilities and community services—Budgetary	418,911,065	19,313,072	...	392,377,863
15,511,256	...	...	...	...	...	...	15,511,256	Non-budgetary	333,871	...	15,177,385	(90,094)
...	43,555,000	...	...	...	2,056,000	...	45,611,000	Program management	44,571,871	1,039,129	...	57,628,900
...	45,613,000	2	...	...	...	...	45,613,002	Program administration	41,756,074	3,856,928	...	42,144,200
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	17,225
5,537,466	1,900,054,000	85,528,963	279,621	...	343,969	...	1,596,743,859	Total Program—Budgetary	1,563,490,921	28,201,885	5,051,053	1,487,811,234
39,006,199	...	...	...	...	...	...	39,006,199	Non-budgetary	2,749,111	...	36,257,088	1,718,623
								Northern Affairs Program				
								Operating				
...	6,507,000	169,200	...	...	18,759	...	6,694,959	Northern co-ordination and social development	4,826,976	1,867,983	...	8,037,376
...	3,458,000	3,000	...	...	21,600	...	3,482,600	Northern economic planning	3,400,665	81,935	...	3,298,414
...	45,610,000	825,000	43,636	...	379,198	...	46,857,834	Northern environmental protection and renewable resources	44,604,740	2,253,094	...	46,206,653
...	10,418,000	359,000	...	...	163,013	...	10,940,013	Northern non-renewable resources	10,152,743	787,270	...	9,041,996
...	1,456,000	...	...	...	36,167	...	1,492,167	Northern roads	1,270,624	221,543	...	1,474,559
...	9,410,000	...	...	...	...	...	9,410,000	Canada Oil and Gas Lands administration	5,814,445	3,595,555	...	8,120,683
2,964,251	371,000	...	...	...	(1,292,971)	(385,000)	1,657,280	Environmental studies	(364,249)	...	2,021,529	(2,805,363)
...	(385,000)	...	...	...	...	385,000	...	Revenue credited to the vote	...	...	...	...
2,964,251	76,845,000	1,356,200	43,636	...	(674,234)	...	80,534,853	Total—Operating	69,705,944	8,807,380	2,021,529	73,374,318
								Capital				
...	82,000	...	...	...	...	...	82,000	Northern co-ordination and social development	95,884	(13,884)	...	102,495
...	...	...	...	...	...	...	...	Northern economic planning	131,588	(131,588)	...	...
...	3,821,000	75,000	...	...	...	...	3,896,000	Northern environmental protection and renewable resources	3,188,909	707,091	...	3,859,149
...	380,000	...	...	...	...	...	380,000	Northern non-renewable resources	469,718	(89,718)	...	167,447
...	16,811,000	...	...	(250,000)	...	...	16,561,000	Northern roads	14,701,346	1,859,654	...	22,340,080
...	53,000	...	...	...	...	...	53,000	Canada Oil and Gas Lands administration	30,600	22,400	...	347,167
...	21,147,000	75,000	...	(250,000)	...	...	20,972,000	Total—Capital	18,618,045	2,353,955	...	26,816,338

336,764	21,385,000	4,787,400	...	(44,000)	...	...	26,465,164	Transfer payments				
...	5,296,000	16,486,640	...	294,000	...	...	22,078,640	Northern co-ordination and social development	23,032,297	3,096,103	336,764	33,873,724
...	116,000	1,150,000	...	...	...	...	1,266,000	Northern economic planning	21,310,286	768,354	...	18,415,698
...	48,500	...	...	...	...	...	48,500	Northern environmental protection and renewable resources	860,117	405,883	...	104,328
...	2,900,000	...	...	...	(1,593,029)	...	1,306,971	Northern non-renewable resources	47,000	1,500	...	722,132
								Environmental studies	1,306,971	...	...	1,672,740
336,764	29,745,500	22,426,040	...	250,000	(1,593,029)	...	51,165,275	Total—Transfer payments	46,556,671	4,271,840	336,764	54,788,622
								Non-budgetary				
4,497,646	...	...	...	...	...	...	4,497,646	Northern co-ordination and social development	(153,472)	...	4,651,118	(927,144)
4,637,918	...	...	...	...	...	...	4,637,918	Northern economic planning	(8,495)	...	4,646,413	(21,626)
9,135,564	...	...	...	...	...	...	9,135,564	Total—Non-budgetary	(161,967)	...	9,297,531	(948,770)
								Program Summary				
336,764	27,974,000	4,956,600	...	(44,000)	18,759	...	33,242,123	Northern co-ordination and social development—				
4,497,646	...	...	...	...	...	...	4,497,646	Budgetary	27,955,157	4,950,202	336,764	42,013,595
...	8,754,000	16,491,640	...	294,000	21,600	...	25,561,240	Non-budgetary	(153,472)	...	4,651,118	(927,144)
4,637,918	...	...	...	...	...	...	4,637,918	Northern economic planning—				
...	49,547,000	2,050,000	43,636	...	379,198	...	52,019,834	Budgetary	24,842,539	718,701	...	21,714,112
...	10,846,500	359,000	...	...	163,013	...	11,368,513	Non-budgetary	(8,495)	...	4,646,413	(21,626)
...	18,267,000	...	...	(250,000)	36,167	...	18,053,167	Northern environmental protection and renewable resources	48,653,766	3,366,068	...	50,170,130
...	9,463,000	...	...	...	...	...	9,463,000	Northern non-renewable resources	10,669,461	699,052	...	9,931,575
2,964,251	2,886,000	...	...	...	(2,886,000)	...	2,964,251	Northern roads	15,971,970	2,081,197	...	23,814,639
								Canada Oil and Gas Lands administration	5,845,045	3,617,955	...	8,467,850
								Environmental studies	942,722	...	2,021,529	(1,132,623)
3,301,815	127,737,500	23,857,240	43,636	...	(2,267,263)	...	152,672,128	Total Program—Budgetary	134,880,660	15,433,175	2,358,293	154,979,278
9,135,564	...	...	...	...	...	...	9,135,564	Non-budgetary	(161,967)	...	9,297,531	(948,770)
								Transfer Payments to the Territorial Governments Program[1]				
								Transfer payments				
...	578,000,000	8,179,000	...	...	...	...	586,179,000	Transfer payments to the territorial governments	586,178,215	785	...	494,844,926
...	578,000,000	8,179,000	...	...	...	...	586,179,000	Total Program—Budgetary	586,178,215	785	...	494,844,926
								Native Claims Program				
								Operating				
...	205,000	...	...	...	...	...	205,000	Funding of native claimants	18,100	186,900	...	...
...	4,527,000	116,000	339,293	286,244	40,000	...	5,308,537	Claims negotiation	4,726,541	581,996	...	...
...	...	4,629,100	...	...	...	...	4,629,100	Settlements	3,973,103	655,997	...	...
...	4,732,000	4,745,100	339,293	286,244	40,000	...	10,142,637	Total—Operating	8,717,744	1,424,893	...	...

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	1,000	...	...	...	...	...	1,000	Claims negotiation	14,274	(13,274)	...	...
								Transfer payments				
...	4,529,000	...	...	...	...	...	4,529,000	Funding of native claimants	4,490,220	38,780	...	4,473,320
...	12,831,000	19,527,565	...	...	...	...	32,358,565	Settlements	32,247,413	111,152	...	58,427,263
...	17,360,000	19,527,565	...	...	...	...	36,887,565	Total—Transfer payments	36,737,633	149,932	...	62,900,583
								Non-budgetary				
..	14,303,000	...	...	...	...	...	14,303,000	Funding of native claimants	14,104,825	198,175	...	14,128,840
...	31,121,000	...	...	...	(30,000,000)	...	1,121,000	Settlements	992,601	128,399	...	969,969
...	45,424,000	...	...	...	(30,000,000)	...	15,424,000	Total—Non-budgetary	15,097,426	326,574	...	15,098,809
								Program Summary				
								Funding of native claimants—				
...	4,734,000	...	...	...	...	...	4,734,000	Budgetary	4,508,320	225,680	...	4,473,320
...	14,303,000	...	...	...	...	...	14,303,000	Non-budgetary	14,104,825	198,175	...	14,128,840
...	4,528,000	116,000	339,293	286,244	40,000	...	5,309,537	Claims negotiation	4,740,815	568,722	...	...
...	12,831,000	24,156,665	...	...	...	...	36,987,665	Settlements— Budgetary	36,220,516	767,149	...	58,427,263
...	31,121,000	...	...	...	(30,000,000)	...	1,121,000	Non-budgetary	992,601	128,399	...	969,969
...	22,093,000	24,272,665	339,293	286,244	40,000	...	47,031,202	Total Program—Budgetary	45,469,651	1,561,551	...	62,900,583
...	45,424,000	...	...	...	(30,000,000)	...	15,424,000	Non-budgetary	15,097,426	326,574	...	15,098,809
8,838,481	2,285,081,500	141,837,800	679,300	...	(1,412,864)	...	2,435,024,305	Total Department—Budgetary	2,375,935,799	51,679,160	7,409,346	2,251,060,310
48,141,763	45,424,000	...	...	...	(30,000,000)	...	63,565,763	Non-budgetary	17,684,570	326,574	45,554,619	15,860,662
								Northern Canada Power Commission				
								Non-budgetary				
...	4,081,000	...	...	...	...	...	4,081,000	Provision of public utilities	3,900,000	181,000	...	5,000,000
...	4,081,000	...	...	...	...	...	4,081,000	Total Program—Non-budgetary	3,900,000	181,000	...	5,000,000
8,838,481	2,285,081,500	141,837,800	679,300	...	(1,412,864)	...	2,435,024,305	Total Ministry—Budgetary	2,375,935,799	51,679,160	7,409,346	2,251,060,310
48,141,763	49,505,000	...	...	...	(30,000,000)	...	67,646,763	Non-budgetary	21,584,570	507,574	45,554,619	20,860,662

(1) Formerly under the Northern Affairs Program.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Indian and Inuit Affairs Program				
							Grants				
							Reserves and trusts				
...	880,000	...	...	...	(46,709)	833,291	(S) Indian annuities treaty payments	833,291	...	...	876,035
...	300,000	...	...	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	...	17,086	...	1,982,914	...	2,000,000	Grants to organizations for the purpose of counselling individuals on eligibility and requirements for reinstatement of Indian status and membership registration	2,000,000	...	...	...
...	1,180,000	17,086	...	1,982,914	(46,709)	3,133,291		3,133,291	...	...	1,176,035
							Elementary/secondary education				
...	2,450,000	...	...	(786,526)	...	1,663,474	Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement	1,663,474	...	...	24,547,932
							Post-secondary education				
...	19,616,000	1,100,000	...	6,050,509	...	26,766,509	Grants to individual Indians and Inuit and organizations to support their educational advancement	26,766,509	...	...	...
							Social assistance				
...	59,438,000	...	...	5,389,944	...	64,827,944	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves	64,827,944	...	...	55,366,095
							Welfare services				
...	2,060,000	779,000	...	(1,228,450)	...	1,610,550	Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves	1,610,550	...	...	...
							Other education and social services				
...	46,000	...	...	(40,400)	...	5,600	Grants to individuals and organizations for the development of Indian and Inuit cultural services	5,600	...	...	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Economic development				
							Grants to individuals and organizations for economic development and employment opportunities for Indians and Inuit				
...	1,569,000	1,300,000	...	...	...	2,869,000		2,770,746	98,254	...	4,774,931
							Grants to individual Indian and Inuit youth or bands/organizations to develop special community peace projects in commemoration of the International Youth Year				
...	...	690,000	...	(608,554)	...	81,446		81,446	...	...	...
							Grants to the Resource Foundation for Native Business and Communities for the purpose of native economic development				
...	...	900,000	...	(741,143)	...	158,857		158,857	...	...	...
...	1,569,000	2,890,000	...	(1,349,697)	...	3,109,303		3,011,049	98,254	...	4,774,931
							Band management				
							Grants to Indian band, their district councils and Inuit settlements to support their administration				
...	20,256,000	2,717,200	...	(11,456,026)	...	11,517,174		11,032,705	484,469	...	19,919,594
							Grants to Indian bands to assist them in the development of band membership rules arising from the removal of discriminatory clauses from the Indian Act				
...	...	1,000,000	...	...	...	1,000,000		863,092	136,908	...	...
...	...	1,252,989	...	11	...	1,253,000	Grants to Miawpukek Indian Band	...	1,253,000	...	...
...	20,256,000	4,970,189	...	(11,456,015)	...	13,770,174		11,895,797	1,874,377	...	19,919,594
...	**106,615,000**	**9,756,275**	**...**	**(1,437,721)**	**(46,709)**	**114,886,845**	Total—Grants	**112,914,214**	**1,972,631**	**...**	**105,784,587**
							Contributions				
							Reserves and trusts				
							Contributions to Indian bands for land selection				
...	647,000	...	...	(31,555)	...	615,445		615,445	...	...	1,234,415
							Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances				
...	274,000	...	...	(274,000)	...	...		...	...	...	345,022
							Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador				
...	7,601,000	...	...	...	...	7,601,000		7,601,000	...	...	7,099,500
							Contributions to Indian bands for land and estates management				
...	1,738,000	...	...	1,000,289	...	2,738,289		2,738,289	...	...	1,143,330
							Contributions to Indian bands for membership administration				
...	1,278,000	2,057,900	...	(2,385,109)	...	950,791		950,791	...	...	744,875
							Contributions to individuals, Indian bands and associations for the funding of Indian test cases				
...	175,000	...	...	367,924	...	542,924		542,924	...	...	...
...	11,713,000	2,057,900	...	(1,322,451)	...	12,448,449		12,448,449	...	...	10,567,142

...	293,119,000	8,652,763	...	5,094,932	...	306,866,695
...	14,823,000	...	...	8,394,596	...	23,217,596
...	...	...	...	...	(2,714,678)	(2,714,678)
...	...	...	...	...	...	...
...	307,942,000	8,652,763	...	13,489,528	(2,714,678)	327,369,613
...	30,540,000	15,432,700	...	(1,105,470)	...	44,867,230
...	163,880,000	11,153,155	...	12,289,227	...	187,322,382
...	55,245,000	12,783,100	...	4,114,419	...	72,142,519
...	10,694,000	530,024	...	1,148,499	...	12,372,523
...	43,446,000	21,598,966	...	6,133,709	...	71,178,675
...	...	...	22,000	...	...	22,000
...	...	...	...	...	...	...
...	43,446,000	21,598,966	22,000	6,133,709	...	71,200,675
...	70,229,000	...	...	15,318,603	...	85,547,603
...	3,071,000	...	...	100,234	...	3,171,234

Elementary/secondary education				
Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for education services and support	304,152,017	2,714,678	...	320,045,716
Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	23,217,596	...	...	20,972,313
Reserved allotment—Over-expenditure of previous year's authority	...	(2,714,678)	...	...
Items not required for the current year	...	...	...	4,600,000
	327,369,613	...	...	345,618,029
Post-secondary education				
Contributions to Indian bands and Inuit settlements or educational institutions for education services and support	44,867,230	...	...	22,590,449
Social assistance				
Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians on Indian reserves	187,322,382	...	...	167,985,127
Welfare services				
Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services	72,142,519	...	...	59,028,940
Other education and social services				
Contributions to Indian bands, Inuit settlements or organizations for cultural development and community services	12,372,523	...	...	...
Economic development				
Contributions to Indians and Inuit, their bands, settlements and corporations, provinces and other organizations for economic and employment development	71,178,675	...	...	59,119,766
Contribution for summer challenge	22,000	...	...	...
Items not required for the current year	...	...	...	28,796
	71,200,675	...	...	59,148,562
Band management				
Contributions to Indian bands, tribal councils and Inuit settlements for administrative costs and management support services	85,547,603	...	...	68,130,151
Contributions to Indian bands and Inuit settlements for local development planning	3,171,234	...	...	3,986,410

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions to Indian bands and associations for policy development and consultation				
...	12,600,000	...	...	17,746	...	12,617,746		12,617,746	...	...	16,422,710
							Contributions to Indian bands for employee benefit plans				
...	3,935,000	...	...	(1,929,760)	...	2,005,240		2,005,240	...	...	1,363,951
							Contributions to Indian bands for programs on Indian management and social paraprofessional training				
...	2,573,000	...	...	799,403	...	3,372,403		3,372,403	...	...	6,307,862
...	92,408,000	...	...	14,306,226	...	106,714,226		106,714,226	...	...	96,211,084
							Capital facilities and community services				
							Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:				
...	208,293,000	3,564,018	...	22,014,784	...	233,871,802	Capital	227,435,785	6,436,017	...	226,330,900
...	...	...	...	3,824,000	...	3,824,000	Frozen capital	...	3,824,000	...	...
...	77,880,000	...	...	12,974,031	...	90,854,031	Maintenance and operation	90,854,031	...	...	57,052,251
							Contributions to the Province of Quebec for Inuit housing under the James Bay and Northern Quebec Agreement				
...	3,600,000	...	...	...	...	3,600,000		3,600,000	...	...	3,551,642
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,317,870
...	289,773,000	3,564,018	...	38,812,815	...	332,149,833		321,889,816	10,260,017	...	288,252,663
...	**1,005,641,000**	**75,772,626**	**22,000**	**87,866,502**	**(2,714,678)**	**1,166,587,450**	Total—Contributions	**1,156,327,433**	**10,260,017**	...	**1,049,401,996**
							Program Summary by Activity				
...	12,893,000	2,074,986	...	660,463	(46,709)	15,581,740	Reserves and trusts	15,581,740	...	...	11,743,177
...	310,392,000	8,652,763	...	12,703,002	(2,714,678)	329,033,087	Elementary/secondary education	329,033,087	...	...	370,165,961
...	50,156,000	16,532,700	...	4,945,039	...	71,633,739	Post-secondary education	71,633,739	...	...	22,590,449
...	223,318,000	11,153,155	...	17,679,171	...	252,150,326	Social assistance	252,150,326	...	...	223,351,222
...	57,305,000	13,562,100	...	2,885,969	...	73,753,069	Welfare services	73,753,069	...	...	59,028,940
...	10,740,000	530,024	...	1,108,099	...	12,378,123	Other education and social services	12,378,123	...	...	...
...	45,015,000	24,488,966	22,000	4,784,012	...	74,309,978	Economic development	74,211,724	98,254	...	63,923,493
...	112,664,000	4,970,189	...	2,850,211	...	120,484,400	Band management	118,610,023	1,874,377	...	116,130,678
...	289,773,000	3,564,018	...	38,812,815	...	332,149,833	Capital facilities and community services	321,889,816	10,260,017	...	288,252,663
...	**1,112,256,000**	**85,528,901**	**22,000**	**86,428,781**	**(2,761,387)**	**1,281,474,295**	**Total Program**	**1,269,241,647**	**12,232,648**	...	**1,155,186,503**

							Northern Affairs Program				
							Grants				
							Northern co-ordination and social development				
...	50,000	...	...	...	...	50,000	Individuals or organizations for the advancement of Indian and Inuit culture	49,182	818	...	49,992
...	925,000	...	...	...	...	925,000	Canadian universities and institutes for northern scientific research training	825,000	100,000	...	825,000
...	180,000	...	...	...	...	180,000	Association of Canadian universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	180,000	...	...	180,000
...	5,000	...	...	...	...	5,000	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	5,000	...	...	5,000
...	...	60,000	...	...	...	60,000	Government of the Northwest Territories to support the sponsorship of a Territorial Youth Forum in commemoration of International Youth Year	60,000	...	...	...
336,764	...	...	...	...	...	336,764	Northern development mineral assistance grant	...	...	336,764	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000
336,764	1,160,000	60,000	...	...	...	1,556,764		1,119,182	100,818	336,764	1,069,992
							Northern economic planning				
...	...	10,000	...	...	...	10,000	Grant to the Tenth National Northern Development Conference	10,000	...	...	...
							Northern environmental protection and renewable resources				
...	12,000	...	...	...	...	12,000	Yukon Conservation Society to promote the conservation of the natural resources of the Territory	12,000	...	...	12,000
...	80,000	...	...	...	...	80,000	Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of Government and industry relating to these issues	80,000	...	...	70,000
...	92,000	...	...	...	...	92,000		92,000	...	...	82,000
							Northern non-renewable resources				
...	40,000	...	...	...	...	40,000	Grants of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	40,000	...	...	57,500

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Grants of $5,000 to the Territories Accident Prevention Association; and $1,500 to the Northwest Territories Mine Safety Association	5,000	1,500	...	6,500
...	6,500	...	...	...	...	6,500	Yukon Prospector's Association	2,000	...	...	2,000
...	2,000	...	...	...	...	2,000	Items not required for the current year	...	...	...	50,748
...	...	...	...	...	...	...					
...	48,500	...	...	...	...	48,500		47,000	1,500	...	116,748
336,764	**1,300,500**	**70,000**	**...**	**...**	**...**	**1,707,264**	Total—Grants	**1,268,182**	**102,318**	**336,764**	**1,268,740**
							Contributions				
							Northern co-ordination and social development				
...	14,028,000	730,000	...	...	...	14,758,000	Government of the Northwest Territories for hospital care of Indians and Inuit	13,404,741	1,353,259	...	21,436,211
...	1,313,000	116,000	...	55,869	...	1,484,869	Government of the Yukon Territory for hospital care of Indians	1,484,869	...	...	1,692,111
...	2,135,000	784,000	...	...	...	2,919,000	Government of the Northwest Territories for medicare of Indians and Inuit	2,620,744	298,256	...	4,225,942
...	376,000	201,000	...	...	...	577,000	Government of the Yukon Territory for medicare of Indians	367,088	209,912	...	587,565
...	208,000	...	...	61,410	...	269,410	Government of the Yukon Territory for low income rental-purchase housing	269,410	...	...	208,000
...	119,000	...	...	18,481	...	137,481	Northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	137,481	...	...	112,978
...	454,000	...	...	...	...	454,000	Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program	454,000	...	...	454,000
...	15,000	12,500	...	...	...	27,500	Contribution to the Interjurisdictional Caribou Management Board	15,000	12,500	...	15,000
...	1,046,000	...	...	(44,000)	...	1,002,000	Government of the Northwest Territories in relation to the Norman Wells Pipeline Project	1,002,000	...	...	1,250,000
...	100,000	...	...	...	...	100,000	Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	14,936	85,064	...	...
...	431,000	...	...	...	...	431,000	Inuit individuals, groups, associations, corporations or co-operatives for the purpose of implementing new production and marketing strategies for Inuit arts and crafts	324,236	106,764	...	398,429

...	...	85,000	...	...	...	85,000	Canadian Eskimo Arts Council for its operating costs to enable the Council to provide advice to governments and Inuit organizations on matters relating to the development and protection of Inuit art	85,000	...	...	...
...	...	200,000	...	69,845	...	269,845	Inuit cultural organizations to promote the development of Inuit culture and language	269,845	...	...	...
...	...	2,000,000	...	(205,605)	...	1,794,395	Constitutional Alliance of the Northwest Territories to develop a consensus on a division of the Northwest Territories	896,154	898,241	...	1,119,934
...	...	200,000	...	...	...	200,000	Contribution to the Inuit Circumpolar Conference	199,500	500	...	...
...	...	75,000	...	...	...	75,000	Contribution to the Northwest Territories for Special Employment Initiatives Program	66,156	8,844	...	...
...	...	323,900	...	...	...	323,900	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit final agreement	301,955	21,945	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,303,562
...	20,225,000	4,727,400	...	(44,000)	...	24,908,400		21,913,115	2,995,285	...	32,803,732
							Northern economic planning				
...	40,000	...	...	...	...	40,000	Council for Yukon Indians to assist in training and employment liaison for native people	40,000	...	...	40,000
...	2,199,000	649,000	...	...	...	2,848,000	Contributions to the Governments of the Northwest and Yukon Territories for research and planning projects under the Northern Oil and Gas Action Program (NOGAP)	2,486,270	361,730	...	1,142,087
...	1,542,000	179,600	...	(110,129)	...	1,611,471	Contributions to the Government of the Northwest Territories and other recipients in relation to the subsidiary agreement on natural resource development	1,204,847	406,624	...	974,834
...	1,515,000	...	...	5,178,000	...	6,693,000	Inuit individuals, groups, associations, corporations or co-operatives for the purpose of furthering economic development among Canadian Inuit	6,693,000	...	...	...
...	...	750,040	...	(629,344)	...	120,696	Government of the Yukon Territory in relation to the Canada/Yukon Economic Development Agreement	120,696	...	...	...
...	...	2,900,000	...	284,881	...	3,184,881	Dene and Metis Associations in relation to the Norman Wells Pipeline Project	3,184,881	...	...	2,989,484
...	...	3,500,000	...	(40,786)	...	3,459,214	Governments of the Yukon and the Northwest Territories to subsidize non-domestic power consumers primarily in diesel serviced northern communities	3,459,214	...	...	3,177,233
...	...	100,000	...	(100,000)	...	...	Governments of the Yukon and the Northwest Territories to subsidize home heating oil for private residential consumers in isolated northern communities	...	...	...	...
...	...	500,000	...	(234,231)	...	265,769	Governments of the Yukon and the Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities	265,769	...	...	195,500

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions to the Government of the Yukon, individuals, groups, associations, communities, businesses, Indian bands or settlements under the Subsidiary Agreement on Mining Industry Recover Program				
...	...	3,000,000	...	...	...	3,000,000		3,000,000	...	...	...
...	...	4,900,000	...	(4,900,000)	...	...	Contribution to the Arctic Cooperatives Limited	...	...	...	...
...	...	...	...	845,609	...	845,609	Subsidies agreements	845,609	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	9,896,560
...	5,296,000	16,478,640	...	294,000	...	22,068,640		21,300,286	768,354	...	18,415,698
							Northern environmental protection and renewable resources				
...	24,000	...	...	...	...	24,000	Canadian Interagency Forest Fire Centre	23,152	848	...	22,328
...	...	1,150,000	...	...	...	1,150,000	Encourage and support the direct participation of the territorial governments and northern native organizations in the Northern Land Use Planning Program	744,965	405,035	...	...
...	24,000	1,150,000	...	...	...	1,174,000		768,117	405,883	...	22,328
							Northern non-renewable resources				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	605,384
							Environmental studies				
...	2,900,000	...	...	...	(1,593,029)	1,306,971	(S) Under Section 49(9) of the Canada Oil and Gas Act for such environmental or social studies as the Minister determines are necessary	1,306,971	...	...	1,672,740
...	**28,445,000**	**22,356,040**	...	**250,000**	**(1,593,029)**	**49,458,011**	Total—Contributions	**45,288,489**	**4,169,522**	...	**53,519,882**
							Program Summary by Activity				
336,764	21,385,000	4,787,400	...	(44,000)	...	26,465,164	Northern co-ordination and social development	23,032,297	3,096,103	336,764	33,873,724
...	5,296,000	16,488,640	...	294,000	...	22,078,640	Northern economic planning	21,310,286	768,354	...	18,415,698
...	116,000	1,150,000	...	...	...	1,266,000	Northern environmental protection and renewable resources	860,117	405,883	...	104,328
...	48,500	...	...	...	...	48,500	Northern non-renewable resources	47,000	1,500	...	722,132
...	2,900,000	...	...	...	(1,593,029)	1,306,971	Environmental studies	1,306,971	...	...	1,672,740
336,764	**29,745,500**	**22,426,040**	...	**250,000**	**(1,593,029)**	51,165,275	**Total Program**	**46,556,671**	**4,271,840**	**336,764**	**54,788,622**

							Transfer Payments to the Territorial Governments Program[1]			
							Other transfer payments			
							Transfer payments to the territorial governments			
...	138,000,000	789,000	...	...	...	138,789,000	Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payments to the Government of the Yukon Territory to be calculated in accordance with such agreements, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	138,788,215	785	...	83,656,043
...	440,000,000	7,390,000	...	...	...	447,390,000	Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the Government of the Northwest Territories, the payments to the Government of the Northwest Territories to be calculated in accordance with such agreements and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	447,390,000	...	...	292,873,883
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	118,315,000
...	**578,000,000**	**8,179,000**	**...**	**...**	**...**	**586,179,000**	**Total Program**	**586,178,215**	**785**	**...**	**494,844,926**
							Native Claims Program			
							Grants			
							Settlements			
...	11,831,000	836,665	...	...	...	12,667,665	Grants to James Bay Cree and Naskapi Bands of Quebec	12,667,665	...	...	...
...	1,000,000	...	...	...	...	1,000,000	(S) Grant to the Inuvialuit Regional Corporation in respect of the Western Arctic (Inuvialuit) Claims Settlement Act	1,000,000	...	...	12,000,000
...	...	6,587,000	...	...	...	6,587,000	Capital grants to the James Bay Cree Corporations of Quebec in respect of the Cree Naskapi (of Quebec) Act	6,587,000	...	...	19,051,467

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	...	10,290,000	...	...	...	10,290,000	Grants to Indian bands for specific land claims	10,289,800	200	...	5,061,600
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	19,521,583
...	**12,831,000**	**17,713,665**	**...**	**...**	**...**	**30,544,665**	Total—Grants	**30,544,465**	**200**	**...**	**55,634,650**
							Contributions				
							Funding of native claimants				
...	4,529,000	...	...	...	...	4,529,000	Contributions to native claimants for the preparation and submission of claims	4,490,220	38,780	...	4,473,320
							Settlements				
...	...	63,900	...	...	...	63,900	Contribution to the Cree/Naskapi Commission for monitoring the implementation of the Cree/Naskapi (of Quebec) Act	46,367	17,533	...	...
...	...	1,750,000	...	...	...	1,750,000	Contributions to organizations contemplated by or set up to give effect to the Inuvialuit Final Agreement, for one-time and on-going costs for implementation of the Western Arctic (Inuvialuit) Claims Entitlement Act	1,656,581	93,419	...	1,595,882
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,196,731
...	...	1,813,900	...	...	...	1,813,900		1,702,948	110,952	...	2,792,613
...	**4,529,000**	**1,813,900**	**...**	**...**	**...**	**6,342,900**	Total—Contributions	**6,193,168**	**149,732**	**...**	**7,265,933**
							Program Summary by Activity				
...	4,529,000	...	...	...	...	4,529,000	Funding of native claimants	4,490,220	38,780	...	4,473,320
...	12,831,000	19,527,565	...	...	...	32,358,565	Settlements	32,247,413	111,152	...	58,427,263
...	**17,360,000**	**19,527,565**	**...**	**...**	**...**	**36,887,565**	**Total Program**	**36,737,633**	**149,932**	**...**	**62,900,583**
336,764	**1,737,361,500**	**135,661,506**	**22,000**	**86,678,781**	**(4,354,416)**	**1,955,706,135**	Total Ministry	**1,938,714,166**	**16,655,205**	**336,764**	**1,767,720,714**

(S) Statutory transfer payment.
(1) Formerly under the Northern Affairs Program.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Northern Affairs Program			
Budgetary (respendable revenues)			
Environmental studies			
Environmental Studies Revolving Fund—			
Collection of levy	385,000	588,467	3,116,413
Total Program—Budgetary	**385,000**	**588,467**	**3,116,413**
Total Ministry—Budgetary	**385,000**	**588,467**	**3,116,413**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	84,339	15,874
Sundries	...	353
Adjustment to prior year's Payables at Year End (PAYE):		
Operation and maintenance	31,691	95,675
	116,030	111,902
Services and service fees—		
Other fees	1,450	641
Other non-tax revenue—		
Other non-tax revenue	5,250	...
Sundries	142	...
	5,392	...
Total Program	**122,872**	**112,543**
Indian and Inuit Affairs Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Indian economic development	2,493,976	2,342,875
Indian housing assistance	875	...
Indians and Inuit of Quebec	...	267,606
Other accounts—		
Recovery from defaulted guaranteed loans—		
Interest	483,601	...
Other	117,045	...
	3,095,497	2,610,481

Revenue—*Continued*

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	848,488	2,854,966
Capital costs	39,233	62,868
Sundries	243,035	406,224
Repayments of defaulted loans	...	548,127
Adjustment to prior year's Payables at Year End (PAYE)—		
Operation and maintenance	284,661	391,851
Capital costs	18,075	24,831
Grants and contributions	647,975	4,308,618
	2,081,467	8,597,485
Privileges, licences and permits—		
Land, building and machinery rentals	413	225
Living accommodation and services	1,298,527	1,414,981
Metallic and non-metallic	40	120
Royalties	33,389	...
Sundries	57,234	59,985
	1,389,603	1,475,311
Services and service fees—		
Other fees	6,438	6,794
Proceeds from sales—		
Proceeds from sales	...	9,091
Meals	351	922
Utilities	851,131	683,521
	851,482	693,534
Other non-tax revenue—		
Other non-tax revenue	150,515	124,409
Transfers from provincial and territorial governments	16,793	24,939
Sundries	700	56,215
	168,008	205,563
Total Program	**7,592,495**	**13,589,168**

	Current year	Previous year
	$	$
Northern Affairs Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Government of the Yukon Territory	811,008	857,242
Government of the Northwest Territories	32,358	1,923,600
Yukon Territory small business loans	20,658	55,705
Canadian Arctic Producers Co-operative Limited	6,029	9,327
Eskimo loan fund	259,341	217,287
Other accounts—		
Recovery from defaulted guaranteed loans—		
Interest	2,801	...
	1,132,195	3,063,161
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	220,660	105,393
Capital costs	4,188	23,001
Sundries	24,487	12,929
Adjustment to prior year's Payables at Year End (PAYE)—		
Operation and maintenance	140,727	86,561
Capital costs	26,996	254,705
Grants and contributions	234,099	391,195
	651,157	873,784
Privileges, licences and permits—		
Canada Mining—		
Fees	20	7,972
Leases	411,433	424,025
Royalties	577,418	1,975,198
Coal leases	11,212	33,853
Forestry	19,034	23,702
Land, building and machinery rentals	605	15,866
Land use fees	548,351	502,286
Living accommodations and services	883,740	796,282
Metallic and non-metallic	47,872	43,651
Oil and gas leases	...	22,465
Royalties	9,004,809	2,399,911
Quarring royalties	34,225	104,909
Water rentals	2,573	20,033
Yukon quartz mining—		
Royalties	6,861	2,713
Fees and leases	621,944	522,615
Sundries	2,873	11,421
	12,172,970	6,906,902

	Current year	Previous year
	$	$
Services and service fees—		
Placer mining fees	167,422	208,454
Canada mining fees	176,816	201,495
Land use registrar fees	81,648	82,879
Land use fees	92,393	62,713
Other fees	115,763	83,894
	634,042	639,435
Proceeds from sales—		
Proceeds from sales	50,491	655,773
Publications	29,639	20,313
Sundries	1,294	61
	81,424	676,147
Other non-tax revenue—		
Other non-tax revenue	3,233	28,695
Oil and gas forfeitures	32,233	68,342
Sundries	5,837	...
	41,303	97,037
Total Program	**14,713,091**	**12,256,466**
Native Claims Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Native claimants	237,920	1,436,997
Refunds of previous years' expenditure—		
Sundries	5,109,314	...
Total Program	**5,347,234**	**1,436,997**
Total Department	**27,775,692**	**27,395,174**

	Current year	Previous year
	$	$
Northern Canada Power Commission		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Northern Canada Power Commission	23,869,790	18,685,201
Total Program	**23,869,790**	**18,685,201**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	**28,335,402**	**25,795,840**
Refunds of previous years' expenditure	**7,957,968**	**9,583,171**
Privileges, licences and permits	**13,562,573**	**8,382,213**
Services and service fees	**641,930**	**646,870**
Proceeds from sales	**932,906**	**1,369,681**
Other non-tax revenue	**214,703**	**302,600**
Total Ministry	**51,645,482**	**46,080,375**

[1] Interest unless otherwise indicated.

SECTION 13

1985-86
PUBLIC ACCOUNTS

Justice

Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Federal Court of Canada
Law Reform Commission of Canada
Offices of the Information and Privacy Commissioners of Canada
Supreme Court of Canada
Tax Court of Canada

CONTENTS

	Page
Program objectives and activity descriptions	13.2
Ministry summary	13.4
Programs by activity	13.7
Transfer payments	13.11
Revenue	13.14

Department

Administration of Justice Program

Objective

To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Activity Description

Legal Services
Provides a full range of legal services to the Government of Canada, its departments and many of its agencies exclusive of the services provided by the Litigation Services activity and the Legislative Services activity.

Litigation Services
Regulates or conducts all litigation for or against the Crown or any federal department, in respect of any subject within the authority or jurisdiction of Canada.

Legislation Services
Provides legislative services to the Government by drafting the examining bills and regulations, and revising and consolidating the public statutes and regulations of Canada.

Legal Policy and Program Development
Develops and administers, within the Administration of Justice Program objectives, programs and policies which are responsive to changing Canadian needs insofar as those needs pertain to federal law, the system of justice and the legal operations, practices and policies of the Government of Canada.

Administration
Provides policy and management direction and coordination to the Department of Justice; provides central administrative services to the Department of Justice, and the Law Reform Commission of Canada; and, operates a Central Divorce Registry for Canada.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission
Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the Human Rights Act in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council and federally appointed judges of the superior, county and district courts of the provinces and territories.

Activity Description

Administration
Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council
Provides for the administration of the Canadian Judicial Council as authorized by the Judges Act.

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges
Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior, county and district courts of the provinces and territories as authorized by the Judges Act; provides for gratuities to spouses of such judges who die while in office and annuities to spouses and children of judges.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Administration of Federal Court of Canada
Provides for the administration of the Federal Court of Canada.

Law Reform Commission of Canada

Objective

To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Activity Description

Law Reform Commission of Canada
Research and analysis of the laws and legal systems and institutions of Canada and elsewhere; publication of such studies and reports prepared for the use of the Commission as it sees fit; the making of recommendations for the improvement, modernization and reform of the law; publication of an annual report on its activities.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information Commissioner:
- to investigate complaints to ensure that federal Government institutions comply with the Access to Information Act;
- to foster open information practices by Government institutions; and
- to respond to requests from the public for information about rights of individuals under the Act and the Commissioner's mandate.

Privacy Commissioner:
- to investigate complaints to ensure that federal Government institutions comply with the Privacy Act;
- to review the performance of Government institutions in the collection, use, retention and disposal of personal information for compliance with the Privacy Act;
- to foster fair information practices by Government; and
- to respond to requests from the public for information about the Commissioner's mandate and the rights of individuals under the Act.

Activity Description

Information Commissioner
Investigates, reports and makes recommendations to Ministers and heads of agencies that report directly to Parliament, based on complaints from individuals who allege non-compliance with the Access to Information Act; appears on behalf of complainants, with their consent, or as a party, in applications before the Federal Court, on review of decisions of federal Government institutions to refuse access under the Act; and reports annually and may submit special reports to Parliament.

Privacy Commissioner
Investigates, reports and makes recommendations to the heads of Government institutions and—in the case of complaints—reports his findings to the complainant; reviews material held in Government information banks (including the 19 closed banks) and audits the institutions' collection, use and disposal of personal information; appears on behalf of complainants, with their consent, or as a party, in applications before the Federal Court on review of federal Government institutions' refusal to disclose personal information under the Act; undertakes special studies as requested by the Minister of Justice; and reports annually and may submit special reports to Parliament.

Administration
Provides central administrative support services to the office of the Information Commissioner and the office of the Privacy Commissioner.

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges
Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to spouses and children of judges as authorized by the Judges Act. It also provides for gratuities to spouses or such dependents of judges who die while in office.

Administration
Consists of the office of the Registrar, the Library, the Publication Division, the Process Registry, Personnel, Financial and other Administrative Services.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Activity Description

Administration of the Tax Court of Canada
Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration of Justice Program				
...	75,364,000	...	...	75,364,000	1	**Operating expenditures**				
...	...	780,000	...	780,000	1b	**Transfer of $265,000 from Justice Vote 5**				
...	...	835,200	...	835,200	1c	**Operating expenditures**				
...	...	...	265,000	265,000		**Transfer from: Vote 5**				
...	...	...	1,000,000	1,000,000		**TB Vote 5[1]**				
...	...	...	61,523	61,523		**TB Vote 10[1]**				
...	**75,364,000**	**1,615,200**	**1,326,523**	78,305,723		**Total—Vote 1**	73,485,226	**4,820,497**	...	**69,626,306**
...	75,729,000	...	...	75,729,000	5	**Grants and contributions**				
...	...	1	...	1	5c	**Grants and contributions**				
...	...	...	(265,000)	(265,000)		**Transfer to Vote 1**				
...	**75,729,000**	**1**	**(265,000)**	75,464,001		**Total—Vote 5**	49,804,538	**25,659,463**	...	**57,043,135**
...	42,400	...	(2,870)	39,530	(S)	**Minister of Justice—Salary and motor car allowance**	39,530	..	...	**41,683**
...	7,589,600	...	778,400	8,368,000	(S)	**Contributions to employee benefit plans**	8,368,000	...	...	**7,658,000**
...	...	...	2,256	2,256	(S)	**Refunds of amounts credited to revenue in previous years**	2,256	...	...	...
...	...	...	1,558	1,558	(S)	**Federal Court awards**	1,558	...	...	...
...	**158,725,000**	**1,615,201**	**1,840,867**	162,181,068		**Total Program—Budgetary**	**131,701,108**	**30,479,960**	...	**134,369,124**
...	**158,725,000**	**1,615,201**	**1,840,867**	162,181,068		**Total Department—Budgetary**	**131,701,108**	**30,479,960**	...	**134,369,124**
						Canadian Human Rights Commission				
...	8,523,000	...	...	8,523,000	10	**Program expenditures**				
...	...	250,000	...	250,000	10b	**Program expenditures**				
...	8,523,000	250,000	...	8,773,000		**Total—Vote 10**	7,896,013	**876,987**	...	**7,902,123**
...	821,000	...	85,000	906,000	(S)	**Contributions to employee benefit plans**	906,000	...	...	**860,000**
...	**9,344,000**	**250,000**	**85,000**	9,679,000		**Total Program—Budgetary**	**8,802,013**	**876,987**	...	**8,762,123**

					Commissioner for Federal Judicial Affairs				
...	2,933,000	...	...	2,933,000	15 Operating expenditures				
...	...	1	...	1	15c Operating expenditures				
...	2,933,000	1	...	2,933,001	Total—Vote 15	2,704,269	228,732	...	2,782,452
...	320,000	...	...	320,000	20 Canadian Judicial Council—Operating expenditures	271,996	48,004	...	253,306
...	103,280,000	...	173,287	103,453,287	(S) Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	103,453,287	...	...	86,060,272
...	158,000	...	17,000	175,000	(S) Contributions to employee benefit plans	175,000	...	...	153,000
...	**106,691,000**	**1**	**190,287**	**106,881,288**	**Total Program—Budgetary**	**106,604,552**	**276,736**	**...**	**89,249,030**
					Federal Court of Canada				
...	8,532,000	...	...	8,532,000	25 Program expenditures	7,671,693	860,307	...	7,628,479
...	770,000	...	79,000	849,000	(S) Contributions to employee benefit plans	849,000	...	...	729,000
...	**9,302,000**	**...**	**79,000**	**9,381,000**	**Total Program—Budgetary**	**8,520,693**	**860,307**	**...**	**8,357,479**
					Law Reform Commission of Canada				
...	4,831,000	...	...	4,831,000	30 Program expenditures				
...	...	...	(3,187)	(3,187)	Reserved allotment—Over-expenditure of previous year's authority				
...	4,831,000	...	(3,187)	4,827,813	Total—Vote 30	4,292,149	535,664	...	4,814,187
...	218,000	...	23,000	241,000	(S) Contributions to employee benefit plans	241,000	...	...	233,000
...	**5,049,000**	**...**	**19,813**	**5,068,813**	**Total Program—Budgetary**	**4,533,149**	**535,664**	**...**	**5,047,187**
					Offices of the Information and Privacy Commissioners of Canada				
...	2,938,200	...	...	2,938,200	35 Program expenditures				
...	...	...	100,000	100,000	Transfer from TB Vote 5[(1)]				
...	2,938,200	...	100,000	3,038,200	Total—Vote 35	2,857,934	180,266	...	2,178,907
...	294,000	...	30,988	324,988	(S) Contributions to employee benefit plans	324,988	...	...	264,000
...	**3,232,200**	**...**	**130,988**	**3,363,188**	**Total Program—Budgetary**	**3,182,922**	**180,266**	**...**	**2,442,907**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Supreme Court of Canada				
...	4,143,000	...	...	4,143,000	40	Program expenditures				
...	...	169,600	...	169,600	40b	Program expenditures				
...	...	119,000	...	119,000	40c	Program expenditures				
...	4,143,000	288,600	...	4,431,600		Total—Vote 40	4,300,784	130,816	...	4,504,712
					(S)	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,790,322	...	...	1,478,262
...	1,654,000	...	136,322	1,790,322						
...	297,000	...	31,000	328,000	(S)	Contributions to employee benefit plans	328,000	...	...	287,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	65
...	**6,094,000**	**288,600**	**167,322**	**6,549,922**		**Total Program—Budgetary**	**6,419,106**	**130,816**	**...**	**6,270,039**
						Tax Court of Canada				
...	3,813,000	...	...	3,813,000	45	Program expenditures				
...	...	60,000	...	60,000	45b	Program expenditures				
...	3,813,000	60,000	...	3,873,000		Total—Vote 45	2,966,414	906,586	...	2,802,034
...	224,000	...	23,000	247,000	(S)	Contributions to employee benefit plans	247,000	...	...	247,000
...	**4,037,000**	**60,000**	**23,000**	**4,120,000**		**Total Program—Budgetary**	**3,213,414**	**906,586**	**...**	**3,049,034**
...	**302,474,200**	**2,213,802**	**2,536,277**	**307,224,279**		**Total Ministry—Budgetary**	**272,976,957**	**34,247,322**	**...**	**257,546,923**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration of Justice Program				
								Operating				
...	23,866,000	...	264,265	...	...	...	24,130,265	Legal services	23,651,715	478,550	...	22,808,143
...	28,015,000	54,000	306,538	...	...	...	28,375,538	Litigation services	26,611,290	1,764,248	...	25,664,898
...	6,578,000	...	46,680	...	...	...	6,624,680	Legislation services	6,439,577	185,103	...	5,520,630
...	8,799,000	1,561,200	63,440	265,000	...	...	10,688,640	Legal policy and program development	8,165,815	2,522,825	...	6,908,875
...	14,667,000	...	380,600	...	779,344	...	15,826,944	Administration	15,239,066	587,878	...	14,970,684
...	81,925,000	1,615,200	1,061,523	265,000	779,344	...	85,646,067	Total—Operating	80,107,463	5,538,604	...	75,873,230
								Capital				
...	91,000	...	...	...	...	...	91,000	Legal services	112,904	(21,904)	...	158,500
...	684,000	...	...	...	...	...	684,000	Litigation services	834,163	(150,163)	...	435,982
...	110,000	...	...	...	...	...	110,000	Legislation services	106,253	3,747	...	41,955
...	45,000	...	...	...	...	...	45,000	Legal policy and program development	103,405	(58,405)	...	144,131
...	141,000	...	...	...	...	...	141,000	Administration	632,382	(491,382)	...	672,191
...	1,071,000	...	...	...	...	...	1,071,000	Total—Capital	1,789,107	(718,107)	...	1,452,759
								Transfer payments				
...	75,729,000	1	...	(265,000)	...	...	75,464,001	Legal policy and program development	49,804,538	25,659,463	...	57,043,135
								Program Summary				
...	23,957,000	...	264,265	...	...	...	24,221,265	Legal services	23,764,619	456,646	...	22,966,643
...	28,699,000	54,000	306,538	...	...	...	29,059,538	Litigation services	27,445,453	1,614,085	...	26,100,880
...	6,688,000	...	46,680	...	...	...	6,734,680	Legislation services	6,545,830	188,850	...	5,562,585
...	84,573,000	1,561,201	63,440	...	...	...	86,197,641	Legal policy and program development	58,073,758	28,123,883	...	64,096,141
...	14,808,000	...	380,600	...	779,344	...	15,967,944	Administration	15,871,448	96,496	...	15,642,875
...	158,725,000	1,615,201	1,061,523	...	779,344	...	162,181,068	**Total Program—Budgetary**	131,701,108	30,479,960	...	134,369,124
...	158,725,000	1,615,201	1,061,523	...	779,344	...	162,181,068	**Total Department—Budgetary**	131,701,108	30,479,960	...	134,369,124
								Canadian Human Rights Commission				
								Operating				
...	9,330,000	250,000	...	...	85,000	...	9,665,000	Canadian Human Rights Commission	8,705,107	959,893	...	8,500,981

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	14,000	...	...	...	...	...	14,000	Canadian Human Rights Commission	96,906	(82,906)	...	261,142
...	**9,344,000**	**250,000**	...	...	**85,000**	...	**9,679,000**	**Total Program—Budgetary**	**8,802,013**	**876,987**	...	**8,762,123**
								Commissioner for Federal Judicial Affairs				
								Operating				
...	2,985,000	1	...	(87,000)	15,700	...	2,913,701	Administration	2,739,914	173,787	...	2,790,570
...	330,000	...	...	(500)	1,300	...	330,800	Canadian Judicial Council	282,888	47,912	...	265,747
...	83,930,000	...	...	...	3,805,380	...	87,735,380	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	87,735,380	...	...	70,990,579
...	87,245,000	1	...	(87,500)	3,822,380	...	90,979,881	Total—Operating	90,758,182	221,699	...	74,046,896
								Capital				
...	5,000	...	...	17,000	...	...	22,000	Administration	21,238	762	...	14,541
...	2,000	...	...	500	...	...	2,500	Canadian Judicial Council	2,408	92	...	...
...	7,000	...	...	17,500	...	...	24,500	Total—Capital	23,646	854	...	14,541
								Transfer payments				
...	89,000	...	...	70,000	...	...	159,000	Administration	104,817	54,183	...	117,900
...	19,350,000	...	...	...	(3,632,093)	...	15,717,907	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	15,717,907	...	...	15,069,693
...	19,439,000	...	...	70,000	(3,632,093)	...	15,876,907	Total—Transfer payments	15,822,724	54,183	...	15,187,593
								Program Summary				
...	3,079,000	1	...	...	15,700	...	3,094,701	Administration	2,865,969	228,732	...	2,923,011
...	332,000	...	...	...	1,300	...	333,300	Canadian Judicial Council	285,296	48,004	...	265,747
...	103,280,000	...	...	...	173,287	...	103,453,287	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	103,453,287	...	...	86,060,272
...	**106,691,000**	1	...	...	**190,287**	...	**106,881,288**	**Total Program—Budgetary**	**106,604,552**	**276,736**	...	**89,249,030**

								Federal Court of Canada				
								Operating				
...	9,139,000	...	...	...	79,000	...	9,218,000	Administration of Federal Court of Canada	8,232,831	985,169	...	7,565,556
								Capital				
...	163,000	...	...	...	...	...	163,000	Administration of Federal Court of Canada	287,862	(124,862)	...	791,923
...	9,302,000	...	...	...	79,000	...	9,381,000	**Total Program—Budgetary**	8,520,693	860,307	...	8,357,479
								Law Reform Commission of Canada				
								Operating				
...	4,982,000	...	...	...	19,813	...	5,001,813	Law Reform Commission of Canada	4,491,089	510,724	...	4,993,480
								Capital				
...	67,000	...	...	...	...	...	67,000	Law Reform Commission of Canada	42,060	24,940	...	53,707
...	5,049,000	...	...	...	19,813	...	5,068,813	**Total Program—Budgetary**	4,533,149	535,664	...	5,047,187
								Offices of the Information and Privacy Commissioners of Canada				
								Operating				
...	902,000	...	...	...	11,820	...	913,820	Information Commissioner	1,017,926	(104,106)	...	642,452
...	1,309,000	...	...	...	11,335	...	1,320,335	Privacy Commissioner	1,087,810	232,525	...	910,671
...	996,200	...	100,000	...	7,833	...	1,104,033	Administration	1,012,185	91,848	...	828,784
...	3,207,200	...	100,000	...	30,988	...	3,338,188	Total—Operating	3,117,921	220,267	...	2,381,907
								Capital				
...	25,000	...	...	...	...	...	25,000	Administration	65,001	(40,001)	...	61,000
								Program Summary				
...	902,000	...	...	...	11,820	...	913,820	Information Commissioner	1,017,926	(104,106)	...	642,452
...	1,309,000	...	...	...	11,335	...	1,320,335	Privacy Commissioner	1,087,810	232,525	...	910,671
...	1,021,200	...	100,000	...	7,833	...	1,129,033	Administration	1,077,186	51,847	...	889,784
...	3,232,200	...	100,000	...	30,988	...	3,363,188	Total Program—Budgetary	3,182,922	180,266	...	2,442,907
								Supreme Court of Canada				
								Operating				
								Judges' salaries, allowances and annuities; and annuities to spouses and children of				
...	1,063,000	...	...	...	172,928	...	1,235,928	judges	1,235,928	...	...	944,214
...	4,313,000	273,600	...	...	31,000	...	4,617,600	Administration	4,514,479	103,121	...	4,407,276
...	5,376,000	273,600	...	...	203,928	...	5,853,528	Total—Operating	5,750,407	103,121	...	5,351,490
								Capital				
...	127,000	15,000	...	...	...	...	142,000	Administration	114,305	27,695	...	366,734

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	591,000	...	...	...	(36,606)	...	554,394	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	554,394	...	...	534,048
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	17,767
...	591,000	...	...	...	(36,606)	...	554,394	Total—Transfer payments	554,394	...	...	551,815
								Program Summary				
								Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,790,322	...	...	1,478,262
...	1,654,000	...	...	...	136,322	...	1,790,322	Administration	4,628,784	130,816	...	4,774,010
...	4,448,000	288,600	...	...	31,000	...	4,759,600	Activities not required for the current year	...	...	...	17,767
...	...	...	...	...	...	...	...					
...	6,094,000	288,600	...	...	167,322	...	6,549,922	Total Program—Budgetary	6,419,106	130,816	...	6,270,839
								Tax Court of Canada				
								Operating				
...	4,025,000	17,000	...	...	23,000	...	4,065,000	Administration of the Tax Court of Canada	2,997,004	1,067,996	...	2,557,778
								Capital				
...	12,000	43,000	...	...	...	...	55,000	Administration of the Tax Court of Canada	216,410	(161,410)	...	491,256
...	4,037,000	60,000	...	...	23,000	...	4,120,000	Total Program—Budgetary	3,213,414	906,586	...	3,049,034
...	302,474,200	2,213,802	1,161,523	...	1,374,754	...	307,224,279	Total Ministry—Budgetary	272,976,957	34,247,322	...	257,546,923

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Administration of Justice Program				
							Grants				
							Legal policy and program development				
...	4,000	...	...	...	...	4,000	Uniform Law Conference of Canada to assist in payment of administrative expenses	4,000	...	...	4,000
...	25,000	...	...	...	...	25,000	Uniform Law Conference for the research purposes of the Conference	1,107	23,893	...	617
...	18,500	...	...	...	...	18,500	International Commission of Jurists	18,500	...	...	18,500
...	1,500	...	...	...	...	1,500	L'Institut international de droit d'expression française (IDEF)	1,500	...	...	1,500
...	94,000	...	...	...	...	94,000	Grants to encourage student specialization in legislative drafting	81,279	12,721	...	93,191
...	267,600	...	...	...	...	267,600	Grants to encourage native people to enter the legal profession	257,302	10,298	...	212,872
...	95,550	...	...	...	...	95,550	Duff-Rinfret Scholarship Program	95,272	278	...	88,876
...	17,000	...	...	...	...	17,000	Canadian Association of Chiefs of Police for the Law Amendments Committee	17,000	...	...	32,000
...	10,000	...	...	...	...	10,000	British Institute of International and Comparative Law (CLAS)	10,000	...	...	10,000
...	12,000	...	...	...	...	12,000	Hague Academy of International Law	12,000	...	...	12,000
...	...	...	...	60,000	...	60,000	Centre de traduction et de documentation juridiques d'Ottawa	60,000	...	...	60,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	48,400
...	**545,150**	**...**	**...**	**60,000**	**...**	**605,150**	Total—Grants	**557,960**	**47,190**	**...**	**581,956**
							Contributions				
							Legal policy and program development				
...	64,553,200	...	...	...	...	64,553,200	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in operation of legal aid systems	41,052,771	23,500,429	...	45,820,661
...	2,626,000	...	...	(137,500)	...	2,488,500	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,455,800	32,700	...	2,440,982
...	250,000	...	...	(125,000)	...	125,000	Contributions to encourage experimental and research work in legal aid	15,468	109,532	...	111,704
...	242,000	...	...	...	...	242,000	Contributions for a summer exchange program between civil and common law students	235,359	6,641	...	333,091
...	400,200	...	...	...	...	400,200	Canadian Law Information Council	400,200	...	...	445,200

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	70,000	...	...	...	...	70,000	Canadian Association of Provincial Court Judges	70,000	...	...	69,000
...	1,800,700	...	...	(854,000)	...	946,700	Criminal law reform	390,799	555,901	...	416,855
...	3,930,350	...	...	(600,000)	...	3,330,350	Native court-worker and related programs for native people and representatives of the legal system	3,132,963	197,387	...	3,042,483
...	285,000	...	...	80,000	...	365,000	Consultation and Development Fund	237,139	127,861	...	285,856
...	89,600	...	...	...	...	89,600	University of Ottawa Legislative Drafting Programme	89,600	...	...	84,950
...	36,800	...	...	...	...	36,800	Canadian Society of Forensic Science	18,460	18,340	...	9,100
...	400,000	...	...	100,000	...	500,000	Human Rights Law Fund	340,554	159,446	...	496,499
...	500,000	...	...	(15,000)	...	485,000	Public Legal Education and Information Fund	391,409	93,591	...	125,010
...	...	...	...	301,500	...	301,500	Aboriginal Self-Government	301,500	...	...	...
...	...	...	...	125,000	...	125,000	International Youth Year	114,556	10,444	...	...
...	...	1	...	800,000	...	800,001	Grants and contributions reserve	...	800,001	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,779,788
...	75,183,850	1	...	(325,000)	...	74,858,851	Total—Contributions	49,246,578	25,612,273	...	56,461,179
...	75,729,000	1	...	(265,000)	...	75,464,001	Total Program	49,804,538	25,659,463	...	57,043,135
...	75,729,000	1	...	(265,000)	...	75,464,001	Total Department	49,804,538	25,659,463	...	57,043,135
							Commissioner for Federal Judicial Affairs				
							Grants				
							Administration				
...	89,000	...	...	70,000	...	159,000	Gratuities to a surviving spouse of a judge who dies while in office, or to such dependents as may be approved by Treasury Board, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	104,817	54,183	...	117,900
							Judges' salaries, allowances and annuities; and annuities to spouses and children of judges				
...	19,350,000	...	...	...	(3,632,093)	15,717,907	(S) Annuities under the Judges Act	15,717,907	...	...	15,069,693
							Program Summary by Activity				
...	89,000	...	...	70,000	...	159,000	Administration	104,817	54,183	...	117,900
...	19,350,000	...	...	...	(3,632,093)	15,717,907	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	15,717,907	...	...	15,069,693
...	19,439,000	...	...	70,000	(3,632,093)	15,876,907	Total Program	15,822,724	54,183	...	15,187,593

							Supreme Court of Canada					
							Grants					
...	591,000	...	...	...	(36,606)	554,394	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges					
							(S) Annuities under the Judges Act	554,394	...	...	534,048
...	...	...	...	...	...	...	Administration					
							Items not required for the current year	...	...	...	17,767
							Program Summary by Activity					
...	591,000	...	...	...	(36,606)	554,394	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	554,394	...	...	534,048
...	...	...	...	...	...	...	Administration	...	...	...	17,767
...	591,000	...	...	...	(36,606)	554,394	**Total Program**	554,394	...	...	551,815
...	95,759,000	1	...	(195,000)	(3,668,699)	91,895,302	Total Ministry	66,181,656	25,713,646	...	72,782,543

(S) Statutory transfer payment.

Revenue

		Previous year
		$
Department		
Administration of Justice Program		
Non-Tax Revenue—		
Refunds of previous year's expenditure—		
Provincial Treasurer of Nova Scotia, legal aid and young offenders	55,385	...
Provincial Treasurer of Prince Edward Island, legal aid and young offenders	7,243	...
Provincial Treasurer of Alberta, legal aid and young offenders	190,929	...
Provincial Treasurer of British Columbia, legal aid and young offenders	719,801	...
Provincial Treasurer of Manitoba, legal aid and young offenders	219,841	...
Provincial Treasurer of Ontario, legal aid and young offenders	2,245,667	...
Provincial Treasurer of New Brunswick, legal aid and young offenders	31,803	...
Adjustment to prior year's Payables at Year End (PAYE)	24,740	3,462
Miscellaneous	192,728	708,183
	3,688,137	711,645
Services and service fees	36,336	71,210
Other non-tax revenue—		
Fines and forfeitures	3,988,444	687,248
Rent from dwellings and utilities	56,142	55,981
Other	21,667	682,197
	4,066,253	1,425,426
Total Department	**7,790,726**	**2,208,281**
Canadian Human Rights Commission		
Non-tax Revenue—		
Other non-tax revenue	10,280	3,136
Total Program	**10,280**	**3,136**
Commissioner for Federal Judicial Affairs		
Non-Tax Revenue—		
Refunds of previous years' expenditure	...	6,809
Other non-tax revenue—		
Judges' Public Service Superannuation Account deductions	3,520,102	2,709,551
Total Program	**3,520,102**	**2,716,360**

	Current year	Previous year
	$	$
Federal Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	11,371	25,948
Services and service fees—		
Federal Court fees	161,427	148,590
Court costs	13,954	16,054
	175,381	164,644
Other non-tax revenue	15,749	5,360
Total Program	**202,501**	**195,952**
Law Reform Commission of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	...	5
Total Program	...	**5**
Offices of the Information and Privacy Commissioners of Canada		
Non-Tax Revenue—		
Other non-tax revenue	...	5
Total Program	...	**5**
Supreme Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	783	747
Services and service fees—		
Photocopies	8,741	9,452
Filing fees	1,005	...
	9,746	9,452
Proceeds from sales—		
Sale of Supreme Court Bulletin	7,270	6,697
Sale of reasons for judgment	37,086	24,269
	44,356	30,966

Revenue—*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue—		
Judges' Public Service Superannuation Account contributions	39,285	26,445
Transfer from Security Account	14,349	15,358
Sundries	4,773	11,326
	58,407	53,129
Total Program	**113,292**	**94,294**
Tax Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	10,048	...
Proceeds from sales	3,858	2,867
Total Program	**13,906**	**2,867**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	**3,710,339**	**745,154**
Services and service fees	**221,463**	**245,306**
Proceeds from sales	**48,214**	**33,833**
Other non-tax revenue	**7,670,791**	**4,196,607**
Total Ministry	**11,650,807**	**5,220,900**

SECTION 14

1985-86
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canada Mortgage and Housing Corporation
Canadian Centre for Occupational Health and Safety

CONTENTS

	Page
Program objectives and activity descriptions	14.2
Ministry summary	14.4
Programs by activity	14.7
Transfer payments	14.11
Details of amounts credited to the vote	14.13
Revenue	14.14

Department

Objective

To promote and sustain stable industrial relations, a fair return for efforts in the workplace, and a working environment conducive to physical and social well-being; to protect the rights and interests of the parties involved in the world of work; to promote equitable access to employment opportunities; and to foster a climate for improved consultation and communication among Government, labour and management.

Activity Description

Mediation and Conciliation
The provision of conciliation, mediation, and arbitration assistance for dispute resolution in the federal private sector; the adoption of dispute prevention initiatives to maintain stable labour-management relations; and the provision of industrial relations expertise for policy formation and implementation, and legislative development.

General Labour Services
The development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable opportunities in employment; and the promotion and implementation of non-legislated activities aimed at constructive relationship between labour and management and a better informed work-force on union and socio-economic affairs.

Policy and Communications
The provision of analysis, management and direction through the offices of the Minister, the Deputy Minister, and a policy and liaison group; the analysis and development of economic and social policies related to labour issues; the provision and analysis of labour market data; the co-ordination and participation in international and federal-provincial organizations; the promotion and strengthening of the efforts of women to achieve equality in the labour force; and the communication of departmental programs, policies, legislation and services.

Labour Adjustment Income Support Program
Payments to assist workers who have been laid off as a result of import competition, industrial restructuring or severe economic disruption in a designated industry and/or region, and related administrative costs for the operation of the Labour Adjustment Review Board, in accordance with the requirements of the Labour Adjustment Benefits Act.

Injury Compensation Respecting Government Employees and Merchant Seamen
Payments and compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment, and payments to the provincial compensation boards for the handling of claims made by federal Government employees pursuant to the Government Employees Compensation Act. Provision is also made for supplementary compensation payments to certain widows and dependent children of merchant seamen.

Administration
The provision of advisory and support services to the department, including administrative, financial, personnel, data and word processing, corporate planning, program evaluation and internal audit, library and security services.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board
Exercise of statutory and regulatory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the Canada Labour Code; the definition of technological changes affecting the terms, conditions and security and employees and the exercise of ancillary remedial authority; cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to statutory and regulatory powers of the Board; the provision of administrative services to these ends.

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

Activity Description

Mortgage Loan Insurance
To promote the effective operation of the mortgage market and the housing market by providing leadership in mortgage loan insurance on a full recovery basis, while pursuing additional public policy objectives.

Market Housing
To promote the effective operation of the private residential mortgage market and the private housing market through means other than public mortgage loan insurance including the provision of loans to assist Canadians to purchase or rent suitable and affordable housing.

Social Housing
To assist Canadians whose income is insufficient to gain access to adequate housing by encouraging and supporting, in conjunction with provinces, municipalities and their agencies, the provision of low and moderate income public housing and by encouraging the establishment of non-profit and co-operative housing corporations.

Rehabilitation and Conservation
To promote and support the rehabilitation of substandard housing and the improvement of existing housing through the provision of loan and grant assistance.

Community Services
To assist in the achievement and in the maintenance of sound community environments by encouraging and supporting the provision of basic community services.

Research, Development, Demonstration and Information
To assist in the achievement of informed public decisions relating to housing and community planning matters, and in the effective operation of the mortgage and housing markets, by contributing to the knowledge and understanding of these matters, specifically including the technological aspects, on the part of industry, governments and the general public.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information and advice about occupational health and safety which is trustworthy, comprehensive, and intelligible in order to facilitate responsible decision-making in prevention of and protection from occupational diseases and accidents.

Activity Description

Council of Governors and Executive Board
Broadly representative of federal and provincial governments as well as of workers and of employers, the Council will establish objectives, policies and the scope of the Centre's work and will determine the priorities and general direction for the Centre's resources. It will facilitate collaboration among interested parties and foster improved standards of health and safety for persons at work. It will develop programs to promote the physical and mental health of workers.

The Executive Board of the Centre, chaired by the President and Chief Executive Officer, consists of nine Governors elected annually from among the members of the Council of Governors, on a representative tripartite basis. The Executive Board is authorized to carry out the business of Council between Council meetings.

President and Centre Staff
To implement the policies and programs established by the Council and the Executive Board and to operate the Centre's technical and scientific functions.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	39,841,000	...	...	39,841,000	1	Operating expenditures				
...	...	2,298,000	...	2,298,000	1b	Operating expenditures				
...	...	750,100	...	750,100	1c	Transfer of $83,000 from Labour Vote 5				
...	...	...	83,000	83,000		Transfer from: Vote 5				
...	...	...	600,000	600,000		TB Vote 5[1]				
...	...	...	16,269	16,269		TB Vote 10[1]				
...	39,841,000	3,048,100	699,269	43,588,369		Total—Vote 1	42,503,274	1,085,095	...	38,123,633
...	15,212,000	...	...	15,212,000	5	Grants and contributions				
...	...	25,000	...	25,000	5b	Grants and contributions				
...	...	...	(83,000)	(83,000)		Transfer to Vote 1				
...	15,212,000	25,000	(83,000)	15,154,000		Total—Vote 5	15,020,731	133,269	...	12,009,181
...	42,000	...	(2,470)	39,530	(S)	Minister of Labour—Salary and motor car allowance	39,530	...	...	41,682
					(S)	Payments of compensation respecting Public Service Employees (Government Employees Compensation Act) and Merchant Seamen (Merchant Seamen Compensation Act)				
...	23,004,000	6,300,000	311,928	29,615,928			29,615,928	...	...	32,898,652
					(S)	Labour adjustment benefits payments (Labour Adjustment Benefits Act)				
...	43,394,000	15,700,000	584,479	59,678,479			59,678,479	...	...	42,191,821
...	4,017,000	...	412,000	4,429,000	(S)	Contributions to employee benefit plans	4,429,000	...	...	4,277,000
					(S)	Refunds of amounts credited to revenue in previous years				
...	...	...	2,580	2,580			2,580	...	...	11,780
...	125,510,000	25,073,100	1,924,786	152,507,886		Total budgetary	151,289,522	1,218,364	...	129,553,749
					(S)	(L) Advances of operating funds to provincial compensation boards to administer the Government Employees Compensation Act, Section 3(4). (Net)				
...	...	...	80,000	80,000			80,000	...	...	248,000
...	125,510,000	25,073,100	1,924,786	152,507,886		Total Department— Budgetary	151,289,522	1,218,364	...	129,553,749
...	...	...	80,000	80,000		Non-budgetary	80,000	...	...	248,000
						Canada Labour Relations Board				
...	5,419,000	...	...	5,419,000	10	Program expenditures				
...	...	224,000	...	224,000	10b	Program expenditures				
...	5,419,000	224,000	...	5,643,000		Total—Vote 10	5,525,623	117,377	...	5,116,110
...	562,000	...	58,000	620,000	(S)	Contributions to employee benefit plans	620,000	...	...	563,000
...	5,981,000	224,000	58,000	6,263,000		Total Program—Budgetary	6,145,623	117,377	...	5,679,110

						Canada Mortgage and Housing Corporation				
...	1,466,566,000	...	...	1,466,566,000	15	Operating expenditures				
...	...	8,840,000	...	8,840,000	15b	Operating expenditures				
...	...	...	28,000	28,000		Transfer from TB Vote 10[1]				
...	1,466,566,000	8,840,000	28,000	1,475,434,000		Total—Vote 15	1,378,181,805	97,252,195	...	1,482,725,616
					16c	Pursuant to Subsection 18(5) of the Financial Administration Act, to forgive the principal amount of advances outstanding as of 31 December 1985 in an amount not exceeding $255,500,000 made to Canada Mortgage and Housing Corporation pursuant to Section 9 of the National Housing Act	...	1	...	307,600,000
...	...	1	...	1						
...	600,000	...	(513,715)	86,285	(S)	Urban renewal contributions	86,285	...	...	2,737,712
...	60,000	...	(60,000)	...	(S)	Mortgage Rate Protection Program	...	...	...	172,000,000
					(S)	Advances, pursuant to Subsection 9(6) of the National Housing Act, to the Mortgage Insurance Fund for the purpose of meeting its cash obligations under Section 8 of the National Housing Act	76,000,000	...	...	...
...	...	190,300,000	(114,300,000)	76,000,000						
...	1,467,226,000	199,140,001	(114,845,715)	1,551,520,286		Total budgetary	1,454,268,090	97,252,196	...	1,965,063,328
					L20	Advances to Canada Mortgage and Housing Corporation pursuant to the National Housing Act, Section 55. (Gross)	9,500,000	6,500,000	...	1,500,000
...	16,000,000	...	...	16,000,000						
					L25	Advances to Canada Mortgage and Housing Corporation pursuant to the National Housing Act, Section 37.1. (Gross)				
...	7,900,000	...	...	7,900,000						
...	...	1,400,000	...	1,400,000	L25b	Additional advances, Section 37.1				
...	7,900,000	1,400,000	...	9,300,000		Total—Vote L25	...	9,300,000	...	...
					(S)	(L) Loans or guarantees made by the Corporation pursuant to the Canada Mortgage and Housing Corporation Act, Section 22 as amended and the National Housing Act as amended, are as follows:				
100,000,000	...	...	...	100,000,000		Section 10. Special Mortgage and Loan Purchase Fund. Limit $100,000,000 *less* the balance of the Fund. (Net)	...	...	100,000,000	...
1,887,306,790	...	...	...	1,887,306,790		Section 21(1)(a). Advances for direct loans under Parts II, IV-2, VI, VI-1 and Sections 58 and 59. Limit $14,500,000,000. (Gross)	95,500,000	...	1,791,806,790	125,500,000
38,500,000	...	...	...	38,500,000		Section 21.1(4). Advances for land acquisition for low rental housing. Limit $40,000,000. (Gross)	...	...	38,500,000	...
286,000,000	...	...	...	286,000,000		Section 26(3). Advances for provincial and municipal urban redevelopment. Limit $351,000,000. (Gross)	...	...	286,000,000	500,000
249,500,000	...	...	...	249,500,000		Section 27.6(2). Advances for neighbourhood improvement. Limit $302,000,000. (Gross)	...	...	249,500,000	500,000
252,600,000	...	...	...	252,600,000		Section 34.14(2). Advances for rehabilitation of existing buildings. Limit $500,000,000. (Gross)	19,000,000	...	233,600,000	23,500,000
17,000,000	...	...	...	17,000,000		Section 39(1). Advances for proposal development in housing research and community development. Limit $25,000,000. (Gross)	8,000,000	...	9,000,000	8,000,000
948,500,000	...	...	...	948,500,000		Section 40(3). Advances and reimbursements for public housing joint projects. Limit $2,700,000,000. (Gross)	117,500,000	...	831,000,000	117,000,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
100,000,000	...	...	...	100,000,000		Section 45.1(7). Advances and reimbursements for federal-provincial new communities projects. Limit $100,000,000. (Gross)	...	...	100,000,000	...
111,000,000	...	...	...	111,000,000		Section 48(2). Advances and reimbursements for student housing projects. Limit $550,000,000. (Gross)	...	...	111,000,000	...
369,600,000	...	...	...	369,600,000		Section 53(3). Advances and reimbursements for water and sewerage projects. Limit $1,674,600,000. (Gross)	6,500,000	...	363,100,000	5,500,000
...	...	...	400,000,000	400,000,000		Section 55(8). Advances and reimbursements for unilateral rural and native housing. Limit $400,000,000. (Gross)	4,500,000	...	395,500,000	...
						(Total of Section 21(1)(a) to 55(8) gross authorities is $21,142,600,000).				
...	30,300,000	(6,600,000)	(23,700,000)	...	(S)	(L) Advances under the National Housing Act	...	...	...	...
4,360,006,790	54,200,000	(5,200,000)	376,300,000	4,785,306,790		Total non-budgetary	260,500,000	15,800,000	4,509,006,790	282,000,000
...	**1,467,226,000**	**199,140,001**	**(114,845,715)**	**1,551,520,286**		**Total Program—Budgetary**	**1,454,268,090**	**97,252,196**	...	**1,965,063,328**
4,360,006,790	**54,200,000**	**(5,200,000)**	**376,300,000**	**4,785,306,790**		**Non-budgetary**	**260,500,000**	**15,800,000**	**4,509,006,790**	**282,000,000**
						Canadian Centre for Occupational Health and Safety				
...	7,687,000	...	...	7,687,000	30	Program expenditures	6,687,455	999,545	...	7,016,344
...	**7,687,000**	...	...	**7,687,000**		**Total Program—Budgetary**	**6,687,455**	**999,545**	...	**7,016,344**
...	**1,606,404,000**	**224,437,101**	**(112,862,929)**	**1,717,978,172**		**Total Ministry—Budgetary**	**1,618,390,690**	**99,587,482**	...	**2,107,312,531**
4,360,006,790	**54,200,000**	**(5,200,000)**	**376,380,000**	**4,785,386,790**		**Non-budgetary**	**260,580,000**	**15,800,000**	**4,509,006,790**	**282,248,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	4,036,000	...	36,000	...	27,000	...	4,099,000	Mediation and conciliation	3,841,118	257,882	...	3,594,500
...	18,470,000	245,100	120,269	225,000	3,000	...	19,063,369	General labour services	17,153,057	1,910,312	...	16,520,031
...	10,359,000	617,000	333,000	(142,000)	160,530	...	11,327,530	Policy and communications	11,506,200	(178,670)	...	10,684,586
...	383,000	...	...	...	6,000	...	389,000	Labour Adjustment Income Support Program	460,618	(71,618)	...	443,479
...	47,653,000	6,300,000	...	...	364,663	(23,330,000)	30,987,663	Injury compensation respecting Government employees and merchant seamen	31,238,681	(251,018)	...	34,421,080
...	8,946,000	...	127,000	...	166,580	...	9,239,580	Administration	9,675,642	(436,062)	...	9,074,742
...	(23,330,000)	...	...	...	...	23,330,000	...	Revenue credited to the vote	...	...	...	...
...	66,517,000	7,162,100	616,269	83,000	727,773	...	75,106,142	Total—Operating	73,875,316	1,230,826	...	74,738,418
								Capital				
...	4,000	..	...	...	...	...	4,000	Mediation and conciliation	83,374	(79,374)	...	19,020
...	222,000	363,000	...	...	...	...	585,000	General labour services	480,105	104,895	...	112,512
...	27,000	...	...	...	...	...	27,000	Policy and communications	156,020	(129,020)	...	200,790
...	1,000	...	...	...	...	...	1,000	Labour Adjustment Income Support Program	32,926	(31,926)	...	...
...	3,000	...	...	...	...	...	3,000	Injury compensation respecting Government employees and merchant seamen	15,630	(12,630)	...	...
...	116,000	1,823,000	...	...	...	...	1,939,000	Administration	1,936,676	2,324	...	272,387
...	373,000	2,186,000	...	...	...	...	2,559,000	Total—Capital	2,704,731	(145,731)	...	604,709
								Transfer payments				
...	7,500,000	(55,000)	...	(225,000)	...	...	7,220,000	General labour services	7,135,617	84,383	...	6,534,857
...	7,712,000	80,000	...	142,000	...	...	7,934,000	Policy and communications	7,885,114	48,886	...	5,474,324
...	43,394,000	15,700,000	...	...	584,479	...	59,678,479	Labour Adjustment Income Support Program	59,678,479	...	...	42,191,821
...	14,000	...	...	...	(3,735)	...	10,265	Injury compensation respecting Government employees and merchant seamen	10,265	...	...	9,620
...	58,620,000	15,725,000	...	(83,000)	580,744	...	74,842,744	Total—Transfer payments	74,709,475	133,269	...	54,210,622
								Non-budgetary				
...	...	...	...	...	80,000	...	80,000	Injury compensation respecting Government employees and merchant seamen	80,000	...	...	248,000

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	4,040,000	...	36,000	...	27,000	...	4,103,000	Mediation and conciliation	3,924,492	178,508	...	3,613,520
...	26,192,000	553,100	120,269	...	3,000	...	26,868,369	General labour services	24,768,779	2,099,590	...	23,167,400
...	18,098,000	697,000	333,000	...	160,530	...	19,288,530	Policy and communications	19,547,334	(258,804)	...	16,359,700
...	43,778,000	15,700,000	...	...	590,479	...	60,068,479	Labour Adjustment Income Support Program	60,172,023	(103,544)	...	42,635,300
								Injury compensation respecting Government employees and merchant seamen—				
...	24,340,000	6,300,000	...	...	360,928	...	31,000,928	Budgetary	31,264,576	(263,648)	...	34,430,700
...	...	...	...	...	80,000	...	80,000	Non-budgetary	80,000	...	...	248,000
...	9,062,000	1,823,000	127,000	...	166,580	...	11,178,580	Administration	11,612,318	(433,738)	...	9,347,129
...	125,510,000	25,073,100	616,269	...	1,308,517	...	152,507,886	**Total Department—** **Budgetary**	151,289,522	1,218,364	...	129,553,749
...	...	...	...	...	80,000	...	80,000	**Non-budgetary**	80,000	...	...	248,000
								Canada Labour Relations Board				
								Operating				
...	5,950,000	72,000	...	...	58,000	...	6,080,000	Canada Labour Relations Board	5,978,118	101,882	...	5,644,612
								Capital				
...	31,000	152,000	...	...	...	...	183,000	Canada Labour Relations Board	167,505	15,495	...	34,498
...	5,981,000	224,000	...	...	58,000	...	6,263,000	**Total Program—Budgetary**	6,145,623	117,377	...	5,679,110
								Canada Mortgage and Housing Corporation				
								Operating				
...	60,000	190,300,001	...	...	(114,360,000)	...	76,000,001	Mortgage loan insurance	76,000,000	1	...	172,000,000
...	87,127,000	...	...	...	...	...	87,127,000	Market housing	71,910,730	15,216,270	...	77,470,609
...	1,176,307,000	8,296,000	...	...	...	...	1,184,603,000	Social housing	1,125,891,766	58,711,234	...	1,165,034,996
...	165,263,000	544,000	28,000	...	...	...	165,835,000	Rehabilitation and conservation	152,697,573	13,137,427	...	211,304,891
...	11,657,000	...	...	...	(513,715)	...	11,143,285	Community services	5,466,863	5,676,422	...	12,037,128
...	26,812,000	...	...	...	...	...	26,812,000	Research, development, demonstration and information	22,301,158	4,510,842	...	19,615,704
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	307,600,000
...	1,467,226,000	199,140,001	28,000	...	(114,873,715)	...	1,551,520,286	Total—Operating	1,454,268,090	97,252,196	...	1,965,063,326

...	135,500,000	...	...	...	(135,500,000)	...	...
...	149,300,000	...	...	...	(149,300,000)	...	...
...	32,500,000	...	...	...	(32,500,000)	...	...
...	37,500,000	...	...	...	(37,500,000)	...	...
...	(130,000,000)	...	...	...	130,000,000	...	...
...	(77,900,000)	...	...	...	77,900,000	...	...
...	(27,500,000)	...	...	...	27,500,000	...	...
...	(65,200,000)	...	...	...	65,200,000	...	...
4,360,006,790	...	(5,200,000)	...	...	430,500,000	...	4,785,306,790
4,360,006,790	54,200,000	(5,200,000)	...	...	376,300,000	...	4,785,306,790

...	60,000	190,300,001	...	...	(114,360,000)	...	76,000,001
...	87,127,000	...	...	...	...	...	87,127,000
...	5,500,000	...	...	...	(5,500,000)	...	...
...	1,176,307,000	8,296,000	...	...	...	...	1,184,603,000
...	71,400,000	...	...	...	(71,400,000)	...	...
...	165,263,000	544,000	28,000	...	...	...	165,835,000
...	5,000,000	...	...	...	(5,000,000)	...	...
...	11,657,000	...	...	...	(513,715)	...	11,143,285
...	(27,700,000)	...	...	...	27,700,000	...	...
...	26,812,000	...	...	...	...	...	26,812,000
4,360,006,790	...	(5,200,000)	...	...	430,500,000	...	4,785,306,790
...	...	...	...	...	...	...	...
...	1,467,226,000	199,140,001	28,000	...	(114,873,715)	...	1,551,520,286
4,360,006,790	54,200,000	(5,200,000)	...	...	376,300,000	...	4,785,306,790

Non-budgetary				
Market housing	80,800,000	...	...	...
Social housing	143,000,000	15,800,000	...	...
Rehabilitation and conservation	19,000,000	...	...	...
Community services	17,700,000	...	...	...
Repayments:				
Market housing	...	...	...	...
Social housing	...	...	...	...
Rehabilitation and conservation	...	...	...	...
Community services	...	...	...	...
Canada Mortgage and Housing Corporation	...	...	...	...
Total—Non-budgetary	260,500,000	15,800,000	4,509,006,790	282,000,000

Program Summary				
Mortgage loan insurance	76,000,000	1	...	172,000,000
Market housing—				
Budgetary	71,910,730	15,216,270	...	77,470,609
Non-budgetary	80,800,000	...	...	...
Social housing—				
Budgetary	1,125,891,766	58,711,234	...	1,165,034,996
Non-budgetary	143,000,000	15,800,000	...	...
Rehabilitation and conservation—Budgetary	152,697,573	13,137,427	...	211,304,891
Non-budgetary	19,000,000	...	...	...
Community services—				
Budgetary	5,466,863	5,676,422	...	12,037,128
Non-budgetary	17,700,000	...	...	...
Research, development, demonstration and information	22,301,158	4,510,842	...	19,615,704
Canada Mortgage and Housing Corporation—				
Non-budgetary	...	...	...	...
Activities not required for the current year	...	...	...	307,600,000
Total Program—				
Budgetary	1,454,268,090	97,252,196	...	1,965,063,328
Non-budgetary	260,500,000	15,800,000	4,509,006,790	282,000,000

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Canadian Centre for Occupational Health and Safety				
								Operating				
...	437,000	...	...	...	...	...	437,000	Council of governors and Executive Board	310,612	126,388	...	176,612
...	7,042,000	...	...	...	...	...	7,042,000	President and Centre staff	6,250,651	791,349	...	3,733,146
...	7,479,000	...	...	...	...	...	7,479,000	Total—Operating	6,561,263	917,737	...	3,909,758
								Capital				
...	208,000	...	...	...	...	...	208,000	President and Centre staff	126,192	81,808	...	1,639,368
								Transfer payments				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	1,467,218

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							General labour services				
...	16,000	...	...	...	...	16,000	Special research studies in the labour field (accident prevention)	16,000	...	...	16,000
...	10,000	...	...	...	...	10,000	To support standards writing associations	...	10,000	...	10,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,074,143
...	26,000	...	...	...	...	26,000		16,000	10,000	...	1,100,143
							Policy and communications				
...	40,000	...	...	...	...	40,000	Special research studies in the labour field (special research)	40,000	...	...	40,000
...	62,000	25,000	...	...	...	87,000	Grant to support activities which contribute to Labour Canada's objectives	79,535	7,465	...	62,000
...	5,000,000	...	...	...	...	5,000,000	Canadian Labour Market and Productivity Centre	5,000,000	...	...	5,000,000
...	10,000	...	...	(1,000)	...	9,000	To provide financial assistance to labour organizations and central labour bodies in staging educational events	8,000	1,000	...	10,000
...	...	30,000	...	...	...	30,000	Grant to the Commonwealth Trade Union Council	30,000	...	...	20,000
...	...	25,000	...	(15,000)	...	10,000	Grant to provide financial assistance to special projects which focus on women in the work force	10,000	...	...	...
...	5,112,000	80,000	...	(16,000)	...	5,176,000		5,167,535	8,465	...	5,132,000
							Labour Adjustment Income Support Program				
							(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region				
...	43,394,000	15,700,000	...	...	584,479	59,678,479		59,678,479	...	...	42,191,821

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Injury compensation respecting Government employees and merchant seamen				
							(S) Merchant Seamen Compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school				
...	14,000	...	...	...	(3,735)	10,265		10,265	...	...	9,620
...	**48,546,000**	**15,700,000**	**...**	**(16,000)**	**588,744**	**64,890,744**	**Total—Grants**	**64,872,279**	**18,465**	**...**	**48,433,584**
							Contributions				
							General labour services				
							Contribution to the Canadian Labour Congress labour education programs				
...	3,892,000	...	...	...	...	3,892,000		3,892,156	(156)	...	3,538,324
							Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs				
...	1,236,000	...	...	(22,000)	...	1,214,000		1,213,580	420	...	1,090,148
							Contributions to labour unions not affiliated with a central labour organization and to individual union members for labour education				
...	1,292,000	...	...	(33,000)	...	1,259,000		1,221,479	37,521	...	...
...	655,000	(55,000)	...	(170,000)	...	430,000	Quality of working life projects	393,102	36,898	...	443,242
...	399,000	...	...	...	...	399,000	Atlantic Region Labour Education Centre	399,300	(300)	...	363,000
...	7,474,000	(55,000)	...	(225,000)	...	7,194,000		7,119,617	74,383	...	5,434,714
							Policy and communications				
...	...	...	...	258,000	...	258,000	Technology Education Program	256,099	1,901	...	...
...	2,010,000	...	...	(200,000)	...	1,810,000	Technology Impact Research Fund	1,832,317	(22,317)	...	286,000
...	590,000	...	...	100,000	...	690,000	Labour/Government Employee Secondment Program	629,163	60,837	...	56,324
...	2,600,000	...	...	158,000	...	2,758,000		2,717,579	40,421	...	342,324
...	**10,074,000**	**(55,000)**	**...**	**(67,000)**	**...**	**9,952,000**	**Total—Contributions**	**9,837,196**	**114,804**	**...**	**5,777,038**

[illegible]	[illegible]	[illegible]	...	[illegible]	...	[illegible]	Program Expenses by Activity				
[illegible]	[illegible]	[illegible]	...	[illegible]	...	[illegible]	Occupational health and safety	7,138,617	94,353	...	6,534,809
[illegible]	[illegible]	[illegible]	...	...	506,659	[illegible]	Policy and communications	7,385,114	48,886	...	5,474,336
...	14,000	...	...	...	(3,735)	10,265	Labour Adjustment Income Support Program	59,670,479	...	...	42,191,521
							Injury compensation respecting Government employees and merchant seamen	10,265	...	...	9,620
...	[illegible]	[illegible]	...	[illegible]	506,744	74,842,744	Total Department	74,709,475	133,269	...	54,210,622
							Canadian Centre for Occupational Health and Safety				
							Grants				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,467,218
...	...	...	...	...	...	...	Total Program	...	...	...	1,467,218
...	58,628,000	15,725,000	...	(83,000)	506,744	74,842,744	Total Ministry	74,709,475	133,269	...	55,677,840

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Injury compensation respecting Government employees and merchant seamen			
Amounts recoverable from Crown agencies respecting payments of injury compensation	23,330,000	21,956,522	16,503,304
Total Department—Budgetary	**23,330,000**	**21,956,522**	**16,503,304**
Canadian Centre for Occupational Health and Safety			
President and Centre staff			
Sale of publications and travel	...	4,748	114,797
Total Program—Budgetary	**...**	**4,748**	**114,797**
Total Ministry—Budgetary	**23,330,000**	**21,961,270**	**16,618,101**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	30,647	140,952
Adjustment to prior year's Payables at Year End (PAYE)	82,388	125,024
	113,035	265,976
Services and service fees	244	665
Proceeds from sales	514	...
Other non-tax revenue—		
Fines and penalties remitted by courts as the result of prosecutions under the Canada Labour Code	325	2,300
Pension plan credits remitted by Revenue Canada—Taxation	21,710	19,908
Registration fee for seminar given by Women's Bureau	...	3,906
Witness fees	...	50
Fund transferred from the Labour Code Suspense Account due to lack of information which renders the task of locating individuals impossible	...	147,867
Liquidation of investment by Canada Mortgage and Housing Corporation	24,862,217	...
	24,884,252	174,031
Total Department	**24,998,045**	**440,672**
Canada Labour Relations Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,568	869
Proceeds from sales	2,023	2,093
Other non-tax revenue	5	...
Total Program	**5,596**	**2,962**
Canada Mortgage and Housing Corporation		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation—		
Interest	858,826,035	873,299,069
Transfer of profit	33,895,532	39,654,226
	892,721,567	912,953,295
Refunds of previous years' expenditure—		
Excess billing under Part V of the National Housing Act	2,628,544	3,264,081
Adjustment to prior year's Payables at Year End (PAYE)	1,963,763	...
	4,592,307	3,264,081
Proceeds from sales—		
Sale of properties	111,393	121,830
Other non-tax revenue—		
Start-up funds recoveries—Part V	...	184,924
Urban renewal recoveries	703,666	1,447,632
Sundry	11,368,739	9,677,198
	12,072,405	11,309,754
Total Program	**909,497,672**	**927,648,960**
Canadian Centre for Occupational Health and Safety		
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Interest on short-term investment certificates	...	130,188
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	56	...
Total Program	**56**	**130,188**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	892,721,567	913,083,483
Refunds of previous years' expenditure	4,708,966	3,530,926
Services and service fees	244	665
Proceeds from sales	113,930	120,923
Other non-tax revenue	36,956,662	11,480,785
Total Ministry	**934,581,369**	**928,322,782**

SECTION 15

1985-86
PUBLIC ACCOUNTS

National Defence

CONTENTS

	Page
Program objectives and activity descriptions	15.2
Ministry summary	15.4
Programs by activity	15.6
Transfer payments	15.8
Details of amounts credited to the vote	15.10
Revenue	15.11

Department

Defence Services Program

Objective

To ensure the security of Canada and to contribute to the maintenance of world peace.

Activity Description

Maritime Forces
The element encompasses the creation and maintenance of general-purpose regular and reserve maritime forces designed primarily to fulfil the missions of defending, in conjunction with U.S. and NATO forces, the maritime approaches to North America and the sea areas vital to NATO; and conducting in conjunction with U.S. Forces, surveillance to detect, track and identify strategic submarine forces threatening North America. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: protecting Canadian territory, rights and interests against external maritime challenges; assisting other Government departments and agencies in enforcing Canadian laws and regulations in maritime areas under Canadian jurisdiction; contributing maritime forces to international arrangements to prevent or contain conflicts outside the NATO area; and contributing to national development.

Land Forces in Canada
This element encompasses the creation and maintenance of general-purpose regular and reserve land forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with U.S. Forces, against hostile military lodgement in North America; and providing, in an emergency, additional land forces for the defence of Europe within the framework of agreed NATO commitments. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: promoting international stability by contributing to peacekeeping activities in co-operation with other members of the international community; supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over and security within the national territory of Canada; assisting civilian authorities in the event of emergency or disaster; and contributing to national development.

Air Forces in Canada
This element encompasses the creation and maintenance of general-purpose regular and reserve air forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with U.S. Forces against aerospace attack on North America; and providing in an emergency additional general-purpose air forces for the defence of Europe within the framework of agreed NATO commitments. It includes, as well, the provision of an air transport system to support military commitments in Canada and abroad, tactical helicopter forces to support the needs of the land forces in Canada, maritime air forces to support Canada's maritime forces, and search and rescue forces. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over the Canadian airspace, assisting civilian authorities in the event of emergency or disaster and contributing to national development.

Canadian Forces in Europe
This element encompasses the creation and maintenance of military forces in Europe in order to prevent or contain armed attack against the European NATO area. It involves the three missions of providing land forces, air forces and national command and support of all Canadian forces which would, in an emergency, serve in Europe.

Communication Services
This element encompasses the creation and maintenance of forces designed to provide information handling services in the form of strategic communications in support of the Canadian Forces and Emergency Government (EMGOV) tasks. In addition, communications research and high frequency direction-finding facilities are provided.

Personnel Support
This element encompasses the provision of services required for the personnel development (recruitment, individual training, education), personnel management (administration, career assignment, spiritual, morale, comfort support), and health services (medical, dental) as appropriate for military and civilian members of the department.

Materiel Support
This element encompasses the provision of supply, transportation, equipment engineering and maintenance, real property management, and research and development.

Policy Direction and Management Services
This element encompasses the formulation and recommendation of defence objectives and policy options and the development of clear authoritative expressions of government approved defence policy to provide overall direction for developmental planning in the department and the management of the Defence Services Program. Equally important, is the command and control function, within which the detailed operational, materiel, personnel and financial preparations are made for times of crisis or war. This function also embodies the exercise of command and control of the "day-to-day" operations of the Canadian Forces by the Chief of Defence Staff or delegated subordinate commanders. With respect to the more general management services, this element includes the development, and general direction of management information systems, consulting, audit, evaluation, financial and accounting services within the department, that are consistent with legislative and regulatory requirements and authority.

Defence Construction (1951) Limited Program

Objective

To support the Department of National Defence in the field of construction and property maintenance.

Activity Description

Procurement of Major Construction and Maintenance of Buildings and Works
Award and administration of contracts for major construction, repair and maintenance (renovations) for the Department of National Defence. The company is also the Canadian Government's construction agency for defence projects carried out in Canada under intergovernmental agreements with the United States.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Defence Services Program				
...	5,946,536,000	...	...	5,946,536,000	1	**Operating expenditures**				
					1c	**Transfer of $69,999,999 from National Defence Vote 5**				
...	...	1	...	1						
...	...	...	69,999,999	69,999,999		**Transfer from: Vote 5**				
...	...	...	376,500	376,500		**TB Vote 10[1]**				
...	5,946,536,000	1	70,376,499	6,016,912,500		**Total—Vote 1**	5,929,143,670	87,768,830	...	5,541,047,767
...	2,535,013,000	...	...	2,535,013,000	5	**Capital expenditures**				
...	...	...	(69,999,999)	(69,999,999)		**Transfer to Vote 1**				
...	...	...	(12,201,399)	(12,201,399)		**Reserved allotment—Over-expenditure of previous year's authority**				
...	2,535,013,000	...	(82,201,398)	2,452,811,602		**Total—Vote 5**	2,332,524,463	120,287,139	...	2,567,283,971
...	140,771,742	...	...	140,771,742	10	**Grants and contributions**	133,853,971	6,917,771	...	102,515,996
...	42,400	...	21,464	63,864	(S)	**Minister of National Defence—Salary and motor car allowance**	63,864	...	...	41,683
...	20,809	...	407	21,216	(S)	**Pensions and annuities paid to civilians**	21,216	...	...	18,457
...	608,782,000	...	(1,539,654)	607,242,346	(S)	**Military pensions**	607,242,346	...	...	560,120,239
...	136,557,000	...	14,017,000	150,574,000	(S)	**Contributions to employee benefit plans**	150,574,000	...	...	140,621,880
...	...	...	126,619	126,619	(S)	**Federal Court awards**	126,619	...	...	...
...	9,367,722,951	1	800,937	9,368,523,889		**Total budgetary**	9,153,550,149	214,973,740	...	8,911,649,993
13,086,217	...	...	...	13,086,217	L15	**Loans in respect of housing projects. Special Appropriation Act, 1963. Limit $37,000,000. (Gross)**	...	...	13,086,217	...
26,056,133	...	...	...	26,056,133	L20b	**Authorization for working capital advance account. Appropriation Act, No. 1, 1976. Limit $60,000,000. (Gross)**	343,334	...	25,712,799	8,618,203
39,142,350	...	...	...	39,142,350		**Total non-budgetary**	343,334	...	38,799,016	8,618,203
...	9,367,722,951	1	800,937	9,368,523,889		**Total Program—Budgetary**	9,153,550,149	214,973,740	...	8,911,649,993
39,142,350	...	...	...	39,142,350		**Non-budgetary**	343,334	...	38,799,016	8,618,203

					15	Defence Construction (1951) Limited Program			
...	15,500,000	...	...	15,500,000		Expenses incurred in procuring the construction and maintenance of defence projects	14,300,000	1,200,000	...	14,487,807
...	**15,500,000**	...	...	**15,500,000**		**Total Program—Budgetary**	**14,300,000**	**1,200,000**	...	**14,487,807**
...	**9,383,222,951**	**1**	**800,937**	**9,384,023,889**		**Total Ministry—Budgetary**	**9,167,850,149**	**216,173,740**	...	**8,926,137,800**
39,142,350	...	...	...	**39,142,350**		**Non-budgetary**	**343,334**	...	**38,799,016**	**8,618,203**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Defence Services Program				
								Operating				
...	1,051,626,000	...	59,161	10,999,467	1,983,964	(17,491,000)	1,047,177,592	Maritime forces	985,973,000	61,204,592	...	962,681,781
...	1,140,454,000	...	64,159	11,928,562	2,151,544	(54,223,000)	1,100,375,265	Land forces in Canada	1,104,565,000	(4,189,735)	...	1,063,616,555
...	2,067,697,000	...	116,323	21,627,046	3,900,850	(81,167,000)	2,012,174,219	Air forces in Canada	1,948,939,000	63,235,219	...	1,821,019,995
...	465,260,000	...	26,174	4,866,380	877,744	(15,177,000)	455,853,298	Canadian forces in Europe	484,700,000	(28,846,702)	...	401,608,230
...	271,589,000	...	15,279	2,840,681	512,371	(36,192,000)	238,765,331	Communication services	230,027,000	8,738,331	...	219,253,343
...	844,589,000	1	47,514	8,833,965	13,135,286	(34,243,000)	832,362,766	Personnel support	805,945,000	26,417,766	...	768,330,600
...	533,589,000	...	30,018	5,581,066	1,006,652	(2,285,000)	537,921,736	Materiel support	558,890,000	(20,968,264)	...	499,323,454
...	317,686,400	...	17,872	3,322,832	599,337	(40,175,000)	281,451,441	Policy direction and management services	299,273,818	(17,822,377)	...	263,181,071
...	(280,953,000)	...	...	...	...	280,953,000	...	Revenue credited to the vote	...	...	...	...
...	6,411,537,400	1	376,500	69,999,999	24,167,748	...	6,506,081,648	Total—Operating	6,418,312,818	87,768,830	...	5,999,015,029
								Capital				
...	751,553,000	...	...	(20,752,836)	(3,617,338)	...	727,182,826	Maritime forces	656,632,000	70,550,826	...	604,533,000
...	318,421,000	...	...	(8,792,645)	(1,532,608)	...	308,095,747	Land forces in Canada	282,076,000	26,019,747	...	295,300,000
...	714,249,000	...	...	(19,722,751)	(3,437,788)	...	691,088,461	Air forces in Canada	798,919,000	(107,830,539)	...	1,026,213,000
...	432,903,000	...	...	(11,953,868)	(2,083,627)	...	418,865,505	Canadian forces in Europe	374,315,000	44,550,505	...	424,855,000
...	81,658,000	...	...	(2,254,844)	(393,032)	...	79,010,124	Communication services	39,003,000	40,007,124	...	48,512,000
...	119,189,000	...	...	(3,291,198)	(573,675)	...	115,324,127	Personnel support	124,793,000	(9,468,873)	...	127,763,000
...	72,107,000	...	...	(1,991,110)	(347,062)	...	69,768,828	Materiel support	37,779,000	31,989,828	...	26,054,000
...	44,933,000	...	...	(1,240,747)	(216,269)	...	43,475,984	Policy direction and management services	19,007,463	24,468,521	...	14,053,971
...	2,535,013,000	...	...	(69,999,999)	(12,201,399)	...	2,452,811,602	Total—Capital	2,332,524,463	120,287,139	...	2,567,283,971
								Transfer payments				
...	280,400,809	...	...	...	(11,541,912)	...	268,858,897	Personnel support	268,858,897	...	...	242,836,266
...	140,771,742	...	...	...	...	...	140,771,742	Policy direction and management services	133,853,971	6,917,771	...	102,514,727
...	421,172,551	...	...	...	(11,541,912)	...	409,630,639	Total—Transfer payments	402,712,868	6,917,771	...	345,350,993
								Non-budgetary				
39,142,350	...	...	...	...	...	...	39,142,350	Policy direction and management services	343,334	...	38,799,016	8,618,203

...	1,785,688,000	...	59,161	(9,753,369)	(1,633,374)	...	1,774,360,418	Maritime forces	1,642,605,000	131,755,418	...	1,567,214,781
...	1,404,652,000	...	64,159	3,135,917	618,936	...	1,408,471,012	Land forces in Canada	1,386,641,000	21,830,012	...	1,358,916,555
...	2,700,779,000	...	116,323	1,904,295	463,062	...	2,703,262,680	Air forces in Canada	2,747,858,000	(44,595,320)	...	2,847,232,995
...	882,986,000	...	26,174	(7,087,488)	(1,205,883)	...	874,718,803	Canadian forces in Europe	859,015,000	15,703,803	...	826,463,230
...	317,055,000	...	15,279	585,837	119,339	...	317,775,455	Communication services	269,030,000	48,745,455	...	267,765,343
...	1,209,935,809	1	47,514	5,542,767	1,019,699	...	1,216,545,790	Personnel support	1,199,596,897	16,948,893	...	1,138,929,866
...	603,411,000	...	30,018	3,589,956	659,590	...	607,690,564	Materiel support	596,669,000	11,021,564	...	525,377,454
								Policy direction and management services—				
...	463,216,142	...	17,872	2,082,085	383,068	...	465,699,167	Budgetary	452,135,252	13,563,915	...	379,749,769
39,142,350	...	...	...	...	...	...	39,142,350	Non-budgetary	343,334	...	38,799,016	8,618,203
...	9,367,722,951	1	376,500	...	424,437	...	9,368,523,889	**Total Program—Budgetary**	9,153,550,149	214,973,740	...	8,911,649,993
39,142,350	...	...	...	...	...	...	39,142,350	**Non-budgetary**	343,334	...	38,799,016	8,618,203
								Defence Construction (1951) Limited Program				
								Operating				
...	15,675,000	...	...	...	...	...	15,675,000	Procurement of major construction and maintenance of buildings and works				
...	(175,000)	...	...	...	...	...	(175,000)	Revenues of the Corporation				
...	15,500,000	...	...	...	...	...	15,500,000	Total	14,300,000	1,200,000	...	14,487,807
...	15,500,000	...	...	...	...	...	15,500,000	**Total Program—Budgetary**	14,300,000	1,200,000	...	14,487,807
...	9,383,222,951	1	376,500	...	424,437	...	9,384,023,889	Total Ministry—Budgetary	9,167,850,149	216,173,740	...	8,926,137,800
39,142,350	...	...	...	...	...	...	39,142,350	Non-budgetary	343,334	...	38,799,016	8,618,203

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Defence Services Program				
							Grants				
							Personnel support				
							(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	21,216	...	...	18,457
...	20,809	...	...	...	407	21,216					
							Policy direction and management services				
							Civil pensions and annuities:				
...	200	...	...	...	...	200	Mrs. Mary Whittington	200	...	...	200
...	1,048	...	...	...	...	1,048	Mrs. Eleanor F Nixon	1,048	...	...	1,047
...	10,504	...	...	...	...	10,504	Mr. R P Thompson	8,943	1,561	...	9,724
...	161,780	...	...	...	...	161,780	Conference of Defence Associations	161,780	...	...	155,560
...	126,720	...	...	...	...	126,720	Army Cadet League of Canada	126,720	...	...	121,850
...	126,720	...	...	...	...	126,720	Air Cadet League of Canada	126,720	...	...	121,850
...	126,720	...	...	...	...	126,720	Navy League of Canada	126,720	...	...	121,850
...	9,490	...	...	...	...	9,490	Royal Canadian Naval Association	9,490	...	...	9,125
...	25,690	...	...	...	...	25,690	Naval Officers Association	25,690	...	...	24,700
...	34,255	...	...	...	...	34,255	Royal Canadian Air Force Association	34,255	...	...	32,940
...	10,285	...	...	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	...	9,890
...	12,090	...	...	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	11,625
...	11,305	...	...	...	...	11,305	Canadian Forces Personnel Assistance Fund	11,305	...	...	10,870
...	170,065	...	...	...	...	170,065	Rifle associations	159,849	10,216	...	156,058
...	30,370	...	...	...	...	30,370	Military and united services institutes	30,370	...	...	29,200
...	663,500	...	...	...	...	663,500	Canadian universities—Military studies	653,414	10,086	...	611,826
...	50,000	...	...	...	...	50,000	Canadian Institute of Strategic Studies	50,000	...	...	50,000
...	60,000	...	...	...	...	60,000	Research fellowships—Emergency planning	51,554	8,446	...	40,727
...	1,630,742	...	...	...	...	1,630,742		1,600,433	30,309	...	1,519,042
...	**1,651,551**	...	...	...	**407**	**1,651,958**	Total—Grants	**1,621,649**	**30,309**	...	**1,537,499**

							Contributions				
							Personnel support				
...	6,325,000	...	...	...	185,569	6,510,569	(S) Payments under Parts I-IV of the Defence Services Pension Continuation Act	6,510,569	...	...	6,778,635
...	274,055,000	...	...	...	(11,727,888)	262,327,112	(S) Payments under the Supplementary Retirement Benefits Act	262,327,112	...	...	236,039,174
...	280,380,000	...	...	...	(11,542,319)	268,837,681		268,837,681	...	...	242,817,809
							Policy direction and management services				
...	54,354,000	...	...	...	...	54,354,000	NATO military budgets and agencies	47,735,942	6,618,058	...	28,798,713
...	65,640,000	...	...	...	...	65,640,000	NATO infrastructure—Capital expenditures	66,829,880	(1,189,880)	...	48,084,766
...	879,000	...	...	...	...	879,000	NATO airborne early warning and control system—Capital expenditures	...	879,000	...	6,613,748
...	10,335,000	...	...	...	...	10,335,000	Mutual aid	6,123,581	4,211,419	...	6,052,369
...	6,338,000	...	...	...	...	6,338,000	Contributions to provinces and territories for emergency preparedness purposes	10,023,627	(3,685,627)	...	9,411,616
...	1,595,000	...	...	...	...	1,595,000	Contributions to provinces and municipalities for capital assistance projects	1,540,508	54,492	...	2,034,473
...	139,141,000	...	...	...	...	139,141,000		132,253,538	6,887,462	...	100,995,685
...	**419,521,000**	...	...	...	**(11,542,319)**	**407,978,681**	Total—Contributions	**401,091,219**	**6,887,462**	...	**343,813,494**
							Program Summary by Activity				
...	280,400,809	...	...	...	(11,541,912)	268,858,897	Personnel support	268,858,897	...	...	242,836,266
...	140,771,742	...	...	...	...	140,771,742	Policy direction and management services	133,853,971	6,917,771	...	102,514,727
...	**421,172,551**	...	...	...	**(11,541,912)**	**409,630,639**	**Total Program**	**402,712,868**	**6,917,771**	...	**345,350,993**
...	**421,172,551**	...	...	...	**(11,541,912)**	**409,630,639**	**Total Ministry**	**402,712,868**	**6,917,771**	...	**345,350,993**

(S) Statutory transfer payments.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Defence Services Program			
Budgetary (respendable revenues)			
Maritime forces			
Deductions from members for rations, quarters and clothing	13,000,000	12,698,724	12,516,103
Material and services provided to other Government departments	343,000	413,814	341,635
Medical and dental services	42,000	43,982	43,813
Provincial school grants and tuition fees	310,000	309,430	321,765
Other recoveries	3,796,000	4,971,906	3,630,684
	17,491,000	18,437,856	16,854,000
Land forces in Canada			
Deductions from members for rations, quarters and clothing	27,690,000	28,164,171	27,759,142
Material and services provided to other Government departments	24,604,000	31,441,659	25,957,449
Medical and dental services	29,000	34,047	33,916
Provincial school grants and tuition fees	655,000	620,728	645,472
Other recoveries	1,245,000	2,640,395	5,951,021
	54,223,000	62,901,000	60,347,000
Air forces in Canada			
Deductions from members for rations, quarters and clothing	50,761,000	47,581,877	46,897,601
Material and services provided to other Government departments	16,782,000	19,338,425	15,965,320
Medical and dental services	1,278,000	1,222,430	1,217,736
Provincial school grants and tuition fees	3,170,000	3,031,450	3,152,290
Other recoveries	9,176,000	6,438,818	7,962,053
	81,167,000	77,613,000	75,195,000
Canadian forces in Europe			
Deductions from members for rations, quarters and clothing	9,446,000	8,866,695	8,739,183
Medical and dental services	3,580,000	3,360,270	3,347,367
Provincial school grants and tuition fees	142,000	133,755	139,087
Other recoveries	2,009,000	1,885,280	1,639,363
	15,177,000	14,246,000	13,865,000
Communication services			
Deductions from members for rations, quarters and clothing	1,311,000	1,241,585	1,223,730
Material and services provided to other Government departments	25,757,000	31,962,124	26,387,133
Medical and dental services	809,000	766,309	763,367
Other recoveries	8,315,000	297,982	3,052,770
	36,192,000	34,268,000	31,427,000
Personnel support			
Deductions from members for rations, quarters and clothing	20,086,000	16,620,584	16,381,563
Material and services provided to other Government departments	109,000	152,388	125,808
Medical and dental services	11,040,000	10,028,677	9,990,169
Provincial school grants and tuition fees	87,000	71,983	74,852
Other recoveries	2,921,000	1,461,368	5,251,608
	34,243,000	28,335,000	31,824,000
Materiel support			
Deductions from members for rations, quarters and clothing	2,100,000	2,067,795	2,038,058
Material and services provided to other Government departments	7,000	9,148	7,552
Medical and dental services	8,000	8,307	8,275
Other recoveries	170,000	342,750	505,115
	2,285,000	2,428,000	2,559,000
Policy direction and management services			
Deductions from members for rations, quarters and clothing	500,000	500,522	493,324
Material and services provided to other Government departments	14,146,000	18,227,274	15,047,983
Medical and dental services	78,000	100,331	99,946
Seconded personnel	2,665,000	3,838,833	2,972,656
Provincial school grants and tuition fees	9,406,000	8,881,362	9,235,393
Other recoveries	13,380,000	20,219,045	10,546,930
	40,175,000	51,767,367	38,396,232
Total Program—Budgetary	**280,953,000**	**289,996,223**	**270,467,232**
Total Ministry—Budgetary	**280,953,000**	**289,996,223**	**270,467,232**

Revenue

	Current year	Previous year
	$	$
Department		
Defence Services Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Canadian Forces housing projects	596,603	1,971,775
Other accounts—		
Interest on loans to employees posted abroad	370,206	269,765
	966,809	2,241,540
Refunds of previous years' expenditure—		
Refunds received after audit or adjustment of contracts, and refunds of advance payments on contracts	27,346,667	11,010,662
Other non-tax revenue—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	3,888,608	24,725,439
Sale of non surplus material	106,788	...
	3,995,396	24,725,439
Total Department	**32,308,872**	**37,977,641**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	966,809	2,241,540
Refunds of previous years' expenditure	27,346,667	11,010,662
Other non-tax revenue	3,995,396	24,725,439
Total Ministry	**32,308,872**	**37,977,641**

[1] Interest unless otherwise indicated.

SECTION 16

1985-86
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

CONTENTS

	Page
Program objectives and activity descriptions	16.2
Ministry summary	16.6
Programs by activity	16.10
Transfer payments	16.17
Details of amounts credited to the vote	16.25
Revenue	16.26

Department

Departmental Administration Program

Objective

To provide executive direction and management services to the department.

Activity Description

Departmental Executive
Offices of the Minister, Deputy Minister, Associate Deputy Minister, Special Advisor, Principal Nursing Officer, and Secretariats of the National Council of Welfare and National Advisory Council on Aging.

Policy, Planning and Information
Provision of policy analysis, planning and information sytems support to the departmental executive and to program branches.

Intergovernmental and International Affairs
Provision of support to the departmental executive and program branches and co-ordination of the department's federal-provincial and international liaison activities.

Corporate Management
Provision of management services to the departmental executive, management services and functional direction to the program branches, including personnel and financial resource management, evaluation, audit and administrative and public affairs support.

Health Services and Promotion Program*

Objective

To develop, promote and support measures designed to preserve and improve the health and well-being of Canadians.

Activity Description

Health Insurance
Provides payments to provinces and territories in respect of the cost of insured health services, and certain extended health care services as provided under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977; monitors compliance of provincial and territorial health care insurance plans in accordance with the program criteria and conditions of payment of the Canada Health Act.

Health Services and Resources
Provides leadership and co-ordination and gives technical and financial support to the provinces and territories, professional associations, and international organizations in the development and maintenance of health services and facilities. Financial support and consulting services are also provided to national voluntary health organizations to assist their development and improve the efficiency and effectiveness of health services. Information collection and dissemination in addition to collaborative efforts with the provinces and territories play an important and integral role in this activity.

Extramural Research
Fosters and supports public health research and related scientific activities, through the National Health Research and Development Program, which complement departmental programs and hold the potential to advance national health goals. Encompasses research projects, studies and demonstrations, the training and career development of research manpower in relevant disciplines, and forums for the development of research strategies and approaches and for the communication of research outcomes.

Health Promotion
Develops and implements, in co-operation with provincial and territorial governments and non-governmental organizations, health promotion programs directed to all Canadian residents and to special target groups including those at high risk and those responsible for the planning or provision of health and social services.

Program Administration
Provides program direction, program planning, policy development and financial and administrative services.

Social Services Program*

Objective

To support the provision of social assistance and services to persons whose economic circumstances are inadequate to meet their basic needs or whose social circumstances expose them to the risk of poverty, isolation or dependency.

Activity Description

Canada Assistance Plan
Shares 50% of the cost to the provinces and territories of providing social assistance to persons in need and welfare services to persons who are in need or likely to become in need under the Canada Assistance Plan, and comprehensive programs for the vocational rehabilitation of physically and mentally disabled persons under the Vocational Rehabilitation of Disabled Persons Act.

Social Development
Provides contributions to social service organizations, schools of social work, individuals and other levels of Government for research and demonstration activities; sustaining grants to national voluntary social service organizations; consultative, informational and promotional services to governmental and non-governmental organizations concerned with specific social issues and related social services. Areas of focus include persons with disabilities, family violence, day care for children and international and interprovincial adoptions.

New Horizons
Provides contributions, consultation and assistance to groups of retired persons to enable them to develop and carry out projects of benefit to themselves and their communities.

Program Administration
Provides direction, program planning, policy development, financial and administrative support services.

Medical Services Program

Objective

To protect and enhance the health of those Canadians whose care, by legislation or custom, is the responsibility of the department.

Activity Description

Indian and Northern Health Services
Provision of health services to eligible Canadian Indians and Inuit and to all other residents of the Northwest and Yukon Territories, through the use of departmental staff and facilities or through contractual arrangements with private practitioners and other agencies, including active treatment services; preventive health programs; environmental health services; programs to involve Indians and Inuit in their own health care; and advice to the territorial commissioners on all health matters.

Health Assessment and Advisory Services
Provision of Quarantine, Immigration, Occupational Health and Civil Aviation Services which include health inspections of conveyances and of travellers arriving in Canada; provision of information to Canadians and visitors on measures to conserve their health; assessment of prospective immigrants and other Canadians to determine their acceptability from a health standpoint; provision of advice and assistance to various organizations on medical matters; participation in aircraft accident investigation; execution of medical research and development; surveillance and maintenance of occupational and environmental health factors and provisions for first aid and emergency treatment to federal public servants.

Prosthetic Services
Provision of rehabilitative services to veterans and other Canadians in need of prosthetic and orthotic appliances and/or orthopaedic footwear, including counselling on prosthetic and orthotic services and the manufacturing, sale and fitting of prosthetic/orthotic appliances and other devices.

Emergency Services
Planning, consultation, advice and training for the provision of health and welfare services under emergency conditions, and maintenance of stockpiles of emergency health and welfare supplies.

Program Administration
Provision of program direction, program planning, policy development and financial, personnel and administrative services.

Health Protection Program

Objective

To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

Activity Description

Food Safety, Quality and Nutrition
Conduct of research and evaluation of scientific data on existing and potential foods, food constituents, micro-organisms and microbial toxins, additives, agricultural chemicals and contaminants in relation to their actual or proposed use and occurrence in the Canadian diet; establishment of manufacturing and product standards and guidelines and nutrient intake guidelines; promotion and enforcement of domestic and foreign food industry compliance with these standards; communication to promote industry understanding of food safety and nutrition, and public understanding of the safe handling and use of foods.

Drug Safety, Quality and Efficacy
Conduct of research into health hazards associated with the use of drugs; establishment of safety, quality and effectiveness standards and regulations; premarket evaluation of products according to standards; surveillance, promotion and enforcement of industry and product compliance with standards and regulations; provision of laboratory analyses services to the Solicitor General; provision of information to health professionals to ensure the safe and effective use of drug products and to consumers regarding drug safety; monitoring of dangerous drug use and identification of abuse; control of the movement of dangerous drugs from the licit to the illicit market.

Environmental Quality and Hazards
Assessment and investigation of the health effects of environmental pollutants; assessment and control of medical devices, radiation sources and hazardous products; control of micro-biological and chemical hazards associated with medical devices and hazardous products; and, in conjunction with other organizational units of the department, assessment of the health effects of technological and sociological environments.

National Health Surveillance
Assessment, investigation and provision of consultative services of the health and disease status of Canadians; provision of national reference services and diagnostic reagents for the identification of disease producing bacteria, viruses and parasites; and, in conjunction with other organizational units in the department, assessment and improvement in the quality of laboratory diagnostic procedures used in hospital laboratories.

Program Administration
Provision of program direction, program planning, policy development and administrative and scientific support services.

Income Security Program

Objective

To maintain and improve the income security of the people of Canada.

Activity Description

Family Allowances
Provision of financial assistance to families with dependent children and to welfare agencies, Government departments, and institutions that maintain children in order to help meet the costs associated with raising them.

Old Age Security
Provision of a basic level of income for Canadians 65 years or older to which other retirement income can be added, and additional income assistance to Old Age Security recipients, and their spouses aged 60-64, who have limited income from other sources.

Program Administration
Development and provision of plans and policy advice for the Minister and senior management, the determination of benefit entitlement, the processing of payments for beneficiaries, the maintenance and provision of information relative to the Canada Pension Plan, Family Allowances and Old Age Security programs to the general public and to individuals who are or who may be entitled to benefits and the provision of management direction, and to do so in an efficient and effective manner which satisfies the rights of individuals in accordance with the relevant legislation.

Fitness and Amateur Sport Program

Objective

To foster extensive participation in sport and physical activity within the nation, thus contributing to the fitness and sense of well-being of Canadians and to support the highest level of achievement possible by Canada in international competitive sport.

Activity Description

Amateur Sport
Provision of leadership, policy direction and financial assistance for the development of Canadian sport at the national and international level; and support of the highest possible level of achievement by Canada in international sport.

Fitness
Provision of financial, management and technical support to national organizations and other agencies, and the initiation, co-ordination and delivery of programs, standards and motivational campaigns in order to raise the fitness levels of Canadians through increased participation in physical activity, thereby contributing to health, well-being and the capacity to perform daily activities.

Program Administration
Provision of executive direction, planning and policy development, financial and administrative support services as well as promotions and communications services for the Fitness and Amateur Sport Program.

• Formerly part of the Health and Social Services Program.

XV Olympic Winter Games Program

Objective

To support the successful planning and staging of the XV Olympic Winter Games so that they will be a matter of national pride, and optimize economic, athletic and cultural benefits before, during and after the Games.

Activity Description

XV Olympic Winter Games
Provides direct funding towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games; participates in the Board of Directors and Executive Committee of the XV Olympic Winter Games Organizing Committee; co-ordinates the provision of all federal services in support of the Games; and provides appropriate visibility to the Government of Canada in matters relating to the XV Olympic Winter Games before, during and after the Games.

Medical Research Council

Objective

To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Activity Description

Grants and Scholarships
Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions may be expected and in fields or regions where research is not adequately developed; and support for symposia, international scientific activities and the exchange of scientists.

Administration
Scientific, technical and administrative support.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Departmental Administration Program				
...	39,979,000	...	...	39,979,000	1	**Program expenditures**				
...	...	1	...	1	1c	**Program expenditures**				
...	...	...	9,163	9,163		**Transfer from TB Vote 10[1]**				
...	39,979,000	1	9,163	39,988,164		**Total—Vote 1**	37,934,879	2,053,285	...	39,513,021
...	42,000	...	(2,470)	39,530	(S)	**Minister of National Health and Welfare—Salary and motor car allowance**	39,530	...	...	41,683
...	4,135,000	...	424,000	4,559,000	(S)	**Contributions to employee benefit plans**	4,559,000	...	...	4,419,000
...	...	...	200	200	(S)	**Refunds of amounts credited to revenue in previous years**	200	...	...	...
...	**44,156,000**	1	**430,893**	**44,586,894**		**Total Program—Budgetary**	**42,533,609**	**2,053,285**	...	**43,973,704**
						Health Services and Promotion Program				
...	21,873,000	...	...	21,873,000	5	**Operating expenditures**				
...	...	...	14,773	14,773		**Transfer from TB Vote 10[1]**				
...	...	...	(100,000)	(100,000)		**Transfer to Vote 10**				
...	21,873,000	...	(85,227)	21,787,773		**Total—Vote 5**	19,545,989	2,241,784	...	20,866,060
...	26,725,000	...	...	26,725,000	10	**Grants and contributions**				
...	...	8,000,000	...	8,000,000	10b	**Transfer of $100,000 from National Health and Welfare Vote 5**				
...	...	...	100,000	100,000		**Transfer from Vote 5**				
...	26,725,000	8,000,000	100,000	34,825,000		**Total—Vote 10**	34,113,165	711,835	...	27,462,670
...	6,490,000,000	...	(103,836,000)	6,386,164,000	(S)	**Payments for insured health services and extended health care services**	6,386,164,000	...	...	6,330,386,000
...	1,475,000	...	152,000	1,627,000	(S)	**Contributions to employee benefit plans**	1,627,000	...	...	1,547,000
...	...	...	...	...		**Appropriations not required for the current year**	...	...	...	6
...	**6,540,073,000**	**8,000,000**	**(103,669,227)**	**6,444,403,773**		**Total Program—Budgetary**	**6,441,450,154**	**2,953,619**	...	**6,380,261,736**
						Social Services Program				
...	13,548,000	...	...	13,548,000	15	**Operating expenditures**				
...	...	...	12,903	12,903		**Transfer from TB Vote 10[1]**				
...	13,548,000	...	12,903	13,560,903		**Total—Vote 15**	12,395,017	1,165,886	...	12,949,181

...	100,319,000	...	...	100,319,000	20	Grants and contributions				
...	...	...	(2,384,999)	(2,384,999)		Transfer to Vote 55				
...	100,319,000	...	(2,384,999)	97,934,001		Total—Vote 20	94,186,423	3,747,578	...	139,696,298
...	3,928,400,000	(44,300,000)	(7,995,326)	3,876,104,674	(S)	Canada Assistance Plan payments	3,876,104,674	...	...	3,635,290,019
...	1,397,000	...	144,000	1,541,000	(S)	Contributions to employee benefit plans	1,541,000	...	...	1,385,000
...	...	...	40,632	40,632	(S)	Refunds of amounts credited to revenue in previous years	40,632	...	...	...
...	4,043,664,000	(44,300,000)	(10,182,790)	3,989,181,210		Total Program—Budgetary	3,984,267,746	4,913,464	...	3,789,320,498
						Medical Services Program				
...	348,259,000	...	...	348,259,000	25	Operating expenditures				
					25b	Transfer of $1,119,000 from National Health and Welfare Vote 30				
...	...	23,642,000	...	23,642,000						
...	...	...	1,119,000	1,119,000		Transfer from: Vote 30				
...	...	...	109,180	109,180		TB Vote 10[1]				
...	348,259,000	23,642,000	1,228,180	373,129,180		Total—Vote 25	359,605,212	13,523,968	...	333,563,869
...	27,794,000	...	...	27,794,000	30	Capital expenditures				
...	...	...	(1,119,000)	(1,119,000)		Transfer to Vote 25				
...	27,794,000	...	(1,119,000)	26,675,000		Total—Vote 30	23,110,902	3,564,098	...	29,101,147
...	14,180,000	...	1,454,000	15,634,000	(S)	Contributions to employee benefit plans	15,634,000	...	...	14,199,000
...	...	...	4,159	4,159	(S)	Refunds of amounts credited to revenue in previous years	4,159	...	...	2,226
...	390,233,000	23,642,000	1,567,339	415,442,339		Total Program—Budgetary	398,354,273	17,088,066	...	376,866,242
						Health Protection Program				
...	93,957,000	...	...	93,957,000	35	Operating expenditures				
...	...	3,156,500	...	3,156,500	35b	Operating expenditures				
...	...	...	16,643	16,643		Transfer from TB Vote 10[1]				
...	93,957,000	3,156,500	16,643	97,130,143		Total—Vote 35	94,098,156	3,031,987	...	92,406,284
...	12,108,000	...	...	12,108,000	40	Capital expenditures				
...	...	4,251,000	...	4,251,000	40b	Capital expenditures				
...	...	...	(323,470)	(323,470)		Reserved allotment—Over-expenditure of previous year's authority				
...	12,108,000	4,251,000	(323,470)	16,035,530		Total—Vote 40	13,063,277	2,972,253	...	11,321,470
...	9,518,000	...	976,000	10,494,000	(S)	Contributions to employee benefit plans	10,494,000	...	...	9,668,000
...	...	...	64,427	64,427	(S)	Refunds of amounts credited to revenue in previous years	64,427	...	...	21,717
...	...	...	...	...		Appropriations not required for the current year	...	...	...	851,588
...	115,583,000	7,407,500	733,600	123,724,100		Total Program—Budgetary	117,719,860	6,004,240	...	114,269,059

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Income Security Program				
...	65,234,000	...	...	65,234,000	45	Program expenditures				
...	...	...	5,984	5,984		Transfer from TB Vote 10[1]				
...	...	...	(484,999)	(484,999)		Transfer to Vote 50				
...	65,234,000	...	(479,015)	64,754,985		Total—Vote 45	62,127,147	2,627,838	...	58,871,097
...	2,510,000,000	(8,000,000)	(1,439,346)	2,500,560,654	(S)	Family allowance payments (Family Allowances Act)	2,500,560,654	...	...	2,417,754,913
...	8,874,000,000	(17,000,000)	668,415	8,857,668,415	(S)	Old age security payments (Old Age Security Act)	8,857,668,415[2]	...	...	8,215,897,885[2]
...	3,365,000,000	(31,000,000)	(14,571,726)	3,319,428,274	(S)	Guaranteed income supplement payments (Old Age Security Act)	3,319,428,274[2]	...	...	2,952,921,120[2]
...	262,000,000	101,000,000	(15,247,975)	347,752,025	(S)	Spouse's allowance payments (Old Age Security Act)	347,752,025[2]	...	...	248,781,739[2]
...	10,876,000	...	1,115,000	11,991,000	(S)	Contributions to employee benefit plans	11,991,000	...	...	10,916,000
...	**15,087,110,000**	**45,000,000**	**(29,954,647)**	**15,102,155,353**		**Total Program—Budgetary**	**15,099,527,515**	**2,627,838**	...	**13,905,142,754**
						Fitness and Amateur Sport Program				
...	9,428,000	...	...	9,428,000	50	Operating expenditures				
...	...	1	...	1	50c	Transfer of $484,999 from National Health and Welfare Vote 45				
...	...	...	484,999	484,999		Transfer from: Vote 45				
...	...	...	7,854	7,854		TB Vote 10[1]				
...	...	...	(418)	(418)		Reserved allotment—Over-expenditure of previous year's authority				
...	9,428,000	1	492,435	9,920,436		Total—Vote 50	9,338,601	581,835	...	9,009,369
...	52,351,000	...	...	52,351,000	55	Contributions				
...	...	4,361,000	...	4,361,000	55b	Contributions				
...	...	1	...	1	55c	Transfer of $2,384,999 from National Health and Welfare Vote 20				
...	...	...	2,384,999	2,384,999		Transfer from Vote 20				
...	52,351,000	4,361,001	2,384,999	59,097,000		Total—Vote 55	58,102,493	994,507	...	56,081,858
...	657,000	...	68,000	725,000	(S)	Contributions to employee benefit plans	725,000	...	...	673,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	36,500,000
...	62,436,000	4,361,002	2,945,434	69,742,436		Total budgetary	68,166,094	1,576,342	...	102,264,227
...	...	...	...	...		Non-budgetary appropriations not required for the current year	...	...	...	20,000,000
...	**62,436,000**	**4,361,002**	**2,945,434**	**69,742,436**		**Total Program—Budgetary**	**68,166,094**	**1,576,342**	...	**102,264,227**
...	...	...	...	...		**Non-budgetary**	...	...	...	**20,000,000**

						XV Olympic Winter Games Program				
...	1,396,000	...	...	1,396,000	60	Operating expenditures	1,162,597	233,403	...	1,098,798
...	33,900,000	...	...	33,900,000	65	Capital expenditures				
...	...	...	(6,100,000)	(6,100,000)		Transfer to Vote 70				
...	33,900,000	...	(6,100,000)	27,800,000		Total—Vote 65	23,419,955	4,380,045	...	7,234,118
...	14,502,000	...	...	14,502,000	70	Contributions				
					70b	Transfer of $6,100,000 from National Health and Welfare Vote 65				
...	...	1,842,403	...	1,842,403						
...	...	...	6,100,000	6,100,000		Transfer from Vote 65				
...	14,502,000	1,842,403	6,100,000	22,444,403		Total—Vote 70	22,002,002	442,401	...	36,399,999
...	93,000	...	10,000	103,000	(S)	Contributions to employee benefit plans	103,000	...	...	88,000
...	**49,891,000**	**1,842,403**	**10,000**	**51,743,403**		**Total Program—Budgetary**	**46,687,554**	**5,055,849**	...	**44,820,915**
...	**26,333,146,000**	**45,952,906**	**(138,119,398)**	**26,240,979,508**		**Total Department—Budgetary**	**26,198,706,805**	**42,272,703**	...	**24,756,919,135**
...	...	...	...	...		**Non-budgetary**	...	...	...	**20,000,000**
						Medical Research Council				
...	3,222,000	...	...	3,222,000	75	Operating expenditures				
...	...	50,000	...	50,000	75a	Operating expenditures				
					75c	Transfer of $159,999 from National Health and Welfare Vote 80				
...	...	1	...	1						
...	...	...	159,999	159,999		Transfer from Vote 80				
...	3,222,000	50,001	159,999	3,432,000		Total—Vote 75	3,326,829	105,171	...	3,298,888
...	127,086,000	...	...	127,086,000	80	Grants and contributions				
...	...	30,850,000	...	30,850,000	80a	Grants and contributions				
...	...	...	(159,999)	(159,999)		Transfer to Vote 75				
...	127,086,000	30,850,000	(159,999)	157,776,001		Total—Vote 80	157,699,700	76,301	...	153,190,999
...	275,000	...	29,000	304,000	(S)	Contributions to employee benefit plans	304,000	...	...	310,000
...	**130,583,000**	**30,900,001**	**29,000**	**161,512,001**		**Total Program—Budgetary**	**161,330,529**	**181,472**	...	**156,799,887**
...	**26,463,729,000**	**76,852,907**	**(138,090,398)**	**26,402,491,509**		**Total Ministry—Budgetary**	**26,360,037,334**	**42,454,175**	...	**24,913,719,022**
...	...	...	...	...		**Non-budgetary**	...	...	...	**20,000,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Employment initiatives.

(2) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Departmental Administration Program				
								Operating				
...	5,287,000	...	...	...	49,530	(160,000)	5,176,530	Departmental executive	5,210,368	(33,838)	...	5,937,563
...	8,104,000	...	...	(5,000)	14,000	(248,000)	7,865,000	Policy, planning and information	7,106,916	758,084	...	6,875,575
...	1,363,000	...	...	(25,999)	49,000	...	1,386,001	Intergovernmental and international affairs	1,611,613	(225,612)	...	1,384,765
...	28,587,000	...	9,163	...	309,200	(1,116,000)	27,789,363	Corporate management	25,740,570	2,048,793	...	25,688,162
...	(1,524,000)	...	...	...	...	1,524,000	...	Revenue credited to the vote	...	...	...	...
...	41,817,000	...	9,163	(30,999)	421,730	...	42,216,894	Total—Operating	39,669,467	2,547,427	...	39,886,065
								Capital				
...	13,000	...	...	...	...	...	13,000	Departmental executive	150,133	(137,133)	...	90,661
...	3,000	...	...	...	...	...	3,000	Policy, planning and information	44,141	(41,141)	...	113,938
...	5,000	...	...	...	...	...	5,000	Intergovernmental and international affairs	11,260	(6,260)	...	25,384
...	78,000	...	...	...	...	...	78,000	Corporate management	461,551	(383,551)	...	743,622
...	99,000	...	...	...	...	...	99,000	Total—Capital	667,085	(568,085)	...	973,605
								Transfer payments				
...	1,770,000	...	...	5,000	...	...	1,775,000	Policy, planning and information	1,711,909	63,091	...	2,682,000
...	465,000	1	...	25,999	...	...	491,000	Intergovernmental and international affairs	480,150	10,850	...	427,034
...	5,000	...	...	...	...	...	5,000	Corporate management	4,998	2	...	5,000
...	2,240,000	1	...	30,999	...	...	2,271,000	Total—Transfer payments	2,197,057	73,943	...	3,114,034
								Program Summary				
...	5,140,000	...	...	...	49,530	...	5,189,530	Departmental executive	5,360,501	(170,971)	...	6,028,224
...	9,629,000	...	...	...	14,000	...	9,643,000	Policy, planning and information	8,862,966	780,034	...	9,671,513
...	1,833,000	1	...	...	49,000	...	1,882,001	Intergovernmental and international affairs	2,103,023	(221,022)	...	1,837,183
...	27,554,000	...	9,163	...	309,200	...	27,872,363	Corporate management	26,207,119	1,665,244	...	26,436,784
...	44,156,000	1	9,163	...	421,730	...	44,586,894	**Total Program—Budgetary**	42,533,609	2,053,285	...	43,973,704

								Health Services and Promotion Program				
								Operating				
...	768,000	...	...	(8,600)	56,000	...	815,400	Health insurance	1,129,430	(314,030)	...	983,987
...	6,519,000	...	4,868	(118,000)	12,000	...	6,417,868	Health services and resources	5,768,055	649,813	...	5,991,507
...	1,132,000	...	...	(2,300)	11,000	...	1,140,700	Extramural research	1,114,653	26,047	...	1,131,324
...	12,249,000	...	9,905	(47,900)	44,000	...	12,255,005	Health promotion	10,433,301	1,821,704	...	11,513,848
...	2,664,000	...	...	(45,000)	29,000	...	2,648,000	Program administration	2,600,484	47,516	...	2,497,825
...	23,332,000	...	14,773	(221,800)	152,000	...	23,276,973	Total—Operating	21,045,923	2,231,050	...	22,118,491
								Capital				
...	...	...	...	8,600	...	...	8,600	Health insurance	7,269	1,331	...	...
...	...	...	...	18,000	...	...	18,000	Health services and resources	21,370	(3,370)	...	89,445
...	...	...	...	2,300	...	...	2,300	Extramural research	2,512	(212)	...	23,504
...	...	...	...	47,900	...	...	47,900	Health promotion	40,026	7,874	...	106,034
...	16,000	...	...	45,000	...	...	61,000	Program administration	55,889	5,111	...	75,592
...	16,000	...	...	121,800	...	...	137,800	Total—Capital	127,066	10,734	...	294,575
								Transfer payments				
...	6,490,000,000	...	...	...	(103,836,000)	...	6,386,164,000	Health insurance	6,386,164,000	...	...	6,330,386,000
...	3,176,000	6,000,000	...	100,000	...	...	9,276,000	Health services and resources	9,034,500	241,500	...	5,689,087
...	19,309,000	2,000,000	...	...	...	...	21,309,000	Extramural research	20,773,602	535,398	...	18,123,000
...	4,240,000	...	...	...	...	...	4,240,000	Health promotion	4,305,063	(65,063)	...	3,650,583
...	6,516,725,000	8,000,000	...	100,000	(103,836,000)	...	6,420,989,000	Total—Transfer payments	6,420,277,165	711,835	...	6,357,848,670
								Program Summary				
...	6,490,768,000	...	...	...	(103,780,000)	...	6,396,988,000	Health insurance	6,387,300,699	(312,699)	...	6,331,369,987
...	9,695,000	6,000,000	4,868	...	12,000	...	15,711,868	Health services and resources	14,823,925	887,943	...	11,770,039
...	20,441,000	2,000,000	...	...	11,000	...	22,452,000	Extramural research	21,890,767	561,233	...	19,277,828
...	16,489,000	...	9,905	...	44,000	...	16,542,905	Health promotion	14,778,390	1,764,515	...	15,270,465
...	2,680,000	...	...	...	29,000	...	2,709,000	Program administration	2,656,373	52,627	...	2,573,417
...	6,540,073,000	8,000,000	14,773	...	(103,684,000)	...	6,444,403,773	**Total Program—Budgetary**	6,441,450,154	2,953,619	...	6,380,261,736
								Social Services Program				
								Operating				
...	5,384,000	...	12,903	(7,747)	77,632	...	5,466,788	Canada Assistance Plan	5,060,472	406,316	...	3,985,504
...	3,858,000	...	...	(26,981)	(6,000)	...	3,825,019	Social development	2,955,197	869,822	...	3,663,919
...	4,026,000	...	...	(6,735)	38,000	...	4,057,265	New Horizons	3,836,100	221,165	...	3,878,444
...	1,653,000	...	...	...	75,000	...	1,728,000	Program administration	2,040,007	(312,007)	...	2,640,937
...	14,921,000	...	12,903	(41,463)	184,632	...	15,077,072	Total—Operating	13,891,776	1,185,296	...	14,168,804
								Capital				
...	...	...	...	7,747	...	...	7,747	Canada Assistance Plan	7,747	...	...	27,388
...	...	...	...	26,981	...	...	26,981	Social development	26,981	...	...	58,578
...	...	...	...	6,735	...	...	6,735	New Horizons	6,735	...	...	13,992
...	24,000	...	...	...	...	...	24,000	Program administration	43,410	(19,410)	...	65,419
...	24,000	...	...	41,463	...	...	65,463	Total—Capital	84,873	(19,410)	...	165,377

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	4,008,424,000	(44,300,000)	...	(2,384,999)	(7,995,326)	...	3,953,743,675	Canada Assistance Plan	3,951,317,456	2,426,219	...	3,755,237,630
...	6,924,000	...	...	...	...	...	6,924,000	Social development	6,846,937	77,063	...	6,377,687
...	13,371,000	...	...	...	...	...	13,371,000	New Horizons	12,126,704	1,244,296	...	13,371,000
...	4,028,719,000	(44,300,000)	...	(2,384,999)	(7,995,326)	...	3,974,038,675	Total—Transfer payments	3,970,291,097	3,747,578	...	3,774,986,317
								Program Summary				
...	4,013,908,000	(44,300,000)	12,903	(2,384,999)	(7,917,694)	...	3,959,218,210	Canada Assistance Plan	3,956,385,675	2,832,535	...	3,759,250,522
...	10,782,000	...	...	...	(6,000)	...	10,776,000	Social development	9,829,115	946,885	...	10,100,184
...	17,397,000	...	...	...	38,000	...	17,435,000	New Horizons	15,969,539	1,465,461	...	17,263,436
...	1,877,000	...	...	...	75,000	...	1,752,000	Program administration	2,083,417	(331,417)	...	2,706,356
...	4,043,964,000	(44,300,000)	12,903	(2,384,999)	(7,810,694)	...	3,989,181,210	**Total Program—Budgetary**	3,984,267,746	4,913,464	...	3,789,320,498
								Medical Services Program				
								Operating				
...	240,651,000	21,479,000	109,180	6,018,500	1,424,194	...	269,681,874	Indian and northern health services	265,752,301	3,929,573	...	245,102,189
...	22,042,000	...	...	6,600	90,000	...	22,138,600	Health assessment and advisory services	24,078,440	(1,939,840)	...	22,708,203
...	2,673,000	...	...	(72,000)	(21,000)	...	2,580,000	Prosthetic services	2,228,613	351,387	...	2,317,144
...	2,343,000	...	...	...	30,000	...	2,373,000	Emergency services	1,937,936	435,064	...	2,374,018
...	12,593,000	...	...	5,000	(65,035)	...	12,532,965	Program administration	10,880,796	1,652,169	...	10,372,437
...	280,302,000	21,479,000	109,180	5,958,100	1,458,159	...	309,306,439	Total—Operating	304,878,086	4,428,353	...	282,873,991
								Capital				
...	26,238,000	...	...	(1,119,000)	...	...	25,119,000	Indian a... northern health services	21,964,683	3,154,317	...	27,053,490
...	1,082,000	...	...	...	...	...	1,082,000	Health assessment and advisory services	617,155	464,845	...	1,013,566
...	23,000	...	...	...	...	...	23,000	Prosthetic services	65,288	(42,288)	...	47,655
...	18,000	...	...	...	...	...	18,000	Emergency services	16,621	1,379	...	44,084
...	433,000	...	...	...	...	...	433,000	Program administration	447,155	(14,155)	...	942,352
...	27,794,000	...	...	(1,119,000)	...	...	26,675,000	Total—Capital	23,110,902	3,564,098	...	29,101,147
								Transfer payments				
...	82,137,000	2,163,000	...	(5,589,100)	...	...	78,710,900	Indian and northern health services	69,615,285	9,095,615	...	64,891,104
...	...	...	...	750,000	...	...	750,000	Prosthetic services	750,000	...	...	...
...	82,137,000	2,163,000	...	(4,839,100)	...	...	79,460,900	Total—Transfer payments	70,365,285	9,095,615	...	64,891,104

...	349,026,000	23,642,000	109,180	(689,600)	1,424,194	...	373,511,774
...	23,124,000	...	...	6,600	90,000	...	23,220,600
...	2,696,000	...	...	678,000	(21,000)	...	3,353,000
...	2,361,000	...	...	...	30,000	...	2,391,000
...	13,026,000	...	...	5,000	(65,035)	...	12,965,965
...	390,233,000	23,642,000	109,180	...	1,458,159	...	415,442,339

...	27,925,000	...	6,171	...	341,000	...	28,272,171
...	39,745,000	...	...	...	197,427	...	39,942,427
...	16,144,000	1,155,000	...	(3,000)	254,000	...	17,550,000
...	10,051,000	312,500	5,236	...	176,000	...	10,544,736
...	9,540,000	1,689,000	5,236	...	72,000	...	11,306,236
...	103,405,000	3,156,500	16,643	(3,000)	1,040,427	...	107,615,570

...	2,974,000	...	...	(179,000)	...	...	2,795,000
...	1,459,000	...	...	(77,000)	...	...	1,382,000
...	1,575,000	145,000	...	(91,000)	...	...	1,629,000
...	910,000	100,000	...	(53,000)	...	...	957,000
...	5,190,000	4,006,000	...	400,000	(323,470)	...	9,272,530
...	12,108,000	4,251,000	...	...	(323,470)	...	16,035,530

...	15,000	...	...	...	...	...	15,000
...	55,000	...	...	3,000	...	...	58,000
...	70,000	...	...	3,000	...	...	73,000

...	30,914,000	...	6,171	(179,000)	341,000	...	31,082,171
...	41,204,000	...	...	(77,000)	197,427	...	41,324,427
...	17,774,000	1,300,000	...	(91,000)	254,000	...	19,237,000
...	10,961,000	412,500	5,236	(53,000)	176,000	...	11,501,736
...	14,730,000	5,695,000	5,236	400,000	(251,470)	...	20,578,766
...	115,583,000	7,407,500	16,643	...	716,957	...	123,724,100

Program Summary

Indian and northern health services	357,332,269	16,179,505	...	337,046,783
Health assessment and advisory services	24,695,595	(1,474,995)	...	23,721,749
Prosthetic services	3,043,901	309,099	...	2,364,799
Emergency services	1,954,557	436,443	...	2,418,102
Program administration	11,327,951	1,638,014	...	11,314,789
Total Program—Budgetary	398,354,273	17,088,066	...	376,866,242

Health Protection Program

Operating

Food safety, quality and nutrition	28,219,727	52,444	...	28,706,912
Drug safety, quality and efficacy	38,088,688	1,853,739	...	35,141,393
Environmental quality and hazards	17,240,176	309,824	...	16,476,020
National health surveillance	10,647,324	(102,588)	...	11,713,065
Program administration	10,387,668	918,568	...	10,008,055
Total—Operating	104,583,583	3,031,987	...	102,045,445

Capital

Food safety, quality and nutrition	1,888,530	906,470	...	3,771,049
Drug safety, quality and efficacy	909,594	472,406	...	2,075,269
Environmental quality and hazards	1,455,808	173,192	...	1,554,665
National health surveillance	673,583	283,417	...	1,007,175
Program administration	8,135,762	1,136,768	...	2,913,312
Total—Capital	13,063,277	2,972,253	...	11,321,470

Transfer payments

Food safety, quality and nutrition	15,000	...	...	65,000
Environmental quality and hazards	58,000	...	...	837,144
Total—Transfer payments	73,000	...	...	902,144

Program Summary

Food safety, quality and nutrition	30,123,257	958,914	...	32,542,961
Drug safety, quality and efficacy	38,998,282	2,326,145	...	37,216,662
Environmental quality and hazards	18,753,984	483,016	...	18,867,829
National health surveillance	11,320,907	180,829	...	12,720,240
Program administration	18,523,430	2,055,336	...	12,921,367
Total Program—Budgetary	117,719,860	6,004,240	...	114,269,059

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Income Security Program				
								Operating				
...	113,925,000	...	5,984	(436,999)	1,115,000	(38,608,000)	76,000,985	Program administration	73,272,174	2,728,811	...	68,168,855
...	(38,608,000)	...	...	...	...	38,608,000	...	Revenue credited to the vote	...	...	...	...
...	75,317,000	...	5,984	(436,999)	1,115,000	...	76,000,985	Total—Operating	73,272,174	2,728,811	...	68,168,855
								Capital				
...	1,200,000	...	...	(48,000)	...	(407,000)	745,000	Program administration	845,973	(100,973)	...	1,503,508
...	(407,000)	...	...	...	...	407,000	...	Revenue credited to the vote	...	...	...	...
...	793,000	...	...	(48,000)	...	...	745,000	Total—Capital	845,973	(100,973)	...	1,503,508
								Transfer payments				
...	2,510,000,000	(8,000,000)	...	...	(1,439,346)	...	2,500,560,654	Family allowances	2,500,560,654	...	...	2,417,869,647
...	12,501,000,000	53,000,000	...	...	(29,151,286)	...	12,524,848,714	Old age security	12,524,848,714	...	...	11,417,600,744
...	15,011,000,000	45,000,000	...	...	(30,590,632)	...	15,025,409,368	Total—Transfer payments	15,025,409,368	...	...	13,835,470,391
								Program Summary				
...	2,510,000,000	(8,000,000)	...	...	(1,439,346)	...	2,500,560,654	Family allowances	2,500,560,654	...	...	2,417,869,647
...	12,501,000,000	53,000,000	...	...	(29,151,286)	...	12,524,848,714	Old age security	12,524,848,714	...	...	11,417,600,744
...	76,110,000	...	5,984	(484,999)	1,115,000	...	76,745,985	Program administration	74,118,147	2,627,838	...	69,672,363
...	15,087,110,000	45,000,000	5,984	(484,999)	(29,475,632)	...	15,102,155,353	Total Program—Budgetary	15,099,527,515	2,627,838	...	13,906,142,754
								Fitness and Amateur Sport Program				
								Operating				
...	3,250,000	...	...	236,618	27,000	...	3,513,618	Amateur sport	3,425,091	88,527	...	1,715,964
...	2,178,000	...	...	144,105	25,000	...	2,347,105	Fitness	2,229,109	117,996	...	1,267,918
...	4,625,000	1	7,854	47,706	15,582	...	4,696,143	Program administration	4,289,395	406,748	...	43,066,459
...	10,053,000	1	7,854	428,429	67,582	...	10,556,866	Total—Operating	9,943,595	613,271	...	46,050,341
								Capital				
...	...	...	...	56,100	...	...	56,100	Amateur sport	40,088	16,012	...	34,154
...	...	...	...	470	...	...	470	Fitness	470	...	...	5,037
...	32,000	...	...	...	...	...	32,000	Program administration	79,448	(47,448)	...	92,837
...	32,000	...	...	56,570	...	...	88,570	Total—Capital	120,006	(31,436)	...	132,028

...	44,012,000	4,161,001	...	2,499,999	...	...	50,673,000	Transfer payments Amateur sport	50,534,428	138,572	...	47,870,132
...	8,339,000	200,000	...	(115,000)	...	...	8,424,000	Fitness	7,568,065	855,935	...	7,786,726
...	...	...	...	...	...	...	...	Program administration	...	...	...	425,000
...	52,351,000	4,361,001	...	2,384,999	...	...	59,097,000	Total—Transfer payments	58,102,493	994,507	...	56,081,858
								Non-budgetary				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	20,000,000
								Program Summary				
...	47,262,000	4,161,001	...	2,792,717	27,000	...	54,242,718	Amateur sport	53,999,607	243,111	...	49,620,250
...	10,517,000	200,000	...	29,575	25,000	...	10,771,575	Fitness	9,797,644	973,931	...	9,059,681
...	4,657,000	1	7,854	47,706	15,582	...	4,728,143	Program administration	4,368,843	359,300	...	43,584,296
								Activities not required for the current year—				
...	...	...	...	...	...	...	...	Non-budgetary	...	...	...	20,000,000
...	62,436,000	4,361,002	7,854	2,869,998	67,582	...	69,742,436	**Total Program—**				
...	...	...	...	...	...	...	...	**Budgetary**	68,166,094	1,576,342	...	102,264,227
								Non-budgetary	...	...	...	20,000,000
								XV Olympic Winter Games Program				
								Operating				
...	1,489,000	...	...	...	10,000	...	1,499,000	XV Olympic Winter Games	1,265,597	233,403	...	1,186,798
								Capital				
...	33,900,000	...	...	(6,100,000)	...	...	27,800,000	XV Olympic Winter Games	23,419,955	4,380,045	...	7,234,118
								Transfer payments				
...	14,502,000	1,842,403	...	6,100,000	...	...	22,444,403	XV Olympic Winter Games	22,002,002	442,401	...	36,399,999
...	49,891,000	1,842,403	...	...	10,000	...	51,743,403	**Total Program—Budgetary**	46,687,554	5,055,849	...	44,820,915
								Total Department—				
...	26,333,146,000	45,952,906	176,500	...	(138,295,898)	...	26,240,979,508	**Budgetary**	26,198,706,805	42,272,703	...	24,756,919,135
...	...	...	...	...	...	...	...	**Non-budgetary**	...	...	...	20,000,000

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Medical Research Council				
...	3,484,000	50,001	...	159,999	29,000	...	3,723,000	Operating Administration	3,613,181	109,819	...	3,545,826
...	13,000	...	...	...	...	...	13,000	Capital Administration	17,648	(4,648)	...	63,062
...	127,086,000	30,850,000	...	(159,999)	...	...	157,776,001	Transfer payments Grants and scholarships	157,699,700	76,301	...	153,190,999
...	127,086,000	30,850,000	...	(159,999)	...	...	157,776,001	Program Summary Grants and scholarships	157,699,700	76,301	...	153,190,999
...	3,497,000	50,001	...	159,999	29,000	...	3,736,000	Administration	3,630,829	105,171	...	3,608,888
...	130,583,000	30,900,001	...	...	29,000	...	161,512,001	Total Program—Budgetary	161,330,529	181,472	...	156,799,887
...	26,463,729,000	76,852,907	176,500	...	(138,266,898)	...	26,402,491,509	Total Ministry—				
...	...	...	...	...	...	...	...	Budgetary	26,360,037,334	42,454,175	...	24,913,719,022
								Non-budgetary	...	...	...	20,000,000

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Departmental Administration Program				
							Grants				
							Policy, planning and information				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	217,000
							Intergovernmental and international affairs				
...	366,000	...	...	...	...	366,000	Grant to the United Nations Fund for Drug Abuse Control	366,000	...	...	333,000
...	99,000	1	...	25,999	...	125,000	Membership fees to international organizations	114,150	10,850	...	94,034
...	465,000	1	...	25,999	...	491,000		480,150	10,850	...	427,034
							Corporate management				
...	5,000	...	...	...	...	5,000	Grants to voluntary health and social services organizations under the Thérèse Casgrain Award	4,998	2	...	5,000
...	**470,000**	**1**	**...**	**25,999**	**...**	**496,000**	Total—Grants	**485,148**	**10,852**	**...**	**649,834**
							Contributions				
							Policy, planning and information				
...	1,770,000	...	...	...	...	1,770,000	Contributions to provinces and territories for the purpose of developing and implementing welfare information systems	1,706,909	63,091	...	2,420,000
...	...	...	...	5,000	...	5,000	Contribution to the Canadian Council on Social Development	5,000	...	...	20,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	25,000
...	**1,770,000**	**...**	**...**	**5,000**	**...**	**1,775,000**	Total—Contributions	**1,711,909**	**63,091**	**...**	**2,465,000**
							Program Summary by Activity				
...	1,770,000	...	...	5,000	...	1,775,000	Policy, planning and information	1,711,909	63,091	...	2,482,000
...	465,000	1	...	25,999	...	491,000	Intergovernmental and international affairs	480,150	10,850	...	427,034
...	5,000	...	...	...	...	5,000	Corporate management	4,998	2	...	5,000
...	**2,240,000**	**1**	**...**	**30,999**	**...**	**2,271,000**	**Total Program**	**2,197,057**	**73,943**	**...**	**2,914,034**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Health Services and Promotion Program				
							Grants				
							Health services and resources				
...	3,176,000	...	...	...	...	3,176,000	Grants to national voluntary health organizations to assist with the operating costs of national offices	3,034,500	141,500	...	3,025,072
...	...	1,000,000	...	...	...	1,000,000	Grant to the Canadian Cancer Society for the establishment of the Stephen Fonyo Fund	1,000,000	...	...	...
...	...	5,000,000	...	...	...	5,000,000	Grant to the Canadian Red Cross Society for the construction of new facilities to house the Canadian Blood Programme	5,000,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,664,015
...	3,176,000	6,000,000	...	...	...	9,176,000		9,034,500	141,500	...	5,689,087
...	...	2,000,000	...	...	...	2,000,000	Extramural research Grant to the John P Robarts Research Institute for ongoing research operating costs	2,000,000	...	...	...
...	**3,176,000**	**8,000,000**	**...**	**...**	**...**	**11,176,000**	Total—Grants	**11,034,500**	**141,500**	**...**	**5,689,087**
							Contributions				
							Health insurance				
...	5,414,000,000	...	...	...	(102,543,000)	5,311,457,000	(S) Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977				
...	1,076,000,000	...	...	...	(1,293,000)	1,074,707,000	Insured Health Services Program	5,311,457,000	...	...	5,321,533,000
...	6,490,000,000	...	...	...	(103,836,000)	6,386,164,000	Extended Health Care Services Program	1,074,707,000	...	...	1,008,853,000
								6,386,164,000	...	...	6,330,386,000
...	...	...	...	100,000	...	100,000	Health services and resources Contributions to organizations for projects related to Victims of Crime	...	100,000	...	...
							Extramural research				
...	19,309,000	...	...	...	...	19,309,000	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	18,773,602	535,398	...	18,123,000

...	4,240,000	...	...	...	...	4,240,000	Health promotion				
							Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	4,305,063	(65,063)	...	3,636,294
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	14,289
...	4,240,000	...	...	...	...	4,240,000		4,305,063	(65,063)	...	3,650,583
...	**6,513,549,000**	...	...	**100,000**	**(103,836,000)**	**6,409,813,000**	Total—Contributions	**6,409,242,665**	**570,335**	...	**6,352,159,583**
							Program Summary by Activity				
...	6,490,000,000	...	...	...	(103,836,000)	6,386,164,000	Health insurance	6,386,164,000	...	...	6,330,386,000
...	3,176,000	6,000,000	...	100,000	...	9,276,000	Health services and resources	9,034,500	241,500	...	5,689,087
...	19,309,000	2,000,000	...	...	...	21,309,000	Extramural research	20,773,602	535,398	...	18,123,000
...	4,240,000	...	...	...	...	4,240,000	Health promotion	4,305,063	(65,063)	...	3,650,583
...	**6,516,725,000**	**8,000,000**	...	**100,000**	**(103,836,000)**	**6,420,989,000**	**Total Program**	**6,420,277,165**	**711,835**	...	**6,357,848,670**
							Social Services Program				
							Grants				
							Social development				
...	**3,427,000**	...	...	...	...	**3,427,000**	Grants to national voluntary social service organizations to assist with the operating costs of national offices	**3,387,757**	**39,243**	...	**3,053,107**
							Contributions				
							Canada Assistance Plan				
...	3,928,400,000	(44,300,000)	...	...	(7,995,326)	3,876,104,674	(S) Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	3,876,104,674	...	...	3,635,290,019
...	71,949,000	...	...	...	...	71,949,000	Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements	74,231,909	(2,282,909)	...	99,967,682
							Services to young offenders in the provinces of New Brunswick, Quebec, Ontario, British Columbia and the Yukon Territory—Payments to provinces and territories in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces/territories, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions				

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							towards the cost of services provided in the provinces/territories to young offenders who were committed to the care of provincial/territorial authorities prior to the proclamation of the Young Offenders Act on April 2nd, 1984 and who are not dealt with under that Act; and who are under the jurisdiction of correctional authorities instead of child welfare authorities or under the care or custody of child welfare authorities but not subject to an order of the provincial/territorial secretary ordering that the young offenders be dealt with under the child welfare law of the province/territory				
...	8,000,000		...	...	(2,384,999)	...	5,615,001	927,406	4,687,595	...	19,974,929
							Vocational rehabilitation research—Contributions to provincial and municipal governments, to universities, corporations, associations and individuals for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act				
...	75,000		...	...	...	...	75,000	53,467	21,533	...	5,000
...	4,008,424,000	(44,300,000)	...	(2,384,999)	(7,995,326)	3,953,743,675		3,951,317,456	2,426,219	...	3,755,237,630
							Social development				
							Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for improvement of welfare services	3,001,102	37,820	...	3,324,580
...	3,497,000		...	...	(458,078)	...	3,038,922				
...	...		...	...	458,078	...	458,078	458,078	...	...	...
...	3,497,000		...	...	...	...	3,497,000	3,459,180	37,820	...	3,324,580
							New Horizons				
							Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community	12,126,704	1,244,296	...	13,371,000
...	13,371,000		...	...	...	...	13,371,000				
...	4,025,292,000	(44,300,000)	...	(2,384,999)	(7,995,326)	3,970,611,675	Total—Contributions	3,966,903,340	3,708,335	...	3,771,933,210

...	4,008,424,000	(44,300,000)	...	(2,384,999)	(7,995,326)	3,953,743,675	**Program Summary by Activity**					
...	6,924,000	...	...	...	...	6,924,000	Canada Assistance Plan	3,951,317,456	2,426,219	...		3,755,237,630
...	13,371,000	...	...	...	...	13,371,000	Social development	6,846,937	77,063	...		6,377,687
							New Horizons	12,126,704	1,244,296	...		13,371,000
...	4,028,719,000	(44,300,000)	...	(2,384,999)	(7,995,326)	3,974,038,675	**Total Program**	3,970,291,097	3,747,578	...		3,774,986,317
							Medical Services Program					
							Grants					
							Indian and northern health services					
							Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies	82,861	17,139	...		23,265
...	100,000	...	...	...	...	100,000						
							Contributions					
							Indian and northern health services					
							Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	3,936,351	55,649	...		8,121,616
...	3,992,000	...	...	...	...	3,992,000						
							Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	684,000	5,600	...		664,000
...	1,019,000	...	...	(329,400)	...	689,600						
							Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services	23,216,086	1,191,214	...		20,833,860
...	20,083,000	2,163,000	...	2,161,300	...	24,407,300						
							Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	37,060,340	5,101,660	...		29,231,111
...	47,166,000	...	...	(5,004,000)	...	42,162,000						
							Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	964,119	62,881	...		1,014,563
...	1,027,000	...	...	...	...	1,027,000						
							Contributions to the Government of the Northwest Territories for the transfer of the operational and administrative control of the Frobisher Bay General Hospital	1,049,609	110,391	...		3,915,038
...	4,280,000	...	...	(3,120,000)	...	1,160,000						
							Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	1,247,848	545,152	...		311,133
...	1,090,000	...	...	703,000	...	1,793,000						
							Contribution to the Government of the Northwest Territories for the construction of the Stanton Yellowknife Hospital	1,374,071	2,005,929	...		767,018
...	3,380,000	...	...	...	...	3,380,000	Items not required for the current year	...	...	...		9,500
...	...	...	...	...	...	...						
...	82,037,000	2,163,000	...	(5,589,100)	...	78,610,900		69,532,424	9,078,476	...		64,867,839
							Prosthetic services					
							Contribution to the Parkwood Hospital in London for the provision of prosthetic fitting and repair services	750,000	...	...		...
...	...	...	...	750,000	...	750,000						

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	**82,037,000**	**2,163,000**	...	**(4,839,100)**	...	**79,360,900**	Total—Contributions	**70,282,424**	**9,078,476**	...	**64,867,839**
							Program Summary by Activity				
...	**82,137,000**	**2,163,000**	...	**(5,589,100)**	...	**78,710,900**	Indian and northern health services	**69,615,285**	**9,095,615**	...	**64,891,104**
...	...	...	...	**750,000**	...	**750,000**	Prosthetic services	**750,000**	...	...	...
...	**82,137,000**	**2,163,000**	...	**(4,839,100)**	...	**79,460,900**	**Total Program**	**70,365,285**	**9,095,615**	...	**64,891,104**
							Health Protection Program				
							Grants				
							Food safety, quality and nutrition				
...	15,000	...	...	...	...	15,000	National Food Distribution Centre	15,000	...	...	15,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	40,000
...	15,000	...	...	...	...	15,000		15,000	...	...	55,000
							Environmental quality and hazards				
...	50,000	...	...	...	...	50,000	World Health Organization	50,000	...	...	50,000
...	5,000	...	...	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	782,144
...	55,000	...	...	...	...	55,000		55,000	...	...	837,144
...	**70,000**	...	...	...	...	70,000	Total—Grants	**70,000**	...	...	**892,144**
							Contributions				
							Food safety, quality and nutrition				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000
							Environmental quality and hazards				
...	...	...	...	3,000	...	3,000	Contributions to organizations in support of program objectives	3,000	...	...	...
...	...	...	...	**3,000**	...	3,000	Total—Contributions	3,000	...	...	**10,000**
							Program Summary by Activity				
...	15,000	...	...	...	...	15,000	Food safety, quality and nutrition	15,000	...	...	65,000
...	55,000	...	...	3,000	...	58,000	Environmental quality and hazards	58,000	...	...	837,144
...	**70,000**	...	...	**3,000**	...	73,000	**Total Program**	73,000	...	...	**902,144**

...	2,510,000,000	(8,000,000)	...	...	(1,439,346)	2,500,560,654
...	8,874,000,000	(17,000,000)	...	...	668,415	8,857,668,415
...	3,365,000,000	(31,000,000)	...	...	(14,571,726)	3,319,428,274
...	262,000,000	101,000,000	...	...	(15,247,975)	347,752,025
...	12,501,000,000	53,000,000	...	...	(29,151,286)	12,524,848,714
...	15,011,000,000	45,000,000	...	...	(30,590,632)	15,025,409,368
...	...	...	...	...	...	...
...	2,510,000,000	(8,000,000)	...	...	(1,439,346)	2,500,560,654
...	12,501,000,000	53,000,000	...	...	(29,151,286)	12,524,848,714
...	15,011,000,000	45,000,000	...	...	(30,590,632)	15,025,409,368

Income Security Program

Grants				
Family allowances				
(S) Family allowance payments	2,500,560,654	...	...	2,417,754,913
Old age security				
(S) Old age security payments	8,857,668,415[1]	...	...	8,215,897,885[1]
(S) Guaranteed income supplement payments	3,319,428,274[1]	...	...	2,952,921,120[1]
(S) Spouse's allowance payments	347,752,025[1]	...	...	248,781,739[1]
	12,524,848,714	...	...	11,417,600,744
Total—Grants	15,025,409,368	...	...	13,835,355,657
Contributions				
Family allowances				
Items not required for the current year	...	...	...	114,734
Program Summary by Activity				
Family allowances	2,500,560,654	...	...	2,417,869,647
Old age security	12,524,848,714	...	...	11,417,600,744
Total Program	15,025,409,368	...	...	13,835,470,391

...	31,373,000	2,661,001	...	1,681,768	...	35,715,769
...	4,441,000	...	...	246,902	...	4,687,902
...	3,994,000	...	...	991,000	...	4,985,000
...	4,204,000	1,500,000	...	(419,671)	...	5,284,329
...	...	...	...	...	...	...
...	44,012,000	4,161,001	...	2,499,999	...	50,673,000

Fitness and Amateur Sport Program

Contributions				
Amateur sport				
Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians	35,578,078	137,691	...	31,859,001
Contributions to the National Sport and Recreation Centre Inc. towards the costs of services provided to resident and non-resident organizations	4,687,902	...	...	4,358,294
Contributions towards the academic, living and training expenses of outstanding amateur athletes	4,984,119	881	...	4,890,309
Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada	5,284,329	...	...	5,637,528
Items not required for the current year	...	...	...	1,125,000
	50,534,428	138,572	...	47,870,132

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Fitness				
							Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	6,707,065	855,935	...	6,951,726
...	7,478,000	200,000	...	(115,000)	...	7,563,000					
							Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	861,000	...	...	835,000
...	861,000	...	...	...	...	861,000					
...	8,339,000	200,000	...	(115,000)	...	8,424,000		7,568,065	855,935	...	7,786,726
							Program administration				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	425,000
							Program Summary by Activity				
...	44,012,000	4,161,001	...	2,499,999	...	50,673,000	Amateur sport	50,534,428	138,572	...	47,870,132
...	8,339,000	200,000	...	(115,000)	...	8,424,000	Fitness	7,568,065	855,935	...	7,786,726
...	...	...	...	...	...	...	Program administration	...	...	...	425,000
...	52,351,000	4,361,001	...	2,384,999	...	59,097,000	**Total Program**	58,102,493	994,507	...	56,081,858
							XV Olympic Winter Games Program				
							Contributions				
							XV Olympic Winter Games				
							Payments towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988	22,002,002	442,401	...	36,399,999
...	14,502,000	1,842,403	...	6,100,000	...	22,444,403					
...	**14,502,000**	**1,842,403**	...	**6,100,000**	...	**22,444,403**	**Total Program**	**22,002,002**	**442,401**	...	**36,399,999**
...	**25,707,744,000**	**17,066,405**	...	**1,394,899**	**(142,421,958)**	**25,583,783,346**	**Total Department**	**25,568,717,467**	**15,065,879**	...	**24,129,694,517**

							Medical Research Council				
							Grants				
							Grants and scholarships				
...	127,086,000	30,850,000	...	(159,999)	...	157,776,001	Grants and scholarships in aid of research	157,699,700	76,301	...	153,190,999
...	**127,086,000**	**30,850,000**	**...**	**(159,999)**	**...**	**157,776,001**	**Total Program**	**157,699,700**	**76,301**	**...**	**153,190,999**
...	**25,834,830,000**	**47,916,405**	**...**	**1,234,900**	**(142,421,958)**	**25,741,559,347**	**Total Ministry**	**25,726,417,167**	**15,142,180**	**...**	**24,282,885,516**

(S) Statutory transfer payment.
(1) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Departmental Administration Program			
Budgetary (respendable revenues)			
Departmental executive			
Recoverable expenditures on behalf of the Canada Pension Plan	160,000	106,000	105,000
Policy, planning and information			
Recoverable expenditures on behalf of the Canada Pension Plan	248,000	248,000	240,000
Corporate management			
Recoverable expenditures on behalf of the Canada Pension Plan	1,116,000	1,147,794	1,206,000
Total Program—Budgetary	**1,524,000**	**1,501,794**	**1,551,000**
Income Security Program			
Budgetary (respendable revenues)			
Program administration			
Operating expenditures recovered from Canada Pension Plan	39,015,000	38,829,333	36,378,543
Total Program—Budgetary	**39,015,000**	**38,829,333**	**36,378,543**
Total Ministry—Budgetary	**40,539,000**	**40,331,127**	**37,929,543**

Revenue

	Current year	Previous year
	$	$
Department		
Departmental Administration Program		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Canadian Sports Pool Corporation—Interest	1,096,301	...
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	700	11,080
Sundries	29,403	1,165
	30,103	12,245
Services and service fees—		
Staff accommodation	4,964	5,479
Other non-tax revenue—		
Adjustment of prior years recoveries—		
Canada Pension Plan	188,794	...
Transfer from deposit and trust account—		
Canadian Sports Pool Corporation	4,200,000	...
Sundries	3,688	2,984
	4,392,482	2,984
Total Program	**5,523,850**	**20,708**
Health Services and Promotion Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	98,945	78,690
Refunds of purchased goods and services	13,061	111,856
Refunds of capital expenditures	...	7,770
Refunds of transfer payments	172,424	17,792
Sundries	1,732	12,031
	286,162	228,139
Other non-tax revenue—		
Sundries	71,659	71
Total Program	**357,821**	**228,210**

	Current year	Previous year
	$	$
Social Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	2,794	...
Refunds of purchased goods, and services	168	937
Refunds of transfer payments	303,973	715,231
	306,935	716,168
Other non-tax revenue—		
Sundries	...	554
Total Program	**306,935**	**716,722**
Medical Services Program		
Non-Tax Revenue		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	997,410	493,228
Refunds of purchased goods and services	931,339	176,674
Refunds of capital expenditures	17,633	354,499
Refunds of transfer payments	386,031	602,995
Sundries	852,731	153,369
	3,185,144	1,780,765
Services and service fees—		
Inpatient services	18,826,002	15,508,788
Outpatient services	2,363,067	3,171,996
Professional fees—Patients	1,862,518	1,456,268
Cost sharing agreements	8,298,402	5,893,595
Prostetic services	1,150,299	1,110,572
Staff accommodation	1,240,527	1,178,014
Concessions	76,061	102,396
Sundries	137,733	143,084
	33,954,609	28,564,713
Proceeds from sales—		
Dietary revenue	197,539	190,650
Pharmacy revenue	78,311	80,005
Sundries	124	7,364
	275,974	278,019

	Current year	Previous year
	$	$
Other non-tax revenue—		
Sundries	210,285	205,067
Total Program	**37,626,012**	**30,828,564**
Health Protection Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of purchased goods and services	50,845	84,808
Refunds of capital expenditures	18,459	1,997
Sundries	74	...
	69,378	86,805
Privileges, licences and permits—		
Drug controls	4,375	4,400
Business licences	4,375	4,500
	8,750	8,900
Services and service fees—		
Radiation dosimetry services	911,034	820,229
Food and drug analysis fees	75	300
	911,109	820,529
Proceeds from sales—		
Sundries	...	800
Other non-tax revenue—		
Food and drug penalties	143,031	181,958
Opium and narcotic penalties	3,213,400	3,681,927
Opium and narcotic seizures	1,855,773	1,123,510
Sundries	50,806	24,626
	5,263,010	5,012,021
Total Program	**6,252,247**	**5,929,055**
Income Security Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	3,123	3,680
Refunds of purchased goods and services	20,466	7,812
Sundries	1,361	600
	24,950	12,092
Other non-tax revenue—		
Sundries	616	1,421
Total Program	**25,566**	**13,513**
Fitness and Amateur Sport Program		
Non-Tax Revenue—		
Refunds of previous years' expenditures—		
Adjustment to prior year's Payables at Year end (PAYE)	30,412	1,587
Refunds of purchased goods and services	2,757	26,636
Refunds of transfer payments	1,074,841	844,002
Sundries	...	745
	1,108,010	872,970
Other non-tax revenue—		
Proceeds from Federal-Provincial agreements on lotteries	69,758,524	35,062,321
Total Program	**70,866,534**	**35,935,291**
Total Department	**120,958,965**	**73,672,063**
Medical Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds from previous years' awards	253,182	232,838
Total Program	**253,182**	**232,838**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	1,096,301	...
Refunds of previous years' expenditure	5,263,864	3,942,022
Privileges, licences and permits	8,750	8,900
Services and service fees	34,870,682	29,390,721
Proceeds from sales	275,974	278,819
Other non-tax revenue	79,696,576	40,284,439
Total Ministry	**121,212,147**	**73,904,901**

SECTION 17

1985-86
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

CONTENTS

	Page
Program objectives and activity descriptions	17.2
Ministry summary	17.3
Programs by activity	17.5
Transfer payments	17.7
Details of amounts credited to the vote	17.7
Revenue	17.8

Customs and Excise

Objective

To ensure that all duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded; to control, for the protection of Canadian industry and society the movement of people, goods and conveyances entering or leaving Canada as required to achieve compliance with legislation; to protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods, as well as by other forms of unfair foreign competition.

Activity Description

Excise
To administer the Excise Act, the Excise Tax Act and other relevant legislation and thereby ensure that duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded at least cost to the public and in a manner which ensures the highest degree of public confidence in the integrity, efficiency and fairness of the excise process.

Customs
To administer the Customs Act, Customs Tariff, Anti-dumping Act, countervailing Duty Regulations and other relevant legislation and regulations and thereby control, for the protection of Canadian industry and society, the movement of people, goods and conveyances entering or leaving Canada, and protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods as well as by other forms of unfair foreign competition.

Corporate Administration
To provide management direction, planning coordination and central administrative services to the department.

Taxation

Objective

To administer and enforce the Income Tax Act, various federal and provincial statutes related thereto, including parts of the Canada Pension Plan and the Unemployment Insurance Act, 1971 and various provincial tax credit plans.

Activity Description

Returns Processing
The tasks involved to foster self-assessment by the taxpayer, from the provision of information and forms for the preparation of Income Tax or information returns through the processing of the return and payment, to the issuance of an assessment notice, refund cheque or tax bill and subsequently the filing away of these returns in storage and the processing of any requests received from the taxpayer to effect a change or adjustment to the return.

Compliance
Functions performed, after the initial assessment of the return is completed, to ensure that the taxpayer has complied with the requirements of the filing, reporting and payment provisions of the Income Tax Act.

Notices of Objection and Appeals
The independent second look at the assessment or reassessment when the taxpayer feels unfairly or inaccurately assessed.

Administration
Head office executive direction as well as the four Regional Offices' executive and support staff, the head office division that sets departmental policy related to amendments of the Income Tax Act and Regulations, and the head office management, personnel and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Customs and Excise				
...	359,926,000	...	...	359,926,000	1	Operating expenditures				
					1c	Transfer of $2,386,000 from National Revenue Vote 5				
...	...	7,550,600	...	7,550,600						
...	...	...	2,386,000	2,386,000		Transfer from Vote 5				
...	359,926,000	7,550,600	2,386,000	369,862,600		Total—Vote 1	359,061,002	10,801,598	...	352,417,362
...	14,380,000	...	...	14,380,000	5	Capital expenditures				
...	...	...	(2,386,000)	(2,386,000)		Transfer to Vote 1				
...	14,380,000	...	(2,386,000)	11,994,000		Total—Vote 5	8,443,383	3,550,617	...	11,130,017
					(S)	Minister of National Revenue—Salary and motor car allowance	39,530	...	...	41,974
...	42,400	...	(2,870)	39,530						
...	43,277,600	...	4,446,400	47,724,000	(S)	Contributions to employee benefit plans	47,724,000	...	...	44,953,000
...	...	...	14,959	14,959	(S)	Federal Court awards	14,959	...	...	...
...	417,626,000	7,550,600	4,458,489	429,635,089		**Total Program—Budgetary**	415,282,874	14,352,215	...	408,542,353
						Taxation				
...	619,407,000	...	...	619,407,000	10	Operating expenditures				
...	...	...	409,700	409,700		Transfer from TB Vote 10[1]				
...	619,407,000	...	409,700	619,816,700		Total—Vote 10	602,064,311	17,752,389	...	566,364,931
...	14,143,000	...	...	14,143,000	15	Capital expenditures	10,382,207	3,760,793	...	16,914,567
...	79,402,000	...	8,149,000	87,551,000	(S)	Contributions to employee benefit plans	87,551,000	...	...	79,823,000
...	...	...	267,207	267,207	(S)	Federal and Supreme Court awards	267,207[2]	...	...	107,914
...	712,952,000	...	8,825,907	721,777,907		**Total Program—Budgetary**	700,264,725	21,513,182	...	663,210,412
						Canada Post Corporation[3]				
					20	Payments to the Canada Post Corporation for special purposes	...	...	...	...
...	170,000,000	...	(170,000,000)	...						
					(S)	Estimated operating and income charges in excess of revenues in accordance with subsections 29(1) and (2) of the Canada Post Corporation Act	...	...	...	...
...	200,000,000	...	(200,000,000)	...						
...	370,000,000	...	(370,000,000)	...		Total budgetary	...	...	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	(L) Loans to the Corporation pursuant to the Canada Post Corporation Act, Section 28. Limit $500,000,000. (Net)				
500,000,000	...	...	(500,000,000)	...			...	...	...	...
...	370,000,000	...	(370,000,000)	...		**Total Program[3]— Budgetary**	...	...	...	...
500,000,000	...	...	(500,000,000)	...		**Non-budgetary**	...	...	...	...
...	1,500,578,000	7,550,600	(356,715,604)	1,151,412,996		**Total Ministry— Budgetary**	1,115,547,599	35,865,397	...	1,071,752,765
500,000,000	...	...	(500,000,000)	...		**Non-budgetary**	...	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

(2) This amount includes $170,376 as Federal Court awards, $49,903 as Supreme Court awards and $46,928 as court cost awards—Appeals.

(3) The Canada Post Corporation was transferred to the Ministry of Consumer and Corporate Affairs (PC 1985-2635 dated August 20, 1985).

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Customs and Excise				
								Operating				
...	67,937,000	3,841,500	...	(940,500)	740,351	...	71,578,351	Excise	70,997,895	580,456	...	65,181,901
...	282,880,000	4,077,000	...	(7,432,233)	3,283,868	...	282,808,635	Customs	282,900,756	(92,121)	...	278,370,066
...	52,429,000	(367,900)	...	10,758,733	434,270	...	63,254,103	Corporate administration	52,940,840	10,313,263	...	53,860,369
...	403,246,000	7,550,600	...	2,386,000	4,458,489	...	417,641,089	Total—Operating	406,839,491	10,801,598	...	397,412,336
								Capital				
...	524,000	...	...	(205,000)	...	...	319,000	Excise	300,688	18,312	...	982,333
...	5,044,000	...	...	(655,000)	...	...	4,389,000	Customs	3,904,758	484,242	...	5,004,822
...	8,812,000	...	...	(1,526,000)	...	...	7,286,000	Corporate administration	4,237,937	3,048,063	...	5,142,862
...	14,380,000	...	...	(2,386,000)	...	...	11,994,000	Total—Capital	8,443,383	3,550,617	...	11,130,017
								Program Summary				
...	68,461,000	3,841,500	...	(1,145,500)	740,351	...	71,897,351	Excise	71,298,583	598,768	...	66,164,234
...	287,924,000	4,077,000	...	(8,087,233)	3,283,868	...	287,197,635	Customs	286,805,514	392,121	...	283,374,888
...	61,241,000	(367,900)	...	9,232,733	434,270	...	70,540,103	Corporate administration	57,178,777	13,361,326	...	59,003,231
...	417,626,000	7,550,600	...	...	4,458,489	...	429,635,089	Total Program—Budgetary	415,282,874	14,352,215	...	408,542,353
								Taxation				
								Operating				
...	334,582,000	...	142,740	...	3,248,000	...	337,972,740	Returns processing	320,464,478	17,508,262	...	281,775,133
...	372,379,000	...	264,871	...	4,226,000	...	376,869,871	Compliance	375,006,827	1,863,044	...	342,284,013
...	25,455,000	...	2,089	...	312,000	...	25,769,089	Notices of objection and appeals	23,515,009	2,254,080	...	24,839,880
...	48,032,000	...	...	...	630,207	...	48,662,207	Administration	45,386,777	3,275,430	...	63,181,300
...	780,448,000	...	409,700	...	8,416,207	...	789,273,907	Total—Operating	764,373,091	24,900,816	...	712,080,326
								Capital				
...	7,680,000	...	...	...	...	...	7,680,000	Returns processing	5,704,759	1,975,241	...	13,497,463
...	2,452,000	...	...	...	...	...	2,452,000	Compliance	1,569,438	882,562	...	892,379
...	89,000	...	...	...	...	...	89,000	Notices of objection and appeals	16,726	72,274	...	17,472
...	3,922,000	...	...	...	...	...	3,922,000	Administration	3,091,284	830,716	...	2,507,253
...	14,143,000	...	...	...	...	...	14,143,000	Total—Capital	10,382,207	3,760,793	...	16,914,567
								Transfer payments				
...	64,000	...	...	...	...	...	64,000	Administration	52,958	11,042	...	47,519
...	(81,703,000)	...	...	...	...	...[1]	(81,703,000)	Revenue credited to the vote	(74,543,531)	(7,159,469)	...	(65,832,000)

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	342,262,000	...	142,740	...	3,248,000	...	345,652,740	Returns processing	326,169,237	19,483,503	...	295,272,596
...	374,831,000	...	264,871	...	4,226,000	...	379,321,871	Compliance	376,576,265	2,745,606	...	343,176,392
...	25,544,000	...	2,089	...	312,000	...	25,858,089	Notices of objection and appeals	23,531,735	2,326,354	...	24,857,352
...	52,018,000	...	...	...	630,207	...	52,648,207	Administration	48,531,019	4,117,188	...	65,736,072
...	(81,703,000)	...	...	...	...	...	(81,703,000)	Revenue credited to the vote	(74,543,531)	(7,159,469)	...	(65,832,000)
...	712,972,000	...	409,700	...	8,416,207	...	721,777,907	**Total Program—Budgetary**	700,264,725	21,513,182	...	663,210,412
								Canada Post Corporation[2]				
								Operating				
								Estimated operating and income charges of the Corporation in excess of annual revenues	...	...	...	...
...	200,000,000	...	(200,000,000)	...	...	...	...	Special purposes: infrastructure costs related to cultural mailings	...	...	...	...
...	170,000,000	...	(170,000,000)	...	...	...	...					
...	370,000,000	...	(370,000,000)	...	...	...	...	Total—Operating	...	...	...	...
								Non-budgetary				
500,000,000	...	...	(500,000,000)	...	...	...	...	Canada Post Corporation—Loans	...	...	...	...
								Program Summary				
								Estimated operating and income charges of the Corporation in excess of annual revenues	...	...	...	...
...	200,000,000	...	(200,000,000)	...	...	...	...	Special purposes: infrastructure costs related to cultural mailings	...	...	...	...
...	170,000,000	...	(170,000,000)	...	...	...	...	Canada Post Corporation—Loans—Non-budgetary	...	...	...	...
500,000,000	...	...	(500,000,000)	...	...	...	...					
...	370,000,000	...	(370,000,000)	...	...	...	...	**Total Program—Budgetary**	...	...	...	...
500,000,000	...	...	(500,000,000)	...	...	...	...	**Non-budgetary**	...	...	...	...
...	1,500,578,000	7,550,600	(369,590,300)	...	12,874,696	...	1,151,412,996	Total Ministry— Budgetary	1,115,547,599	35,865,397	...	1,071,752,765
500,000,000	...	...	(500,000,000)	...	...	...	...	Non-budgetary	...	...	...	...

(1) Amounts credited to the vote of $81,703,000 were not allocated to activities.
(2) The Canada Post Corporation was transfered to the Ministry of Consumer and Corporate Affairs (PC 1985-2635 dated August 20, 1985).

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available fo use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Taxation				
							Contributions				
							Administration				
...	53,000	...	...	...	...	53,000	Inter-American Centre of Tax Administrators	40,197	12,803	...	38,424
...	11,000	...	...	...	...	11,000	Commonwealth Association of Tax Administrators	12,761	(1,761)	...	9,095
...	**64,000**	...	...	...	...	64,000	**Total Program**	52,958	**11,042**	...	**47,519**
...	**64,000**	...	...	...	...	64,000	Total Ministry	52,958	**11,042**	...	**47,519**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Taxation			
Budgetary (respendable revenues)			
Canada Pension Plan	52,561,000	45,491,000	38,192,000
Unemployment insurance	28,874,000	28,874,000	27,640,000
Statistics Canada (census)	268,000	178,531	...
Total Program—Budgetary	**81,703,000**	74,543,531	**65,832,000**
Total Ministry—Budgetary	**81,703,000**	74,543,531	**65,832,000**

Revenue

	Current year	Previous year
	$	$
Customs and Excise		
Tax Revenue—		
Sales tax—		
Domestic	8,269,703,205	6,549,959,699
Importations	1,538,502,522	1,509,015,833
	9,808,205,727	*8,058,975,532*
Less: drawbacks	12,832,047	9,568,153
refunds	390,232,309	319,912,515
rebates	22,396,054	...
	425,510,410	*329,480,668*
	9,382,695,317	7,729,494,864
Customs import duties	4,401,983,432	4,223,573,867
Less: drawbacks	262,275,411	250,660,739
refunds	164,752,925	177,200,339
	427,028,336	*427,861,078*
	3,974,955,096	3,795,712,789
Excise duties—		
Matured spirits	496,930,675	518,084,663
Unmatured spirits	6,545,321	4,591,492
Beer	372,746,115	362,767,909
Cigarettes	579,997,776	560,724,764
Cigars	1,938,501	1,434,041
Manufactured tobacco	15,158,584	13,975,219
Canadian raw leaf tobacco	13,537	12,740
Licences	33,916	33,312
	1,473,364,425	*1,461,624,140*
Less: refunds	324,781	39,301
	1,473,039,644	1,461,584,839
Natural gas and gas liquids tax—		
Natural gas	84,932	757,218
Natural gas liquids	9,199	636,299
	94,131	*1,393,517*
Less: refunds	15,034,499	17,792,095
	(14,940,368)	(16,398,578)
Excise tax—Gasoline	781,279,786	477,238,633
Less: refunds	52,411,981	72,658,314
	728,867,805	404,580,319
Aviation gas and diesel fuel—		
Aviation gas	20,330,445	...
Diesel fuel	76,927,617	...
	97,258,062	...
Less: rebates	56,402,603	...
	40,855,459	...
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	1,010,741,214	566,474,413
Cigars	9,601,374	6,680,614
Tobacco	43,526,530	23,073,963
Jewellery	59,444,643	51,284,344
Lighters	4,128,609	3,048,555
Automobiles	1,056,903	1,108,657
Matches	674,737	862,693
Playing cards	1,533,943	1,555,086
Coin games	985,295	1,518,614
Smokers' accessories	738,493	594,666
Automotive air conditioners	54,073,337	38,401,026
Wines	102,051,341	97,664,356
Miscellaneous	5,000,914	2,661,180
	1,293,557,333	*794,928,167*
Telecommunications programming services	52,361,582	44,828,403
Other—		
Penalties	8,379,669	12,565,128
Interest	3,993,135	...
	12,372,804	*12,565,128*
Less: drawbacks	303,360	275,491
refunds of telecommunications programming services	13,025	...
other refunds	3,724,323	2,246,173
	4,040,708	*2,521,664*
	1,354,251,011	849,800,034
Total Tax Revenue	**16,939,723,964**	**14,224,774,267**
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Public buildings and properties—Interest	131,691	114,840
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	156,768	105,086
Adjustments to prior year's Payables at Year End (PAYE)	433,286	146,742
	590,054	251,828

	Current year	Previous year
	$	$
Privileges, licences and permits—		
Brokers licence fees	524,365	397,958
Services and service fees—		
Customs bonded warehouse fees	1,689,776	282,547
Special services fees	1,899,432	1,619,639
Other fees	110,008	61,621
	3,699,216	1,963,807
Proceeds from sales—		
Sale of unclaimed goods, seals, etc.	1,570,299	1,110,501
Spirit age labels	575,915	577,577
Other	110,357	54,909
	2,256,571	1,742,987
Other non-tax revenue—		
Customs penalties	1,500,444	981,361
Customs seizures	774,297	1,286,888
Investigation services seizures	6,091,460	7,035,587
Port seizures	5,522,741	5,385,256
Duty free shops	219,804	104,960
Other	707,254	732,756
	14,816,000	15,526,808
Total Non-Tax Revenue	**22,017,897**	**19,998,228**
Total Program	**16,961,741,861**	**14,246,772,495**
Taxation		
Tax Revenue—		
Income tax—		
Personal—		
Deductions at source	24,081,408,927	20,894,745,303
Other collections	8,926,386,974	8,359,156,164
	33,007,795,901	*29,253,901,467*
Corporation	9,210,106,290	9,379,601,035
Non-resident	1,053,595,387	1,020,861,899
	43,271,497,578	39,654,364,401
Petroleum and gas revenue tax—		
Petroleum and gas	1,854,443,752	2,420,913,729
Resource royalty	182,767,375	141,820,476
	2,037,211,127	2,562,734,205
Other	124,939,632	105,882,920
Total Tax Revenue	**45,433,648,337**	**42,322,981,526**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	121,120	575,680
Adjustment to prior year's Payables at Year End (PAYE)	518,043	817,004
	639,163	1,392,684
Services and service fees—		
Ruling fees	644,087	597,430
Provincial tax credit fees	4,849,389	4,925,219
Accounts receivable	340,439	288,849
Foreign travel	158,210	245,260
	5,992,125	6,056,758
Proceeds from sales	504	372
Other non-tax revenue—		
Fines and forfeitures	2,737,295	3,625,866
Law costs awards	1,144	2,382
Access to information	2,009	433
Sundry	188,955	675,627
	2,929,403	4,304,308
Total Non-Tax Revenue	**9,561,195**	**11,754,122**
Total Program	**45,443,209,532**	**42,334,735,648**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Income tax—		
Personal	33,007,795,901	29,253,901,467
Corporation	9,210,106,290	9,379,601,035
Non-resident	1,053,595,387	1,020,861,899
	43,271,497,578	*39,654,364,401*
Excise taxes and duties—		
Sales tax	8,382,695,317	7,729,494,864
Customs import duties	3,974,955,096	3,795,712,789
Excise duties	1,473,039,644	1,461,584,839
Other	1,354,291,011	849,800,034
Energy taxes—		
Petroleum and gas revenue tax	2,037,211,127	2,562,734,205
Natural gas and gas liquids tax	(14,940,368)	(16,398,578)
Excise tax—Gasoline	728,867,805	404,580,319
Aviation gas and diesel fuel	40,855,459	...
	18,976,935,091	*16,787,508,472*
Oil	124,939,632	105,882,920
Total Tax Revenue	62,373,372,301	56,547,755,793
Non-Tax Revenue—		
Return on investments	131,691	114,840
Refunds of previous years' expenditure	1,229,217	1,644,512
Privileges, licences and permits	524,365	397,952
Services and service fees	9,691,341	8,020,565
Proceeds from sales	2,257,075	1,743,359
Other non-tax revenue	17,745,403	19,831,116
Total Non-Tax Revenue	31,579,092	31,752,350
Total Ministry	62,404,951,393	56,579,508,143

SECTION 18

1985-86
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

CONTENTS

	Page
Program objectives and activity descriptions	18.2
Ministry summary	18.4
Programs by activity	18.5
Transfer payments	18.7
Revenue	18.8

The Senate

Objective

To enable the Senate to carry out its constitutional role.

Activity Description

Members of the Senate
Salaries and allowances to Members of the Senate, the Government's contribution to the Members of Parliament Retiring Allowances Account and pensions to retired Senators.

Officers of the Senate
Salaries and allowances to the Officers of the Senate including the Speaker, the Leader of the Opposition in the Senate, the clerk, and other officers at the Table, the Parliamentary Counsel, supporting staff and other related administrative expenses.

Administration
Personnel and financial administration, procurement of supplies, various administrative support services; salaries of secretarial staff and other administrative expenses.

Legislative Services
Reporting of debates and editing and publishing of Hansard, provision of secretarial and advisory services to Committees and publication of their reports; and publication of the official documents of the Senate.

Building Services
Provision of housekeeping services in the Senate including protective, cleaning, and page services.

House of Commons

Objective

To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Activity Description

Members of the House
Salaries and allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Assistant Deputy Chairman of Committees, Leaders of the Opposition parties, other political officers of the House and Members of the House of Commons; staff salaries and related office expenses for the above and for the caucus research groups; Government's contribution under the Members of Parliament Retiring Allowances Act and the Supplementary Retirement Benefits Act.

Procedural Services
Provision of advice, research and support on procedural and legal matters to the Speaker of the House of Commons, and to the House; preparation of official agenda and record of proceedings of the House of Commons and Committees; maintenance of House papers and records including editing and publication of House Journals and other procedural documents; provision of procedural advice, research assistance and administrative support to Committees; and information services. Attached to Procedural Services is the responsibility for organizing the participation by the Canadian Parliament in the activities of parliamentary associations and official exchanges.

Building Services
Provision of services including protection and security; maintenance and cleaning; pages and messengers; accommodation and related building services; telecommunications, carillonneur and press gallery.

Administration
Reporting, editing, publication, and indexing of the deliberations of the House of Commons and its Committees; provision of broadcasting and electronic recording services; financial management and control; internal audit; personnel administration; restaurant and cafeterias; provision of administrative support functions such as language training, health services, printing, computer services, postal services, internal mail and publications distribution, purchasing and material management.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and Other Information
Select, locate, order, process and discard library material; supply information orally and through loans, photocopies, abstracts, compilations, indexes, clippings, bibliographies, cassettes and data bases.

Research Papers and Staff
Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary Committees include the assignment of subject specialists, recommendations on witnesses, provision of briefing material, analytical studies, oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration
The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						The Senate				
...	16,084,000	...	...	16,084,000	1	Program expenditures				
...	...	225,000	...	225,000	1b	Program expenditures				
...	16,084,000	225,000	...	16,309,000		Total—Vote 1	16,300,295	8,705	...	15,563,128
					(S)	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	9,541,785	...	...	8,919,368
...	9,477,000	...	64,785	9,541,785						
...	1,423,000	...	145,947	1,568,947	(S)	Contributions to employee benefit plans	1,568,947	...	...	1,530,000
...	...	...	29,613	29,613	(S)	Refund of pension contribution	29,613	...	...	...
...	**26,984,000**	**225,000**	**240,345**	**27,449,345**		**Total Program—Budgetary**	**27,440,640**	**8,705**	**...**	**26,012,496**
						House of Commons				
...	113,826,300	...	...	113,826,300	5	Program expenditures				
...	...	2,169,700	...	2,169,700	5b	Program expenditures				
...	113,826,300	2,169,700	...	115,996,000		Total—Vote 5	114,285,746	1,710,254	...	110,059,772
					(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	35,068,580	...	...	34,820,544
...	38,676,000	...	(3,607,420)	35,068,580						
...	10,896,000	...	1,117,000	12,013,000	(S)	Contributions to employee benefit plans	12,013,000	...	...	11,130,000
...	...	...	1,569,512	1,569,512	(S)	Supplementary retirement benefits in excess of contributions for Members of Parliament	1,569,512	...	...	1,754,618
...	**163,398,300**	**2,169,700**	**(928,908)**	**164,647,092**		**Total Program—Budgetary**	**162,936,838**	**1,710,254**	**...**	**157,764,934**
						Library of Parliament				
...	9,454,000	...	...	9,454,000	10	Program expenditures	9,450,175	3,825	...	9,056,513
...	1,091,000	...	112,000	1,203,000	(S)	Contributions to employee benefit plans	1,203,000	...	...	1,125,000
...	**10,545,000**	**...**	**112,000**	**10,657,000**		**Total Program—Budgetary**	**10,653,175**	**3,825**	**...**	**10,181,513**
...	**200,927,300**	**2,394,700**	**(568,563)**	**202,753,437**		**Total Ministry—Budgetary**	**201,030,653**	**1,722,784**	**...**	**193,958,943**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers						Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use					
$	$	$	$	$	$	$	$		$	$	$	$
								The Senate				
								Operating				
...	11,236,384	...	...	...	110,246	...	11,346,630	Members of the Senate	9,160,829	2,185,801	...	8,561,798
...	1,079,000	...	...	...	...	...	1,079,000	Officers of the Senate	1,097,788	(18,788)	...	1,118,549
...	5,093,000	...	...	...	145,947	...	5,238,947	Administration	6,991,680	(1,752,733)	...	6,880,544
...	4,725,000	225,000	...	...	...	...	4,950,000	Legislative services	4,909,880	40,120	...	4,911,936
...	3,028,000	...	...	...	...	...	3,028,000	Building services	3,884,449	(856,449)	...	3,361,572
...	25,161,384	225,000	...	...	256,193	...	25,642,577	Total—Operating	26,044,626	(402,049)	...	24,834,399
								Capital				
...	206,000	...	...	...	...	...	206,000	Administration	261,895	(55,895)	...	468,288
								Transfer payments				
...	339,416	...	...	...	(15,848)	...	323,568	Members of the Senate	323,568	...	...	279,496
...	1,277,200	...	...	...	...	...	1,277,200	Administration	810,551	466,649	...	430,313
...	1,616,616	...	...	...	(15,848)	...	1,600,768	Total—Transfer payments	1,134,119	466,649	...	709,809
								Program Summary				
...	11,575,800	...	...	...	94,398	...	11,670,198	Members of the Senate	9,484,397	2,185,801	...	8,841,294
...	1,079,000	...	...	...	...	...	1,079,000	Officers of the Senate	1,097,788	(18,788)	...	1,118,549
...	6,576,200	...	...	...	145,947	...	6,722,147	Administration	8,064,126	(1,341,979)	...	7,779,145
...	4,725,000	225,000	...	...	...	...	4,950,000	Legislative services	4,909,880	40,120	...	4,911,936
...	3,028,000	...	...	...	...	...	3,028,000	Building services	3,884,449	(856,449)	...	3,361,572
...	26,984,000	225,000	...	...	240,345	...	27,449,345	Total Program—Budgetary	27,440,640	8,705	...	26,012,496
								House of Commons				
								Operating				
...	84,923,000	...	...	...	(1,573,236)	...	83,349,764	Members of the House	83,970,756	(620,992)	...	84,563,457
...	18,262,000	...	...	...	81,541	...	18,343,541	Procedural services	14,514,816	3,828,725	...	9,379,994
...	20,131,000	527,000	...	...	225,634	...	20,883,634	Building services	20,910,838	(27,204)	...	20,159,518
...	36,579,000	473,000	...	...	345,153	...	37,397,153	Administration	36,256,387	1,140,766	...	34,764,866
...	159,895,000	1,000,000	...	...	(920,908)	...	159,974,092	Total—Operating	155,652,797	4,321,295	...	148,867,835

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	1,000,000	...	...	...	...	...	1,000,000	Members of the House	1,658,044	(658,044)	...	2,188,123
...	52,000	...	...	...	...	...	52,000	Procedural services	344,632	(292,632)	...	156,180
...	123,000	...	...	...	...	...	123,000	Building services	116,438	6,562	...	141,246
...	915,000	...	...	...	...	...	915,000	Administration	3,260,336	(2,345,336)	...	5,388,396
...	2,090,000	...	...	...	...	...	2,090,000	Total—Capital	5,379,450	(3,289,450)	...	7,873,945
								Transfer payments				
...	1,413,300	1,169,700	...	...	...	...	2,583,000	Procedural services	1,904,591	678,409	...	1,023,154
								Program Summary				
...	85,923,000	...	...	...	(1,573,236)	...	84,349,764	Members of the House	85,628,800	(1,279,036)	...	86,751,580
...	19,727,300	1,169,700	...	...	81,541	...	20,978,541	Procedural services	16,764,039	4,214,502	...	10,559,328
...	20,254,000	527,000	...	...	225,634	...	21,006,634	Building services	21,027,276	(20,642)	...	20,300,764
...	37,494,000	473,000	...	...	345,153	...	38,312,153	Administration	39,516,723	(1,204,570)	...	40,153,262
...	163,398,300	2,169,700	...	...	(928,908)	...	164,647,092	**Total Program—Budgetary**	162,936,838	1,710,254	...	157,764,934
								Library of Parliament				
								Operating				
...	5,291,000	...	...	...	...	...	5,291,000	Printed and other information	4,906,682	384,318	...	4,679,674
...	3,433,000	...	...	...	...	...	3,433,000	Research papers and staff	2,769,751	663,249	...	2,648,478
...	1,650,000	...	...	...	112,000	...	1,762,000	Administration	2,900,798	(1,138,798)	...	2,696,925
...	10,374,000	...	...	...	112,000	...	10,486,000	Total—Operating	10,577,231	(91,231)	...	10,025,077
								Capital				
...	171,000	...	...	...	...	...	171,000	Administration	75,944	95,056	...	156,436
								Program Summary				
...	5,291,000	...	...	...	...	...	5,291,000	Printed and other information	4,906,682	384,318	...	4,679,674
...	3,433,000	...	...	...	...	...	3,433,000	Research papers and staff	2,769,751	663,249	...	2,648,478
...	1,821,000	...	...	...	112,000	...	1,933,000	Administration	2,976,742	(1,043,742)	...	2,853,361
...	10,545,000	...	...	...	112,000	...	10,657,000	**Total Program—Budgetary**	10,653,175	3,825	...	10,181,513
...	200,927,300	2,394,700	...	...	(568,563)	...	202,753,437	Total Ministry—Budgetary	201,030,653	1,722,784	...	193,958,943

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							The Senate				
							Grants				
							Members of the Senate				
...	339,416	...	...	...	(15,848)	323,568	(S) Members of the Senate—Pensions to retired senators	323,568	...	...	279,496
							Administration				
...	1,112,900	...	...	...	...	1,112,900	Grants to parliamentary and procedural associations	717,274	395,626	...	375,383
...	**1,452,316**	**...**	**...**	**...**	**(15,848)**	**1,436,468**	Total—Grants	**1,040,842**	**395,626**	**...**	**654,879**
							Contributions				
							Administration				
...	**164,300**	**...**	**...**	**...**	**...**	**164,300**	Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	93,277	71,023	...	54,930
							Program Summary by Activity				
...	339,416	...	...	...	(15,848)	323,568	Members of the Senate	323,568	...	...	279,496
...	1,277,200	...	...	...	...	1,277,200	Administration	810,551	466,649	...	430,313
...	**1,616,616**	**...**	**...**	**...**	**(15,848)**	**1,600,768**	**Total Program**	**1,134,119**	**466,649**	**...**	**709,809**
							House of Commons				
							Grants				
							Procedural services				
...	**1,030,000**	**1,169,700**	**...**	**...**	**...**	**2,199,700**	Grants to parliamentary and procedural associations	1,688,773	510,927	...	895,893
							Contributions				
							Procedural services				
...	**383,300**	**...**	**...**	**...**	**...**	**383,300**	Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	215,818	167,482	...	127,261
...	**1,413,300**	**1,169,700**	**...**	**...**	**...**	**2,583,000**	**Total Program**	1,904,591	678,409	...	1,023,154
...	**3,029,916**	**1,169,700**	**...**	**...**	**(15,848)**	**4,183,768**	**Total Ministry**	3,038,710	1,145,058	...	1,732,963

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
The Senate		
Non-Tax Revenue—		
Refunds of previous years' expenditure	5,579	6,626
Privileges, licences and permits	...	3,400
Services and service fees—		
Barber shop	5,863	3,391
Certified acts of Parliament	3,962	655
	9,825	4,046
Proceeds from sales—		
Sales of assets	5,487	12,095
Other non-tax revenue—		
Senators' contribution to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act	39,582	45,416
Refund—Government share of pension contribution	3,696	3,683
	43,278	49,099
Total Program	**64,169**	**75,266**
House of Commons		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	71,667	347,437
Adjustment to prior year's Payables at Year End (PAYE)	177,526	20,604
	249,193	368,041
Privileges, licences and permits	75	25
Other non-tax revenue—		
Transfer from parliamentary restaurant bank account	3,227,000	...
Sundries	141,084	102,805
	3,368,084	102,805
Total Program	**3,617,352**	**470,871**

	Current year	Previous year
	$	$
Library of Parliament		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Utilities, materials and supplies	2,240	...
Adjustment to prior year's Payables at Year End (PAYE)	...	4,066
	2,240	4,066
Other non-tax revenue—		
Photocopies	607	416
Books	...	31
Others	...	2,544
	607	2,991
Total Program	**2,847**	**7,057**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	257,012	378,733
Privileges, licences and permits	75	3,425
Services and service fees	9,825	4,046
Proceeds from sales	5,487	12,095
Other non-tax revenue	3,411,969	154,895
Total Ministry	**3,684,368**	**553,194**

SECTION 19

1985-86
PUBLIC ACCOUNTS

Privy Council

Department
Canadian Intergovernmental Conference Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board

CONTENTS

	Page
Program objectives and activity descriptions	19.2
Ministry summary	19.4
Programs by activity	19.6
Transfer payments	19.9
Revenue	19.10

Department

Privy Council Program

Objective

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description

Office of the Prime Minister
The operation of the Office of the Prime Minister, the residence, and allowance to former Prime Minister and to widow of former Prime Minister.

Ministers' Offices
The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office
The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Federal-Provincial Relations Office
The provision of staff services to the Prime Minister in regard to federal-provincial relations and the ongoing review of constitutional matters.

Commissions of Inquiry and Task Forces
The provision of funds for Commissions of Inquiry, Task Forces and other persons or bodies appointed to make recommendations on specific issues.

Security Intelligence Review Committee
To provide an external review of the operations of the Canadian Security Intelligence Service and investigate security clearance related complaints.

Administration
The provision of financial, personnel and administrative support services.

Canadian Intergovernmental Conference Secretariat

Objective

To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Activity Description

Canadian Intergovernmental Conference Secretariat
The planning, co-ordination and execution of the administrative arrangements required for conferences, including the preparation of conference agendas and programs; the printing, translation and distribution of conference documents; the provision of interpretation, media and security services; and the preparation of verbatim and other records of conference proceedings.

The provision of documentation and information services related to intergovernmental meetings, including the coding and safekeeping of conference documents and an information retrieval service for governments related to this documentation.

Chief Electoral Officer

Objective

To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Ordinance, to ensure compliance with all provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the Constitution Act, 1982 and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Activity Description

Elections
- Canada Elections Act—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to auditors, political parties and candidates where specified by the Act.
- Electoral Boundaries Readjustment Act—Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions as well as the financial competence to discharge their mandate.

Administration
Operation of the Ottawa Headquarters, including the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Activity Description

Commissioner of Official Languages
Investigate complaints received and propose appropriate measures to prevent further contravention of the Official Languages Act. Undertake audits and studies in order to evaluate the performance of federal institutions with regard to official languages matters, and recommend to these institutions appropriate corrective actions. Negotiate with central agencies or other federal institutions. Report to Parliament on a regular basis with regard to the current degree of implementation of the Act and any amendments required to this law or to its application. Establish liaison with parliamentary committees, departments, and other Government agencies and non-government groups, and co-ordinate information and expertise in all areas related to official languages matters. Design and implement public information programmes.

Economic Council of Canada

Objective

To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Activity Description

Ongoing Work of the Economic Council
Within the broad range of duties specified by the Act, there are three sets of activities which describe the program:

- to carry out economic research and policy analysis, to consult with representatives of all economic interests, and to develop its own policy recommendations;
- to communicate findings and recommendations to decision-makers in all sectors of the economy for consideration in the development of their own policies and strategies that bear directly on the performance of the economy; and
- to foster a fuller appreciation of economic issues throughout the country.

Public Service Staff Relations Board

Objective

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Activity Description

Staff Relations Administration
Exercise of regulatory powers relating to the granting of collective bargaining rights; processing and resolution of certain grievances referred to adjudication; determination of matters in dispute for which arbitration has been requested; designations of employees essential to the safety and security of the public; declaration of lawfulness of strikes; investigation of complaints of violations and the enforcement of Board orders.

Appointment of conciliators; establishment of boards of conciliation; and provision of administrative services.

Provision of Permanent Secretariat for the National Joint Council of the Public Service of Canada.

Pay Research Bureau
Conducting research and carrying out surveys on rates of pay, employee earnings, conditions of employment and various aspects of Public Service collective bargaining and preparing reports thereon.

Ministry Summary

Source of authorities: Available from previous years	Source of authorities: As shown in: Main Estimates	Source of authorities: As shown in: Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use	Vote		Disposition of authorities: Used in the current year	Disposition of authorities: Lapsed (overexpended)	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Privy Council Program				
...	38,613,000	...	...	38,613,000	1	**Program expenditures**				
...	...	4,533,000	...	4,533,000	1b	**Program expenditures**				
...	...	5,418,427	...	5,418,427	1c	**Program expenditures**				
...	...	...	14,960	14,960		**Transfer from TB Vote 10**[1]				
...	38,613,000	9,951,427	14,960	48,579,387		**Total—Vote 1**	46,739,561	1,839,826	...	47,805,443
...	62,300	...	(7,345)	54,955	(S)	The Prime Minister's salary and motor car allowance	54,955	...	...	60,464
...	42,400	...	(2,870)	39,530	(S)	Deputy Prime Minister and President of the Privy Council—Salary and motor car allowance	39,530	...	...	32,873
...	42,400	...	(2,870)	39,530	(S)	Leader of the Government in the Senate—Salary and motor car allowance	39,530	...	...	41,565
...	22,000	...	(2,499)	19,501	(S)	Ministers without portfolio or Ministers of State—Motor car allowance	19,501	...	...	16,764
...	40,200	...	...	40,200	(S)	Allowance to former Prime Minister	40,200	...	...	18,263
...	8,333	...	...	8,333	(S)	Allowance to widow of former Prime Minister	8,333	...	...	8,333
...	3,375,367	...	347,000	3,722,367	(S)	Contributions to employee benefit plans	3,722,367	...	...	2,895,000
...	**42,206,000**	**9,951,427**	**346,376**	**52,503,803**		**Total Program—Budgetary**	**50,663,977**	**1,839,826**	...	**50,878,705**
						Special Program				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,123,864
...	...	...	...	...		**Total Program—Budgetary**	...	...	...	**1,123,864**
...	**42,206,000**	**9,951,427**	**346,376**	**52,503,803**		**Total Department—Budgetary**	**50,663,977**	**1,839,826**	...	**52,002,569**
						Canadian Intergovernmental Conference Secretariat				
...	1,989,000	...	...	1,989,000	5	Program expenditures				
...	...	815,000	...	815,000	5b	Program expenditures				
...	...	...	(21,619)	(21,619)		Reserved allotment—Over-expenditure of previous year's authority				
...	1,989,000	815,000	(21,619)	2,782,381		**Total—Vote 5**	2,728,912	53,469	...	2,279,619
...	128,000	...	13,000	141,000	(S)	Contributions to employee benefit plans	141,000	...	...	133,000
...	**2,117,000**	**815,000**	**(8,619)**	**2,923,381**		**Total Program—Budgetary**	**2,869,912**	**53,469**	...	**2,412,619**
						Chief Electoral Officer				
...	1,856,000	...	...	1,856,000	10	Program expenditures	1,724,846	131,154	...	1,745,640
...	89,000	...	16,048	105,048	(S)	Salary of the Chief Electoral Officer	105,048	...	...	89,032
...	1,000,000	1,500,000	(900,199)	1,599,801	(S)	Expenses of elections	1,599,801	...	...	91,132,890
...	230,000	...	24,000	254,000	(S)	Contributions to employee benefit plans	254,000	...	...	239,000

...	...	...	200,421	200,421	(S)	Electoral Boundaries Readjustment Act	200,421	...	...	287,871
...	**3,175,000**	**1,500,000**	**(659,730)**	**4,015,270**		**Total Program—Budgetary**	**3,884,116**	**131,154**	**...**	**93,494,433**
						Commissioner of Official Languages				
...	9,154,000	...	...	9,154,000	15	Program expenditures				
...	...	...	12,138	12,138		Transfer from TB Vote 10[1]				
...	9,154,000	...	12,138	9,166,138		Total—Vote 15	8,662,785	503,353	...	8,584,749
...	770,000	...	79,000	849,000	(S)	Contributions to employee benefit plans	849,000	...	...	782,000
...	**9,924,000**	**...**	**91,138**	**10,015,138**		**Total Program—Budgetary**	**9,511,785**	**503,353**	**...**	**9,366,749**
						Economic Council of Canada				
...	7,859,000	...	...	7,859,000	20	Program expenditures				
...	...	...	268,899	268,899		Transfer from TB Vote 5[1]				
...	7,859,000	...	268,899	8,127,899		Total—Vote 20	7,717,767	410,132	...	7,447,995
...	786,000	...	81,000	867,000	(S)	Contributions to employee benefit plans	867,000	...	...	807,000
...	**8,645,000**	**...**	**349,899**	**8,994,899**		**Total Program—Budgetary**	**8,584,767**	**410,132**	**...**	**8,254,995**
						Public Service Staff Relations Board				
...	8,771,000	...	...	8,771,000	25	Program expenditures	7,871,767	899,233	...	7,320,859
...	911,000	...	94,000	1,005,000	(S)	Contributions to employee benefit plans	1,005,000	...	...	930,000
...	**9,682,000**	**...**	**94,000**	**9,776,000**		**Total Program—Budgetary**	**8,876,767**	**899,233**	**...**	**8,250,859**
...	**75,749,000**	**12,266,427**	**213,064**	**88,228,491**		**Total Ministry—Budgetary**	**84,391,324**	**3,837,167**	**...**	**173,782,224**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Privy Council Program				
								Operating				
...	6,681,557	...	...	...	(7,069)	...	6,674,488	Office of the Prime Minister	6,665,762	8,726	...	7,274,508
...	4,576,041	2,390,000	...	...	(80,597)	...	6,885,444	Ministers' offices	5,653,734	1,231,710	...	2,807,140
...	10,323,853	...	14,960	...	142,260	...	10,481,073	Privy Council Office	10,504,282	(23,209)	...	8,746,908
...	4,681,850	...	...	...	(75,176)	...	4,606,674	Federal-Provincial Relations Office	3,310,955	1,295,719	...	3,284,234
...	2,058,000	7,561,427	...	...	260,400	...	9,879,827	Commissions of Inquiry and Task Forces	8,913,813	966,014	...	12,929,470
...	876,000	...	...	...	47,343	...	923,343	Security Intelligence Review Committee	892,897	30,446	...	132,915
...	10,938,699	...	...	...	44,255	...	10,982,954	Administration	12,864,124	(1,881,170)	...	13,870,457
...	40,136,000	9,951,427	14,960	...	331,416	...	50,433,803	Total—Operating	48,805,567	1,628,236	...	49,045,632
								Capital				
...	...	...	...	...	...	...	...	Office of the Prime Minister	601	(601)	...	33,335
...	...	...	...	...	...	...	...	Ministers' offices	91,271	(91,271)	...	17,419
...	...	...	...	...	...	...	...	Privy Council Office	9,009	(9,009)	...	8,409
...	...	...	...	...	...	...	...	Federal-Provincial Relations Office	14,961	(14,961)	...	14,563
...	...	...	...	...	...	...	...	Commissions of Inquiry and Task Forces	20,686	(20,686)	...	62,034
...	...	...	...	...	...	...	...	Security Intelligence Review Committee	108,988	(108,988)	...	80,808
...	1,980,000	...	...	...	...	...	1,980,000	Administration	1,543,394	436,606	...	1,541,505
...	1,980,000	...	...	...	...	...	1,980,000	Total—Capital	1,788,910	191,090	...	1,758,073
								Transfer payments				
...	25,000	...	...	...	...	...	25,000	Privy Council Office	4,500	20,500	...	10,000
...	65,000	...	...	...	...	...	65,000	Federal-Provincial Relations Office	65,000	...	...	65,000
...	90,000	...	...	...	...	...	90,000	Total—Transfer payments	69,500	20,500	...	75,000
								Program Summary				
...	6,681,557	...	...	...	(7,069)	...	6,674,488	Office of the Prime Minister	6,666,363	8,125	...	7,307,843
...	4,576,041	2,390,000	...	...	(80,597)	...	6,885,444	Ministers' offices	5,745,005	1,140,439	...	2,824,559
...	10,348,853	...	14,960	...	142,260	...	10,506,073	Privy Council Office	10,517,791	(11,718)	...	8,765,317
...	4,746,850	...	...	...	(75,176)	...	4,671,674	Federal-Provincial Relations Office	3,390,916	1,280,758	...	3,363,797
...	2,058,000	7,561,427	...	...	260,400	...	9,879,827	Commissions of Inquiry and Task Forces	8,934,499	945,328	...	12,991,504

...	876,000	...	...	...	47,343	...	923,343	Security Intelligence Review Committee	1,001,885	(78,542)	...	213,723
...	12,918,699	...	...	...	44,255	...	12,962,954	Administration	14,407,518	(1,444,564)	...	15,411,962
...	42,206,000	9,951,427	14,960	...	331,416	...	52,503,803	**Total Program—Budgetary**	50,663,977	1,839,826	...	50,878,785
								Special Program				
								Transfer payments				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	1,123,864
...	...	...	...	...	...	...	...	**Total Program—Budgetary**	...	...	...	1,123,864
...	42,206,000	9,951,427	14,960	...	331,416	...	52,503,803	**Total Department—Budgetary**	50,663,977	1,839,826	...	52,002,569
								Canadian Intergovernmental Conference Secretariat				
								Operating				
...	2,109,000	815,000	...	...	(8,619)	...	2,915,381	Canadian Intergovernmental Conference Secretariat	2,868,914	46,467	...	2,405,795
								Capital				
...	8,000	...	...	...	...	...	8,000	Canadian Intergovernmental Conference Secretariat	998	7,002	...	6,824
...	2,117,000	815,000	...	...	(8,619)	...	2,923,381	**Total Program—Budgetary**	2,869,912	53,469	...	2,412,619
								Chief Electoral Officer				
								Operating				
...	1,000,000	1,500,000	...	...	(837,348)	...	1,662,652	Elections	1,662,652	...	...	76,253,542
...	2,157,000	...	...	...	40,048	...	2,197,048	Administration	2,078,848	118,200	...	2,066,785
...	3,157,000	1,500,000	...	...	(797,300)	...	3,859,700	Total—Operating	3,741,500	118,200	...	78,320,327
								Capital				
...	...	...	...	...	34,667	...	34,667	Elections	34,667	...	...	...
...	18,000	...	...	...	...	...	18,000	Administration	5,046	12,954	...	104,661
...	18,000	...	...	...	34,667	...	52,667	Total—Capital	39,713	12,954	...	104,661
								Transfer payments				
...	...	...	...	...	102,903	...	102,903	Elections	102,903	...	...	11,151,599
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,917,846
...	...	...	...	...	102,903	...	102,903	Total—Transfer payments	102,903	...	...	15,069,445
								Program Summary				
...	1,800,222	1,500,000	...	...	(699,778)	...	1,800,222	Elections	1,800,222	...	...	87,405,141
...	2,175,000	...	...	...	40,048	...	2,215,048	Administration	2,083,894	131,154	...	2,171,446
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,917,846
...	3,975,222	1,500,000	...	...	(659,730)	...	4,015,270	**Total Program—Budgetary**	3,884,116	131,154	...	93,494,433

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Commissioner of Official Languages				
								Operating				
...	9,924,000	...	12,138	...	79,000	...	10,015,138	Commissioner of Official Languages	9,511,785	503,353	...	9,148,494
								Capital				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	218,255
...	**9,924,000**	**...**	**12,138**	**...**	**79,000**	**...**	**10,015,138**	**Total Program—Budgetary**	**9,511,785**	**503,353**	**...**	**9,366,749**
								Economic Council of Canada				
								Operating				
...	8,597,000	...	268,899	...	81,000	...	8,946,899	Ongoing work of the Economic Council	8,543,813	403,086	...	8,137,790
								Capital				
...	48,000	...	...	...	...	...	48,000	Ongoing work of the Economic Council	40,954	7,046	...	117,205
...	**8,645,000**	**...**	**268,899**	**...**	**81,000**	**...**	**8,994,899**	**Total Program—Budgetary**	**8,584,767**	**410,132**	**...**	**8,254,995**
								Public Service Staff Relations Board				
								Operating				
...	5,457,000	...	...	...	51,183	...	5,508,183	Staff relations administration	5,103,019	405,164	...	4,589,446
...	4,176,000	...	...	...	42,817	...	4,218,817	Pay Research Bureau	3,639,554	579,263	...	3,594,024
...	9,633,000	...	...	...	94,000	...	9,727,000	Total—Operating	8,742,573	984,427	...	8,183,470
								Capital				
...	49,000	...	...	...	...	...	49,000	Staff relations administration	134,194	(85,194)	...	67,389
								Program Summary				
...	5,506,000	...	...	...	51,183	...	5,557,183	Staff relations administration	5,237,213	319,970	...	4,656,835
...	4,176,000	...	...	...	42,817	...	4,218,817	Pay Research Bureau	3,639,554	579,263	...	3,594,024
...	**9,682,000**	**...**	**...**	**...**	**94,000**	**...**	**9,776,000**	**Total Program—Budgetary**	**8,876,767**	**899,233**	**...**	**8,250,859**
...	**75,749,000**	**12,266,427**	**295,997**	**...**	**(82,933)**	**...**	**88,228,491**	**Total Ministry—Budgetary**	**84,391,324**	**3,837,167**	**...**	**173,782,224**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Privy Council Program				
							Grants				
							Federal-Provincial Relations Office				
...	65,000	...	...	...	...	65,000	Institute of Intergovernmental Affairs, Queen's University	65,000	...	...	65,000
							Contributions				
							Privy Council Office				
...	25,000	...	...	...	...	25,000	Studies in Canadian public administration	4,500	20,500	...	10,000
							Program Summary by Activity				
...	25,000	...	...	...	...	25,000	Privy Council Office	4,500	20,500	...	10,000
...	65,000	...	...	...	...	65,000	Federal-Provincial Relations Office	65,000	...	...	65,000
...	90,000	...	...	...	...	90,000	**Total Program**	69,500	20,500	...	75,000
							Special Program				
							Contributions				
							Special Program				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,123,864
...	...	...	...	...	...	...	**Total Program**	...	...	...	1,123,864
...	90,000	...	...	...	...	90,000	**Total Department**	69,500	20,500	...	1,198,864
							Chief Electoral Officer				
							Contributions				
							Elections				
...	...	...	...	...	102,903	102,903	Reimbursement of candidates' election expenses	102,903	...	...	11,151,599
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,917,846
...	...	...	...	...	102,903	102,903	**Total Program**	102,903	...	...	15,069,445
...	90,000	...	...	...	102,903	192,903	**Total Ministry**	172,403	20,500	...	16,268,309

Revenue

	Current year	Previous year
	$	$
Department		
Privy Council Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund from the Province of Newfoundland in respect to recovery of 50% of expenditures incurred in 1984-85 by the Royal Commission on the "Ocean Ranger" Marine Disaster	263,207	1,115,160
Adjustment to prior year's Payables at Year End (PAYE)	113,360	...
Sundries	121,584	166,798
	498,151	1,281,958
Other non-tax revenue—		
Sale of statutory instruments pursuant to the Statutory Instruments Act	621	1,019
Refund from the Province of Newfoundland in respect to recovery of 50% of expenditures incurred in 1985-86 by the Royal Commission on the "Ocean Ranger" Marine Disaster	261,933	1,237,079
Revenue pursuant to the Access to Information Act and Privacy Act	1,113	...
Sundries	7,440	3,235
	271,107	1,241,333
Total Department	**769,258**	**2,523,291**
Canadian Intergovernmental Conference Secretariat		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Sundries	...	13
Other non-tax revenue—		
Provincial government contributions	1,098,671	824,917
Crown Asset Disposal	60	...
	1,098,731	824,917
Total Program	**1,098,731**	**824,930**

	Current year	Previous year
	$	$
Chief Electoral Officer		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund of expenditures pertaining to purchases of operating goods or services	12,832	38
Proceeds from sales—		
Report—Parties' fiscal return	919	1,046
Other non-tax revenue—		
Forfeiture of candidates' election deposits	157,400	5,200
Anonymous donations to candidates	90	605
Other	142	461
	157,632	6,266
Total Program	**171,383**	**7,350**
Commissioner of Official Languages		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	407	1,216
Adjustment to prior year's Payables at Year End (PAYE)—		
Prestige Mailing System	1,297	...
R. Derrick	...	2,779
Department of Supply and Services—		
Exposition centre	2,000	...
Central Removal Service	...	1,498
Miscellaneous	2,405	721
Total Program	**6,109**	**6,214**
Economic Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	19,226	305
Adjustment to prior year's Payables at Year End (PAYE)	913	23
	20,139	328
Other non-tax revenue	44	...
Total Program	**20,183**	**328**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Public Service Staff Relations Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
National Joint Council of the Public Service of Canada—Bargaining agents' contribution	25,500	24,750
Central Travel Service—Refund of transportation cost	1,821	383
Refund on contract—Canadian System Group	549	...
Miscellaneous recoveries	230	550
Adjustment to prior year's Payables at Year End (PAYE)	849	1,549
	28,949	27,232
Other non-tax revenue—		
Access to information	5	...
Total Program	**28,954**	**27,232**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	566,180	1,315,783
Proceeds from sales	919	1,046
Other non-tax revenue	1,527,519	2,072,516
Total Ministry	**2,094,618**	**3,389,345**

SECTION 20

1985-86
PUBLIC ACCOUNTS

Public Works

Department
National Capital Commission

CONTENTS

	Page
Program objectives and activity descriptions	20.2
Ministry summary	20.4
Programs by activity	20.7
Transfer payments	20.11
Details of amounts credited to the vote	20.13
Revenue	20.13

Department

Services Program

Objective

To provide the professional, technical, and real property services required by federal Government departments, agencies and other programs of the department for the construction, acquisition, management, operation and disposal of real property; and to provide the management and administrative services for the department.

Activity Description

Real Estate Services
The services related to evaluation, survey, acquisition, development, and disposal of real property.

Realty Management Services
The services related to the management, operation and maintenance of real property.

Architectural and Engineering Services
The professional, technical, project management, operational and related advisory services required for the design and construction of buildings, marine and land transportation facilities and related technical development.

Dredging and Fleet Services
Dredging and related fleet services including the acquisition, operation and maintenance of the required marine equipment and related shore based plants.

Corporate and Administrative Services
The executive and general management, policy direction and administrative services for all departmental programs.

Accommodation Program

Objective

To provide accommodation required by federal Government departments and agencies.

Activity Description

Assets Provision and Improvement
The provision for the acquisition and construction of new or improved Crown-owned facilities and supporting infrastructure which forms part of the accommodation portfolio of the department.

Crown Properties
The provision for the operation and maintenance of Crown-owned facilities forming part of the accommodation portfolio of the department.

Leased Properties
The provision for lease payments, operation and maintenance of leasehold facilities forming part of the accommodation portfolio of the department.

Lease-Purchase Properties
The provision for the annual payments, operation and maintenance of lease-purchase facilities forming part of the accommodation portfolio of the department.

Program Planning and Control
The management of the accommodation portfolio including the development, monitoring and control of capital asset acquisitions and portfolio operating plans to meet the accommodation requirements of clients.

Government Realty Assets Support Program

Objective

To support the Government's responsibilities for the control and management of real property in the areas of the federal land management policy, design, construction and realty technology, fire prevention, emergency preparedness, special projects, grants in lieu of taxes to local taxing authorities and payments to certain Crown corporations.

Activity Description

Federal Land Development and Management
The advisory and implementation capability which contributes to the management of federal lands and holdings, and the making of contributions for development initiatives under Economic and Regional Development agreements.

Design Construction and Realty Technology
The research, standards development, information transfer and implementation support on technological improvements related to the design, construction, operation and maintenance of real property.

Fire Prevention
The Office of the Fire Commissioner of Canada which is responsible for fire prevention on the federal Government's owned and controlled properties.

Emergency Preparedness
The planning and co-ordination of the department's responsibilities under the federal emergency planning order.

Municipal Grants
The administration and payment of grants in lieu of taxes to taxing authorities in respect of federal properties.

Special Projects
Specific projects, as directed, which have significant impact on the design, construction, maintenance or operation or real property character.

Crown Corporations
Canada Lands Company Limited—Mirabel—The management and disposal of the Mirabel peripheral lands as to maintain a normal environment for the inhabitants while protecting the operations of the Mirabel Airport.

Canada Lands Company Limited—Le Vieux-Port de Québec—The redevelopment and management of properties in Le Vieux-Port de Québec while taking into account its heritage character.

Canada Lands Company Limited—Le Vieux-Port de Montréal—The redevelopment and management of properties in Le Vieux-Port de Montréal while taking into account its heritage character.

Harbourfront Corporation—The redevelopment and management of properties in Toronto Harbourfront while taking into account its heritage character.

Marine Transportation and Related Engineering Works Program

Objective

To facilitate marine transportation and to support specific related economic and social development goals through the construction, reconstruction, operation, maintenance and subsidization of certain marine facilities.

Activity Description

Locks and Dams
The regulation of water levels and flows, the construction, reconstruction, operation and maintenance of various control dams and locks.

Dry Docks
The construction, reconstruction, operation and maintenance of certain dry docks and contributions under the Dry Docks Subsidies Act.

Program Planning and Control
The management of the program including identification of requirements and priorities, the development of capital and operating plans and the control of resources provided to the program.

Land Transportation and Other Engineering Works Program

Objective

To facilitate land transportation and to support certain related economic and social development goals through the construction, reconstruction, and maintenance of designated highways, bridges and other engineering works.

Activity Description

Highway Systems
The construction, reconstruction and maintenance of designated highway systems and improvements to the Trans-Canada Highways through national parks.

Bridges and Other Engineering Works
The construction, reconstruction, operation and maintenance of designated bridges and other engineering works.

Program Planning and Control
The management of the program including identification of requirements and priorities, the development of capital and operating plans and the control of resources provided to the program.

National Capital Commission

Objective

To develop and maintain a Capital which stands as a symbol of identity, a model of unity and a source of pride and inspiration for all Canadians.

Activity Description

Planning and Development
To plan and develop, from a national perspective, those elements of the physical and spatial character of the Capital of Canada which contribute to its aesthetics, symbolism and functional effectiveness.

Real Asset Management
To arrange and develop National Capital Commission holdings of real property and maintain and conserve federal land in the National Capital Region in an efficient and effective manner consistent with the standards of excellence appropriate to the Capital.

Public Activities
To encourage Canadians to participate in the life of, and appreciate the symbolism and functional importance of their Capital so that it stimulates a sense of identification and pride.

Administration
To manage the affairs of the National Capital Commission with care and emphasis on economy and efficiency.

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department[2]				
					Services Program				
...	146,644,000	...	...	146,644,000	1 Public Works Revolving Fund—Services and Management Account—Operating deficit				
...	...	...	152,180	152,180	Transfer from TB Vote 10[1]				
...	146,644,000	...	152,180	146,796,180	Total—Vote 1	140,770,432	6,025,748	...	162,132,087
...	11,619,000	...	...	11,619,000	5 Capital expenditures	5,678,292	5,940,708	...	18,069,014
...	42,400	...	(2,870)	39,530	(S) Minister of Public Works—Salary and motor car allowance	39,530	...	...	32,731
290,802,402	...	...	...	290,802,402	(S) Public Works Revolving Fund—Services and Management Account	86,652,752	...	204,149,650	4,142,064
...	...	...	168,106	168,106	(S) Refunds of amounts credited to revenue in previous years	168,106	...	...	...
290,802,402	**158,305,400**	**...**	**317,416**	**449,425,218**	**Total Program—Budgetary**	**233,309,112**	**11,966,456**	**204,149,650**	**184,375,896**
					Accommodation Program				
...	468,261,000	...	...	468,261,000	10 Operating expenditures				
...	...	...	3,136	3,136	Transfer from TB Vote 10[1]				
...	468,261,000	...	3,136	468,264,136	Total—Vote 10	440,599,079	27,665,057	...	438,300,912
...	136,386,000	...	...	136,386,000	15 Capital expenditures	86,537,256	49,848,744	...	112,777,086
...	746,000	...	77,929	823,929	(S) Contributions to employee benefit plans	823,929	...	...	550,000
...	...	...	136,004	136,004	(S) Refunds of amounts credited to revenue in previous years	136,004	...	...	93,206
...	...	...	19,460	19,460	(S) Federal Court awards	19,460	...	...	11,253
...	**605,393,000**	**...**	**236,529**	**605,629,529**	**Total Program—Budgetary**	**528,115,728**	**77,513,801**	**...**	**551,732,457**
					Government Realty Assets Support Program				
...	49,928,000	...	...	49,928,000	20 Operating expenditures				
...	...	...	5,984	5,984	Transfer from TB Vote 10[1]				
...	49,928,000	...	5,984	49,933,984	Total—Vote 20	44,131,521	5,802,463	...	52,814,040
...	12,888,000	...	...	12,888,000	25 Capital expenditures	6,180,249	6,707,751	...	9,066,007
...	8,493,000	...	...	8,493,000	30 Grants and contributions	7,255,504	1,237,496	...	13,946,011
...	7,652,000	...	...	7,652,000	35 Payments to Canada Lands Company (Mirabel) Limited				
...	...	1,905,000	...	1,905,000	35b Payments to Canada Lands Company (Mirabel) Limited				
...	7,652,000	1,905,000	...	9,557,000	Total—Vote 35	8,047,000	1,510,000	...	8,100,011

...	2,294,000	...	...	2,294,000	40	Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc.				
...	...	4,364,000	...	4,364,000	40b	Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc.				
...	2,294,000	4,364,000	...	6,658,000		Total—Vote 40	5,474,615	1,183,385	...	26,986,570
...	1,477,000	...	...	1,477,000	45	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited				
...	...	4,552,350	...	4,552,350	45b	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited				
...	1,477,000	4,552,350	...	6,029,350		Total—Vote 45	5,919,350	110,000	...	31,609,000
...	6,092,000	...	...	6,092,000	50	Payments to Harbourfront Corporation	6,092,000	...	...	20,912,000
...	285,800,000	...	(46,433,638)	239,366,362	(S)	Grants to municipalities and other taxing authorities	239,366,362[3]	...	...	272,338,274
...	591,000	...	60,988	651,988	(S)	Contributions to employee benefit plans	651,988	...	...	486,000
...	375,215,000	10,821,350	(46,366,666)	339,669,684		Total Program—Budgetary	323,118,589	16,551,095	...	436,257,913
						Marine Transportation and Related Engineering Works Program				
...	12,193,000	...	...	12,193,000	55	Program expenditures	9,690,230	2,502,770	...	11,625,009
...	180,000	...	...	180,000	(S)	Dry dock subsidy (Dry Docks Subsidies Act)	180,000	...	...	180,000
...	41,000	...	4,980	45,980	(S)	Contributions to employee benefit plans	45,980	...	...	22,000
...	12,414,000	...	4,980	12,418,980		Total Program—Budgetary	9,916,210	2,502,770	...	11,827,009
						Land Transportation and Other Engineering Works Program				
...	25,514,000	...	...	25,514,000	60	Operating expenditures	24,629,846	884,154	...	26,411,020
...	40,416,000	...	...	40,416,000	65	Capital expenditures	38,063,762	2,352,238	...	45,776,035
...	26,000	...	3,052	29,052	(S)	Contributions to employee benefit plans	29,052	...	...	14,000
...	65,956,000	...	3,052	65,959,052		Total Program—Budgetary	62,722,660	3,236,392	...	72,201,055
290,802,402	1,217,283,400	10,821,350	(45,804,689)	1,473,102,463		Total Department—Budgetary	1,157,182,299	111,770,514	204,149,650	1,256,394,330

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Capital Commission				
					70	Payment to the National Capital Commission for operating expenditures				
...	49,395,000	...	...	49,395,000						
...	...	...	130,600	130,600		Transfer from TB Vote 10[1]				
...	49,395,000	...	130,600	49,525,600		Total—Vote 70	43,635,947	5,889,653	...	49,256,935
					75	Payment to the National Capital Commission for capital expenditures				
..	31,115,000	...	...	31,115,000			30,945,000	170,000	...	37,525,000
					80	Payment to the National Capital Commission for grants and contributions				
...	10,695,000	...	...	10,695,000			6,445,000	4,250,000	...	10,273,000
...	91,205,000	...	130,600	91,335,600		Total budgetary	81,025,947	10,309,653	...	97,054,935
					L85	Loans to the National Capital Commission, for the purpose of acquiring property pursuant to the National Capital Act, Section 16. (Gross)				
...	2,300,000	...	...	2,300,000			...	2,300,000	...	...
...	**91,205,000**	**...**	**130,600**	**91,335,600**		**Total Program—Budgetary**	**81,025,947**	**10,309,653**	**...**	**97,054,935**
...	**2,300,000**	**...**	**...**	**2,300,000**		**Non-budgetary**	**...**	**2,300,000**	**...**	**...**
290,802,402	**1,308,488,400**	**10,821,350**	**(45,674,089)**	**1,564,438,063**		**Total Ministry—Budgetary**	**1,238,208,246**	**122,080,167**	**204,149,650**	**1,353,449,265**
...	**2,300,000**	**...**	**...**	**2,300,000**		**Non-budgetary**	**...**	**2,300,000**	**...**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

(2) The department has been reorganized into five new programs.

(3) Public Works Canada is authorized to pay grants in lieu of taxes to municipalities for Crown properties administered and controlled or occupied by Canada Post Corporation. For the period from 16 October 1981 to 31 December 1985, it is estimated that the total amount paid on behalf of Canada Post Corporation during that period amounted to $97.8 million ($26.2 million paid in 1985-86).
Effective 1 April 1986, grants in lieu of taxes paid by Public Works Canada are recovered from Canada Post Corporation.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department[1]				
								Services Program				
								Operating				
								Services Program				
...	146,686,400	...	152,180	...	165,236	...	147,003,816	Operating deficit	140,978,068	6,025,748	...	162,085,945
290,802,402	1,352,690,000	...	...	...	(148,895)	(1,352,690,000)	290,653,507	Services and management account	86,503,857	...	204,149,650	4,142,064
...	(1,352,690,000)	...	...	...	...	1,352,690,000	...	Revenue credited to the vote	...	...	...	...
290,802,402	146,686,400	...	152,180	...	16,341	...	437,657,323	Total—Operating	227,481,925	6,025,748	204,149,650	166,228,009
								Capital				
...	11,619,000	...	...	...	...	...	11,619,000	Services Program	5,678,292	5,940,708	...	18,069,014
								Transfer payments				
								Services Program				
...	...	...	...	...	148,895	...	148,895	Services and management account	148,895	...	...	78,873
290,802,402	**158,305,400**	**...**	**152,180**	**...**	**165,236**	**...**	**449,425,218**	**Total Program—Budgetary**	**233,309,112**	**11,966,456**	**204,149,650**	**184,375,896**
								Accommodation Program				
								Operating				
...	215,391,000	...	...	...	155,464	(98,574,000)	116,972,464	Crown properties	97,729,775	19,242,689	...	115,110,000
...	319,902,000	...	...	...	...	(74,502,000)	245,400,000	Leased properties	244,918,880	481,120	...	228,197,000
...	89,951,000	...	...	...	...	(3,646,000)	86,305,000	Lease-purchase properties	81,781,424	4,523,576	...	80,551,000
...	20,485,000	...	3,136	...	77,929	...	20,566,065	Program planning and control	17,148,393	3,417,672	...	15,073,761
...	(176,722,000)	...	...	...	...	176,722,000	...	Revenue credited to the vote	...	...	...	...
...	469,007,000	...	3,136	...	233,393	...	469,243,529	Total—Operating	441,578,472	27,665,057	...	438,931,761
								Capital				
...	136,386,000	...	...	...	...	...	136,386,000	Assets provision and improvement	86,537,256	49,848,744	...	112,777,086
								Transfer payments				
...	...	...	...	...	...	...	...	Program planning and control	...	...	...	23,610

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers						Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use					
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	136,386,000	...	...	...	...	...	136,386,000	Assets provision and improvement	86,537,256	49,848,744	...	112,777,086
...	116,817,000	...	...	...	155,464	...	116,972,464	Crown properties	97,729,775	19,242,689	...	115,110,000
...	245,400,000	...	...	...	...	...	245,400,000	Leased properties	244,918,880	481,120	...	228,197,000
...	86,305,000	...	...	...	...	...	86,305,000	Lease-purchase properties	81,781,424	4,523,576	...	80,551,000
...	20,485,000	...	3,136	...	77,929	...	20,566,065	Program planning and control	17,148,393	3,417,672	...	15,097,371
...	**605,393,000**	...	**3,136**	...	**233,393**	...	605,629,529	**Total Program—Budgetary**	528,115,728	**77,513,801**	...	**551,732,457**
								Government Realty Assets Support Program				
								Operating				
...	37,181,000	...	...	...	...	...	37,181,000	Federal land development and management	32,673,063	4,507,937	...	40,266,048
...	6,195,000	...	...	...	...	...	6,195,000	Design construction and realty technology	6,239,258	(44,258)	...	5,517,202
...	3,969,000	...	5,984	...	49,260	...	4,024,244	Fire prevention	3,359,026	665,218	...	3,619,000
...	1,104,000	...	...	...	11,728	...	1,115,728	Emergency preparedness	483,518	632,210	...	373,000
...	1,931,000	...	...	...	...	...	1,931,000	Municipal grants	1,979,554	(48,554)	...	1,706,000
...	139,000	...	...	...	...	...	139,000	Special projects	49,090	89,910	...	1,819,000
...	17,515,000	10,821,350	...	...	...	...	28,336,350	Crown corporations	25,532,965	2,803,385	...	87,607,581
...	68,034,000	10,821,350	5,984	...	60,988	...	78,922,322	Total—operating	70,316,474	8,605,848	...	140,907,831
								Capital				
...	8,512,000	...	...	...	...	...	8,512,000	Federal land development and management	4,159,667	4,352,333	...	5,032,007
...	50,000	...	...	...	...	...	50,000	Design construction and realty technology	27,373	22,627	...	535,000
...	21,000	...	...	...	...	...	21,000	Fire prevention	31,480	(10,480)	...	12,000
...	40,000	...	...	...	...	...	40,000	Municipal grants	15,065	24,935	...	3,000
...	4,265,000	...	...	...	...	...	4,265,000	Special projects	1,946,664	2,318,336	...	3,484,000
...	12,888,000	...	...	...	...	...	12,888,000	Total—capital	6,180,249	6,707,751	...	9,066,007
								Transfer payments				
...	8,246,000	...	...	...	...	...	8,246,000	Federal land development and management	7,020,504	1,225,496	...	13,839,235
...	12,000	...	...	...	...	...	12,000	Design construction and realty technology	...	12,000	...	71,798
...	35,000	...	...	...	...	...	35,000	Fire prevention	35,000	...	...	35,000
...	286,000,000	...	...	...	(46,433,638)	...	239,566,362	Municipal grants	239,566,362[2]	...	...	272,338,042
...	294,293,000	...	...	...	(46,433,638)	...	247,859,362	Total—transfer payments	246,621,866	1,237,496	...	286,284,075

								Program Summary				
...	53,939,000	...	...	...	...	...	53,939,000	Federal land development and management	43,853,234	10,085,766	...	59,137,290
...	6,257,000	...	...	...	...	...	6,257,000	Design construction and realty technology	6,266,631	(9,631)	...	6,124,000
...	4,025,000	...	5,984	...	49,260	...	4,080,244	Fire prevention	3,425,506	654,738	...	3,666,000
...	1,104,000	...	...	...	11,728	...	1,115,728	Emergency preparedness	483,518	632,210	...	373,000
...	287,971,000	...	...	...	(46,433,638)	...	241,537,362	Municipal grants	241,560,981	(23,619)	...	274,047,042
...	4,404,000	...	...	...	...	...	4,404,000	Special projects	1,995,754	2,408,246	...	5,303,000
...	17,515,000	10,821,350	...	...	...	...	28,336,350	Crown corporations	25,532,965	2,803,385	...	87,607,581
...	375,215,000	10,821,350	5,984	...	(46,372,650)	...	339,669,684	**Total Program—Budgetary**	323,118,589	16,551,095	...	436,257,913
								Marine Transportation and Related Engineering Works Program				
								Operating				
...	1,359,000	...	...	...	...	...	1,359,000	Locks and dams	959,441	399,559	...	1,361,000
...	5,590,000	...	...	...	...	...	5,590,000	Dry docks	3,646,666	1,943,334	...	4,072,000
...	346,000	...	...	...	4,980	...	350,980	Program planning and control	179,418	171,562	...	198,004
...	7,295,000	...	...	...	4,980	...	7,299,980	Total—operating	4,785,525	2,514,455	...	5,631,004
								Capital				
...	1,053,000	...	...	...	...	...	1,053,000	Locks and dams	1,667,510	(614,510)	...	34,000
...	3,886,000	...	...	...	...	...	3,886,000	Dry docks	3,283,175	602,825	...	5,982,005
...	4,939,000	...	...	...	...	...	4,939,000	Total—capital	4,950,685	(11,685)	...	6,016,005
								Transfer payments				
...	180,000	...	...	...	...	...	180,000	Dry docks	180,000	...	...	180,000
								Program Summary				
...	2,412,000	...	...	...	...	...	2,412,000	Locks and dams	2,626,951	(214,951)	...	1,395,000
...	9,656,000	...	...	...	...	...	9,656,000	Dry docks	7,109,841	2,546,159	...	10,234,005
...	346,000	...	...	...	4,980	...	350,980	Program planning and control	179,418	171,562	...	198,004
...	12,414,000	...	...	...	4,980	...	12,418,980	**Total Program—Budgetary**	9,916,210	2,502,770	...	11,827,009
								Land Transportation and Other Engineering Works Program				
								Operating				
...	22,906,000	...	...	...	...	...	22,906,000	Highway systems	21,660,778	1,245,222	...	22,994,020
...	2,413,000	...	...	...	...	...	2,413,000	Bridges and other engineering works	2,906,683	(493,683)	...	3,307,000
...	221,000	...	...	...	3,052	...	224,052	Program planning and control	91,437	132,615	...	124,000
...	25,540,000	...	...	...	3,052	...	25,543,052	Total—operating	24,658,898	884,154	...	26,425,020
								Capital				
...	40,403,000	...	...	...	...	...	40,403,000	Highway systems	38,042,900	2,360,100	...	44,613,035
...	13,000	...	...	...	...	...	13,000	Bridges and other engineering works	20,862	(7,862)	...	1,163,000
...	40,416,000	...	...	...	...	...	40,416,000	Total—capital	38,063,762	2,352,238	...	45,776,035

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	63,309,000	...	...	...	...	...	63,309,000	Highway systems	59,703,678	3,605,322	...	67,607,055
...	2,426,000	...	...	...	...	...	2,426,000	Bridges and other engineering works	2,927,545	(501,545)	...	4,470,000
...	221,000	...	...	...	3,052	...	224,052	Program planning and control	91,437	132,615	...	124,000
...	**65,956,000**	**...**	**...**	**...**	**3,052**	**...**	**65,959,052**	**Total Program—Budgetary**	**62,722,660**	**3,236,392**	**...**	**72,201,055**
290,802,402	**1,217,283,400**	**10,821,350**	**161,300**	**...**	**(45,965,989)**	**...**	**1,473,102,463**	**Total Department—Budgetary**	**1,157,182,299**	**111,770,514**	**204,149,650**	**1,256,394,330**
								National Capital Commission				
								Operating				
...	25,114,000	...	22,440	...	...	...	25,136,440	Planning and development	24,113,440	1,023,000	...	31,053,949
...	51,014,000	...	30,855	...	...	...	51,044,855	Real asset management	45,090,855	5,954,000	...	49,703,225
...	7,750,000	...	49,255	...	...	...	7,799,255	Public activities	6,613,255	1,186,000	...	8,389,415
...	15,757,000	...	28,050	...	...	...	15,785,050	Administration	13,638,397	2,146,653	...	16,153,346
...	(8,430,000)	...	...	...	...	...	(8,430,000)	Revenues of the Commission	(8,430,000)	...	...	(8,245,000)
...	91,205,000	...	130,600	...	...	...	91,335,600	Total—operating	81,025,947	10,309,653	...	97,054,935
								Non-budgetary				
...	2,300,000	...	...	...	...	...	2,300,000	Real asset management	...	2,300,000	...	...
...	**91,205,000**	**...**	**130,600**	**...**	**...**	**...**	**91,335,600**	**Total Program—Budgetary**	**81,025,947**	**10,309,653**	**...**	**97,054,935**
...	**2,300,000**	**...**	**...**	**...**	**...**	**...**	**2,300,000**	**Non-budgetary**	**...**	**2,300,000**	**...**	**...**
290,802,402	**1,308,488,400**	**10,821,350**	**291,900**	**...**	**(45,965,989)**	**...**	**1,564,438,063**	**Total Ministry—Budgetary**	**1,238,208,246**	**122,080,167**	**204,149,650**	**1,353,449,265**
...	**2,300,000**	**...**	**...**	**...**	**...**	**...**	**2,300,000**	**Non-budgetary**	**...**	**2,300,000**	**...**	**...**

(1) The department has been reorganized into five new programs.

(2) Public Works Canada is authorized to pay grants in lieu of taxes to municipalities for Crown properties administered and controlled or occupied by Canada Post Corporation. For the period from 16 October 1981 to 31 December 1985, it is estimated that the total amount paid on behalf of Canada Post Corporation during that period amounted to $97.8 million ($26.2 million paid in 1985-86). Effective 1 April 1986, grants in lieu of taxes paid by Public Works Canada are recovered from Canada Post Corporation.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department[1]				
							Services Program				
							Contributions				
							Industry support				
...	...	...	...	...	9,000	9,000	Construction Management Development Institute	9,000	...	...	...
...	...	...	...	...	139,895	139,895	Marine remedial works	139,895	...	...	28,870
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,003
...	...	...	...	...	**148,895**	**148,895**	**Total Program**	**148,895**	...	...	**78,873**
							Accommodation Program				
							Contribution				
							Program planning and control				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	23,610
...	...	...	...	...	...	...	**Total Program**	...	...	...	**23,610**
							Government Realty Assets Support Program				
							Grants				
							Fire prevention				
...	10,000	...	...	...	...	10,000	Canadian Joint Fire Prevention Publicity Committee	10,000	...	...	10,000
...	25,000	...	...	...	...	25,000	Canadian Association of Fire Chiefs	25,000	...	...	25,000
...	35,000	...	...	...	...	35,000		35,000	...	...	35,000
							Municipal grants				
...	200,000	...	...	...	...	200,000	Grants to municipalities and other taxing authorities	200,000	...	...	311,797
...	285,800,000	...	...	...	(46,433,638)	239,366,362	(S) Grants to municipalities and other taxing authorities	239,366,362[2]	...	...	272,026,245
...	286,000,000	...	...	...	(46,433,638)	239,566,362		239,566,362	...	...	272,338,042
...	**286,035,000**	...	...	...	**(46,433,638)**	**239,601,362**	Total—Grants	**239,601,362**	...	...	**272,373,042**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Federal land development and management				
							Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment				
...	8,246,000	...	...	...	...	8,246,000		7,020,504	1,225,496	...	13,839,235
							Design construction and realty technology				
...	12,000	...	...	...	...	12,000	Canadian Standards Association	...	12,000	...	12,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	59,798
...	12,000	...	...	...	...	12,000		...	12,000	...	71,798
...	**8,258,000**	...	...	...	...	8,258,000	**Total—Contributions**	7,020,504	**1,237,496**	...	**13,911,033**
							Program Summary by Activity				
...	8,246,000	...	...	...	...	**8,246,000**	**Federal land development and management**	**7,020,504**	1,225,496	...	13,839,235
...	12,000	...	...	...	...	12,000	**Design construction and realty technology**	...	12,000	...	71,798
...	35,000	...	...	...	...	35,000	**Fire prevention**	35,000	...	...	35,000
...	286,000,000	...	...	...	(46,433,638)	239,566,362	**Municipal grants**	239,566,362	...	...	272,338,042
...	**294,293,000**	...	...	...	**(46,433,638)**	247,859,362	**Total Program**	246,621,866	**1,237,496**	...	**286,284,075**
							Marine Transportation and Related Engineering Works Program				
							Grants				
							Dry docks				
...	180,000	...	...	...	...	180,000	(S) Dry dock subsidy to Canadian Vickers, Montreal	180,000	...	...	180,000
...	**180,000**	...	...	...	...	180,000	**Total Program**	180,000	...	...	**180,000**
...	**294,473,000**	...	...	...	**(46,284,743)**	248,188,257	Total Ministry	246,950,761	**1,237,496**	...	**286,566,558**

(S) Statutory transfer payment.

(1) The department has been reorganized into five new programs.

(2) Public Works Canada is authorized to pay grants in lieu of taxes to municipalities for Crown properties administered and controlled or occupied by Canada Post Corporation. For the period from 16 October 1981 to 31 December 1985, it is estimated that the total amount paid on behalf of Canada Post Corporation during that period amounted to $97.8 million ($26.2 million paid in 1985-86).
Effective 1 April 1986, grants in lieu of taxes paid by Public Works Canada are recovered from Canada Post Corporation.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Services Program			
Budgetary (respendable revenues)			
Real estate services	23,033,000	20,387,735	19,678,812
Realty management services	379,465,000	335,840,939	324,163,075
Architectural and engineering services	931,699,000	824,559,957	795,888,353
Dredging and fleet services	17,454,000	15,455,411	14,917,996
Corporate and administrative services	1,039,000	921,818	889,764
Total Program—Budgetary	**1,352,690,869**	**1,197,165,860**	**1,155,538,000**
Accommodation Program			
Budgetary (respendable revenues)			
Crown properties	98,574,000	108,625,335	91,648,000
Leased properties	74,502,000	82,099,480	69,124,000
Lease-purchase properties	3,646,000	4,017,535	2,043,000
Total Program—Budgetary	**176,722,000**	**194,742,350**	**162,815,000**
Government Realty Assets Support Program			
Budgetary (respendable revenues)			
Federal land development and management	...	865	...
Total Program—Budgetary	**...**	**865**	**...**
Total Ministry—Budgetary	**1,529,412,000**	**1,391,909,075**	**1,318,353,000**

Revenue

	Current year	Previous year
	$	$
Department		
Services Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Burgeo Leasing Limited	11,697	20,723
Eurocan Pulp and Paper Co. Ltd	100,974	116,865
Other accounts—		
Gulf Oil Canada Ltd	310,495	325,321
Electrical Reduction Co. Ltd	101,471	109,854
Town of Mount Pearl	2,648	3,997
Sundries	77,069	217
	604,354	576,977
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to operating and capital purchases and transfer payments to provinces and territories	861,552	247,799
Adjustment to prior year's Payables at Year End (PAYE)	3,627,011	184,201
	4,488,563	432,000
Privileges, licences and permits—		
Sundry	4,501	...
Services and service fees—		
Services under the Access to Information Act	4,704	...
Services fees credited to the Consolidated Revenue Fund	2,042,573	47,600
	2,047,277	47,600
Proceeds from sales—		
Sales of surplus assets to other than Crown Assets Disposal Corporation	864,040	...
Sales of real estate	4,171,739	...
Sales of energy	2,529,544	...
	7,565,323	...
Other non-tax revenue—		
Miscellaneous revenue	2,694,363	...
Total Program	**17,404,381**	**1,056,577**

Revenue—*Continued*

	Current year	Previous year
	$	$
Accommodation Program		
Non-Tax Revenue—		
Return on investments[1]—		
Other accounts—		
Rental income from properties—		
Residential buildings	4,389,954	3,521,882
Office and administrative buildings	3,377,128	17,001,177
Other rentals	643,900	3,682,341
Concessions in government-owned facilities—Other	328,485	260,011
Sundries—Other	221,598	...
	8,961,065	24,465,411
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to operating and capital purchases and transfer payments to provinces and territories	3,178,468	1,494,134
Adjustment to prior year's Payables at Year End (PAYE)	280,394	2,736,866
	3,458,862	4,231,000
Priviliges, licences and permits—		
Sundry	54	...
Services and service fees—		
Services fees credited to the Consolidated Revenue Fund	1,530	381,003
Proceeds from sales—		
Sale of real estate	...	16,543,556
Sale of energy	...	3,027,000
	...	19,570,556
Other non-tax revenue—		
Miscellaneous revenue	...	156,000
Total Program	**12,421,511**	**48,803,970**
Government Realty Assets Support Program		
Non-Tax Revenue—		
Return on investments[1]—		
Other accounts—		
Canada Lands Company (Le Vieux Port de Québec)	262,006	...
Canada Lands Company (Mirabel)	166,593	879,593
Sundries—Other	5	...
	428,604	879,593
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to operating and capital purchases and transfer payments to provinces and territories	106,005	77,477
Adjustment to prior year's Payables at Year End (PAYE)	...	2,338,523
	106,005	2,416,000
Privileges, licences and permits—		
Rent from water lots	...	11,833
Proceeds from sales—		
Sale of surplus assets to other than Crown Assets Disposal Corporation	562,072	...
Sale of real estate	24,600,635	...
Sale of energy	3,536,123	1,512,612
	28,698,830	1,512,612
Other non-tax revenue—		
Miscellaneous revenue	24,546,624	26,721,099
Total Program	**53,780,063**	**31,541,137**
Marine Transportation and Related Engineering Works Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to operating and capital purchases and transfer payments to provinces and territories	...	367,008
Adjustment to prior year's Payables at Year End (PAYE)	...	15,992
	...	383,000
Privileges, licences and permits—		
Granting of ferry privileges	...	146,796
Earnings on dry docks	663,770	...
	663,770	146,796
Services and service fees—		
Earnings on dry docks	647,207	1,157,906
Total Program	**1,310,977**	**1,687,702**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Land Transportation and Other Engineering Works Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to operating and capital purchases and transfer payments to provinces and territories	84,127	483,119
Adjustment to prior year's Payables at Year End (PAYE)	...	25,001
	84,127	508,120
Services and service fees—		
New Westminster Railway Bridge	735,410	927,003
Total Program	**819,537**	**1,435,123**
Total Department	**85,736,469**	**84,524,509**
National Capital Commission		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
National Capital Commission—Interest	572,347	2,091,213
Proceeds from sales	1,500,000	...
Other non-tax revenue—		
Cash, per Treasury Board Instruction	6,118,705	...
Total Program	**8,191,052**	**2,091,213**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	10,566,370	28,013,194
Refunds of previous years' expenditure	8,137,557	7,970,120
Privileges, licences and permits	668,325	158,629
Services and service fees	3,431,424	2,513,512
Proceeds from sales	37,764,153	21,083,168
Other non-tax revenue	33,359,692	26,877,099
Total ministry	**93,927,521**	**86,615,721**

(1) Interest unless otherwise indicated.

SECTION 21

1985-86
PUBLIC ACCOUNTS

Regional Industrial Expansion

Department
Canada Development Corporation
Canada Development Investment Corporation
Canadair Financial Corporation Inc.
Cape Breton Development Corporation
Eldorado Aviation Limited
Eldorado Nuclear Limited
Federal Business Development Bank
Investment Canada
The de Havilland Aircraft of Canada, Limited

CONTENTS

	Page
Program objectives and activity descriptions	21.2
Ministry summary	21.4
Programs by activity	21.8
Transfer payments	21.11
Revenue	21.13

Department

Objective

To increase overall industrial, commercial and tourism activity in all parts of Canada and in the process reduce economic disparity across Canada.

Activity Description

Business Climate
To foster a business climate which encourages the development of new products and processes, entrepreneurship and economic growth; support for institutions, associations and other levels of Government which provide common information and services of general use to industry and accurate economic and business intelligence to the private sector; support for studies, seminars, common services, economic, business, technological institutes and centres in order to maintain a favourable business climate; the establishment and delivery of industrial infrastructure initiatives and other capital intensive programs.

Innovation
To establish a broad innovation capability in the private sector and induce investment in strategically important technologies; provide support for studies, applied research, product/process development and design and engineering projects which develop new products/processes for the marketplace.

Industrial, Commercial and Tourism Development
To stimulate the establishment of Canadian businesses with particular emphasis given to location considerations; support improved productivity and modernization of Canadian industry, provide financial assistance for studies, machinery, equipment, plant and working capital directly related to increasing productivity, modernization or expansion; support industrial restructuring and renewal for firms and communities requiring exceptional economic adjustment measures; assistance to provide incremental social capital to facilitate economic and socio-economic development in areas and regions requiring special measures; the improvement of access to employment opportunities through socio-economic development initiatives; the analysis and evaluation of the competitiveness of Canadian attractions, facilities and services in the national and international tourism environment; identification of deficiencies in the performance of industry and its exploitation of market opportunities; co-operation with private industry and the provinces in the initiation and formulation of tourism industry development policies and plans.

Marketing
To identify, develop and exploit international and domestic market opportunities, tourism market trends and developments; support a range of corporate marketing activity including market research; increasing Canadian firm's knowledge of sales opportunities and facilitating participation in promotional events, both at home and abroad; the identification of high potential target markets for travel to and within Canada; co-operation with provincial and territorial governments and the private sector in promoting travel in Canada to potential foreign visitors, and awareness of the importance of tourism to the economy.

Administration
To provide executive direction and support services including information services.

Canada Development Corporation

Objective

To develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities to Canadians; to operate profitably and in the best interest of all the shareholders.

Canada Development Investment Corporation[1]

Objective

To enhance the commercial management of publicly-owned assets and to facilitate privatization.

Cape Breton Development Corporation

Objective

To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

To promote industrial development on Cape Breton Island and, in concert with the Department of Regional Industrial Expansion, and the Province of Nova Scotia, to improve opportunities for productive employment.

Activity Description

Rationalization of the Coal Industry
The operation of coal mines and the associated railway; the planning and development of the Prince Mine and the Donkin Mine; and the administration of the Pre-retirement Leave Plan.

Economic Expansion
The investment in or the provision of assistance to industries to enable their establishment, location or expansion on Cape Breton Island; the undertaking of studies and promotion services for economic expansion; the development and administration of industrial parks; the provision of assistance to municipalities and other organizations for services facilitating economic expansion.

Eldorado Aviation Limited

Objective

To provide air support for Eldorado Nuclear Limited and Northern Transportation Company Limited.

Eldorado Nuclear Limited

Objective

To look after the mining, refining and conversion of uranium fuel for the generation of electricity in Canada and other countries.

Federal Business Development Bank

Objective

To promote and assist in the establishment and development of business enterprises, particularly small business in Canada.

Activity Description

Financial Services
To provide to small businesses, financial assistance, mainly by way of term loans and venture capital investments that is not otherwise available elsewhere on reasonable terms and conditions.

Management Services
Provision of management counselling services to small businesses in Canada by supplementing such services as may be available in the private sector. Provision, directly or indirectly, of management training designed to meet the needs of small business enterprises and sponsoring, supporting and organizing conferences, courses, seminars and other meetings for the promotion of good management practices in the administration of small business enterprises. Provision of information and advice on federal government assistance programs; publication of booklets and bulletins on small business management; provision of business planning and project financing advice and assistance.

Management Services Administration
Vice-President and Assistant General Managers management services, their support staff, and central support services.

Investment Canada[2]

Objective

To contribute to Canada's economic growth by being a catalyst and the focal point for public and private efforts to foster increased investment which benefits Canada.

Activity Description

Investment Development
Encourage business investment by appropriate means; assist Canadian businesses to exploit opportunities for investment and technological advancement; carry out research and analysis pertaining to domestic and international investment; provide investment information services and other investment services to facilitate economic growth in Canada; assist in the development of industrial and economic policies that affect investment in Canada; ensure that the notification and the review of investments are carried out as required by legislation.

(1) Canadair Financial Corporation Inc., Eldorado Nuclear Limited and The de Havilland Aircraft of Canada, Limited are subsidiaries of Canada Development Investment Corporation.

(2) Formerly the Foreign Investment Review Agency (PC 1985-2043 dated June 27, 1985).

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
...	233,755,837	...	...	233,755,837	1 Operating expenditures				
					1b Transfer of $6,899,999 from Regional Industrial Expansion Vote 10 and to provide that the aggregate amount of insurance outstanding at any time in respect of de Havilland DHC-7 and DHC-8 aircraft, for the purposes described in Industry, Trade and Commerce Vote 1a, subparagraph (ii) Appropriation Act No. 1, 1980-81 does not exceed $230,000,000 and $200,000,000 US				
...	...	1	...	1					
...	...	...	6,899,999	6,899,999	Transfer from: Vote 10				
...	...	...	288,541	288,541	TB Vote 10[1]				
...	233,755,837	1	7,188,540	240,944,378	Total—Vote 1	215,614,044	25,330,334	...	215,766,174
					2c Authority to write off certain debts and claims pursuant to Section 18 of the Financial Administration Act and transfer of $19,579,703 from Regional Industrial Expansion Vote 10, Appropriation Act No. 2, 1985-86				
...	...	1	...	1					
...	...	...	19,579,703	19,579,703	Transfer from Vote 10				
...	...	1	19,579,703	19,579,704	Total—Vote 2c	19,579,703	1	...	...
					3c Authority to increase the lending ceiling under the Small Businesses Loans Act	...	1	...	...
...	...	1	...	1					
...	1,305,800	...	...	1,305,800	5 Textile and Clothing Board—Operating expenditures	1,099,186	206,614	...	927,215
...	966,186,000	...	...	966,186,000	10 Grants and contributions				
...	...	1	...	1	10b Grants and contributions				
...	...	1	...	1	10c Grants and contributions				
...	...	...	(6,899,999)	(6,899,999)	Transfer to: Vote 1				
...	...	...	(19,579,703)	(19,579,703)	Vote 2c				
...	...	...	(9,849,999)	(9,849,999)	Vote 16b				
...	966,186,000	2	(36,329,701)	929,856,301	Total—Vote 10	710,431,340	219,424,961	...	773,349,363
					15 Payments to Canadian Patents and Development Limited	350,000	...	...	350,000
...	350,000	...	...	350,000					
					16b Payments to Canadair Limited for CL 289 reconnaissance drones—Transfer of $9,849,999 from Regional Industrial Expansion Vote 10				
...	...	1	...	1					
...	...	...	9,849,999	9,849,999	Transfer from Vote 10				
...	...	1	9,849,999	9,850,000	Total—Vote 16b	7,773,250	2,076,750	...	...

...	42,400	...	(2,870)	39,530	(S)	Minister of Regional Industrial Expansion—Salary and motor car allowance	39,530	...	...	9,882
...	46,500,000	...	(2,672,560)	43,827,440	(S)	Liabilities under the Small Businesses Loans Act	43,827,440	...	...	28,982,160
					(S)	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	24,573,930	...	...	5,939,642
...	10,000,000	20,312,905	(5,738,975)	24,573,930	(S)	Contributions to employee benefit plans	19,622,000	...	...	16,756,000
...	17,797,000	...	1,825,000	19,622,000	(S)	Loan guarantee payments under the Regional Development Incentives Act	17,074,557	...	...	...
...	...	11,471,664	5,602,893	17,074,557	(S)	Refunds of amounts credited to revenue in previous years	3,323	...	...	656
...	...	...	3,323	3,323	(S)	Federal Court awards	70,272	...	...	...
...	...	...	70,272	70,272		Appropriations not required for the current year	...	...	...	28,315,597
...	...	...	...	...						
...	1,275,937,037	31,784,575	(624,376)	1,307,097,236		Total budgetary	1,060,058,575	247,038,661	...	1,070,396,689
					L20	Advances for the acquisition and disposal of capital stocks when such action would protect the Crown. (Gross)	...	...	300,000	...
...	300,000	...	...	300,000	L25	Loans pursuant to the Industrial and Regional Development Act. (Gross)	...	...	5,000,000	275,000
...	5,000,000	...	...	5,000,000	L97b	Advances to regional offices and employees posted abroad. Appropriation Act No. 1, 1970. Limit $1,950,000. (Net)	...	...	1,948,436	...
1,948,436	...	...	...	1,948,436	L26b	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act. (Gross) (125459 Canada Ltd)				
...	...	76,795,000	...	76,795,000	L26c	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act. (Gross) (NS Holdco Ltd)				
...	...	16,800,000	...	16,800,000						
...	...	93,595,000	...	93,595,000		Total—Votes L26b and L26c	93,595,000	...	...	...
					(S)	(L) Payments to Teleglobe Canada pursuant to the Canadian Overseas Telecommunications Corporation Act, Section 12. Limit $4,500,000. (Gross)	...	...	4,500,000	...
4,500,000	...	...	...	4,500,000						
6,448,436	5,300,000	93,595,000	...	105,343,436		Total non-budgetary	93,595,000	...	11,748,436	275,000
...	**1,275,937,037**	**31,784,575**	**(624,376)**	**1,307,097,236**		**Total Department— Budgetary**	**1,060,058,575**	**247,038,661**	**...**	**1,070,396,689**
6,448,436	**5,300,000**	**93,595,000**	**...**	**105,343,436**		**Non-budgetary**	**93,595,000**	**...**	**11,748,436**	**275,000**
						Canada Development Corporation				
					(S)	(L) Advances for the acquisition of shares of the Canada Development Corporation pursuant to the Canada Development Corporation Act, Sections 36(1) and 42(1). Limit $250,000,000 *plus* acquisitions under Section 39. (Net)	...	...	250,000,000	...
250,000,000	...	...	...	250,000,000		Loans to the Corporation pursuant to Section 37. Limit $100,000,000. (Net)	...	...	100,000,000	...
100,000,000	...	...	...	100,000,000						
350,000,000	**...**	**...**	**...**	**350,000,000**		**Total Program—Non-budgetary**	**...**	**...**	**350,000,000**	**...**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadair Financial Corporation Inc.				
...	...	...	1,188,166,000	1,188,166,000	(S)	Debt obligations authorized by Vote 7c, Appropriation Act No. 4, 1984-85	1,188,166,000	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	300,000,000
...	**...**	**...**	**1,188,166,000**	**1,188,166,000**		**Total Program—Budgetary**	**1,188,166,000**	**...**	**...**	**300,000,000**
						Cape Breton Development Corporation				
...	21,612,000	...	...	21,612,000	30	Payments to the Cape Breton Development Corporation covering mining losses in 1985-86	16,935,853	4,676,147	...	10,032,963
...	160,895,000	...	...	160,895,000	35	Payments to the Cape Breton Development Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	93,662,972	67,232,028	...	86,924,793
...	9,500,000	...	...	9,500,000	40	Payments to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act	9,500,000	...	...	10,615,000
...	192,007,000	...	...	192,007,000		Total budgetary	120,098,825	71,908,175	...	107,572,756
11,557,756	...	...	...	11,557,756	L40a	Advances to the Corporation pursuant to the Cape Breton Development Corporation Act, Section 19(2) as amended by Appropriation Act No. 4, 1975. Limit $25,000,000. (Net)	(10,798,825)	...	22,356,581	2,073,956
...	**192,007,000**	**...**	**...**	**192,007,000**		**Total Program—Budgetary**	**120,098,825**	**71,908,175**	**...**	**107,572,756**
11,557,756	**...**	**...**	**...**	**11,557,756**		**Non-budgetary**	**(10,798,825)**	**...**	**22,356,581**	**2,073,956**
						Eldorado Nuclear Limited				
24,433,697	...	...	(23,486,178)	947,519	L107e	Total borrowing of Eldorado Nuclear Limited. Appropriation Act No. 4, 1980-81. Authority expires December 31, 1988. Limit $600,000,000. (Net)	...	...	947,519	...
24,433,697	**...**	**...**	**(23,486,178)**	**947,519**		**Total Program—Non-budgetary**	**...**	**...**	**947,519**	**...**
						Federal Business Development Bank				
...	25,507,000	...	...	25,507,000	45	Payments to the Federal Business Development Bank				
...	...	2,959,000	...	2,959,000	45b	Payments to the Federal Business Development Bank				
...	25,507,000	2,959,000	...	28,466,000		Total—Vote 45	25,928,598	2,537,402	...	24,107,981

97,400,000	20,000,000	(20,000,000)	...	97,400,000		(S)	Payments to the Federal Business Development Bank pursuant to Sections 28 and 31 of the Federal Business Development Bank Act	...	...	97,400,000	7,000,000
							Capital paid in, under authority of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross).				
97,400,000	45,507,000	(17,041,000)	...	125,866,000			Total budgetary	25,928,598	2,537,402	97,400,000	31,107,981
						(S)	(L) The aggregate of loans, direct liabilities and contingent liabilities of the Federal Business Development Bank is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed $3.2 billion. (Net)				
1,041,828,233	...	...	(49,615,817)	992,212,416				(119,000,000)	...	1,111,212,416	(157,000,000)
97,400,000	**45,507,000**	**(17,041,000)**	**...**	**125,866,000**			**Total Program—Budgetary**	**25,928,598**	**2,537,402**	**97,400,000**	**31,107,981**
1,041,828,233	**...**	**...**	**(49,615,817)**	**992,212,416**			**Non-budgetary**	**(119,000,000)**	**...**	**1,111,212,416**	**(157,000,000)**
							Investment Canada				
...	6,421,083	...	...	6,421,083		50	Program expenditures				
...	...	2,916,000	...	2,916,000		51b	Program expenditures				
...	...	121,900	...	121,900		51c	Program expenditures				
...	...	...	69,791	69,791			Transfer from TB Vote 5[1]				
...	6,421,083	3,037,900	69,791	9,528,774			Total—Votes 50 and 51	9,379,479	149,295	...	5,992,612
...	763,000	...	78,000	841,000		(S)	Contributions to employee benefit plans	841,000	...	...	786,000
...	**7,184,083**	**3,037,900**	**147,791**	**10,369,774**			**Total Program—Budgetary**	**10,220,479**	**149,295**	**...**	**6,778,612**
							The de Havilland Aircraft of Canada, Limited				
...	...	110,000,000	...	110,000,000		55a	Payment to The de Havilland Aircraft of Canada, Limited as equity	50,000,000	60,000,000	...	150,000,000
...	**...**	**110,000,000**	**...**	**110,000,000**			**Total Program—Budgetary**	**50,000,000**	**60,000,000**	**...**	**150,000,000**
97,400,000	**1,520,635,120**	**127,781,475**	**1,187,689,415**	**2,933,506,010**			**Total Ministry— Budgetary**	**2,454,472,477**	**381,633,533**	**97,400,000**	**1,665,856,038**
1,434,268,122	**5,300,000**	**93,595,000**	**(73,101,995)**	**1,460,061,127**			**Non-budgetary**	**(36,203,825)**	**...**	**1,496,264,952**	**(154,651,044)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	45,051,000	...	(864,756)	(1,537,336)	...	...	42,648,908	Business climate	38,124,636	4,524,272	...	67,917,000
...	20,721,000	...	(635,735)	(1,130,195)	...	...	18,955,070	Innovation	16,944,283	2,010,787	...	21,093,000
...	81,935,000	...	(2,201,292)	(3,913,427)	...	...	75,820,281	Industrial, commercial and tourism development	67,777,131	8,043,150	...	61,051,000
...	56,721,000	...	(801,061)	(1,424,112)	...	...	54,495,827	Marketing	48,714,813	5,781,014	...	42,624,000
...	47,649,037	3	13,202,920	23,241,237	1,895,725	...	85,988,922	Administration	81,006,227	4,982,695	...	38,285,215
...	252,077,037	3	8,700,076	15,236,167	1,895,725	...	277,909,008	Total—Operating	252,567,090	25,341,918	...	230,970,215
								Capital				
...	188,000	...	...	452,960	...	...	640,960	Business climate	609,755	31,205	...	347,000
...	117,000	...	...	283,600	...	...	400,600	Innovation	381,097	19,503	...	98,000
...	329,000	...	...	792,680	...	...	1,121,680	Industrial, commercial and tourism development	1,067,071	54,609	...	1,938,000
...	294,000	...	...	707,500	...	...	1,001,500	Marketing	952,742	48,758	...	249,000
...	246,000	...	...	595,260	...	...	841,260	Administration	800,303	40,957	...	207,712
...	1,174,000	...	...	2,832,000	...	...	4,006,000	Total—Capital	3,810,968	195,032	...	2,839,712
								Transfer payments				
...	112,753,000	...	9,829,276	20,887,212	...	...	143,469,488	Business climate	120,553,847	22,915,641	...	130,847,000
...	252,159,000	...	20,548,613	43,665,803	...	...	316,373,416	Innovation	164,246,973	152,126,443	...	153,792,000
...	632,285,000	31,784,572	(36,079,232)	(76,862,024)	(2,808,642)	...	548,319,674	Industrial, commercial and tourism development	512,426,238	35,893,436	...	542,594,000
...	25,489,000	...	(2,710,192)	(5,759,158)	...	...	17,019,650	Marketing	6,453,459	10,566,191	...	9,353,762
...	1,022,686,000	31,784,572	(8,411,535)	(18,068,167)	(2,808,642)	...	1,025,182,228	Total—Transfer payments	803,680,517	221,501,711	...	836,586,762
								Non-budgetary				
6,448,436	5,300,000	93,595,000	...	...	...	...	105,343,436	Industrial, commercial and tourism development	93,595,000	...	11,748,436	275,000
								Program Summary				
...	157,992,000	...	8,964,520	19,802,836	...	...	186,759,356	Business climate	159,288,238	27,471,118	...	199,111,000
...	272,997,000	...	19,912,878	42,819,208	...	...	335,729,086	Innovation	181,572,353	154,156,733	...	174,983,000
...	714,549,000	31,784,572	(38,280,524)	(79,982,771)	(2,808,642)	...	625,261,635	Industrial, commercial and tourism development—				
6,448,436	5,300,000	93,595,000	...	...	...	...	105,343,436	Budgetary	581,270,440	43,991,195	...	605,583,000
								Non-budgetary	93,595,000	...	11,748,436	275,000

...	82,504,000	...	(3,511,253)	(6,475,770)	...	...	72,516,977	Marketing	56,121,014	16,395,963	...	52,226,762
...	47,895,037	3	13,202,920	23,836,497	1,895,725	...	86,830,182	Administration	81,806,530	5,023,652	...	38,492,927
...	1,275,937,037	31,784,575	288,541	...	(912,917)	...	1,307,097,236	**Total Department—**				
6,448,436	5,300,000	93,595,000	...	...	...	...	105,343,436	**Budgetary**	1,060,058,575	247,038,661	...	1,070,396,689
								Non-budgetary	93,595,000	...	11,748,436	275,000
								Canada Development Corporation				
								Non-budgetary				
350,000,000	...	...	...	...	...	...	350,000,000	Canada Development Corporation	...	...	350,000,000	...
350,000,000	...	...	...	...	...	...	350,000,000	**Total Program—**				
								Non-budgetary	...	...	350,000,000	...
								Canadair Financial Corporation Inc.				
								Operating				
...	...	...	...	...	1,188,166,000	...	1,188,166,000	Canadair Financial Corporation Inc.	1,188,166,000	...	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	300,000,000
...	...	...	...	...	1,188,166,000	...	1,188,166,000	**Total Program—Budgetary**	1,188,166,000	...	...	300,000,000
								Cape Breton Development Corporation				
								Operating				
								Rationalization of the coal industry—				
...	182,507,000	...	...	...	...	...	182,507,000	Budgetary	110,598,825	71,908,175	...	96,957,756
11,557,756	...	...	...	...	...	...	11,557,756	Non-budgetary	(10,798,825)	...	22,356,581	2,073,956
...	9,500,000	...	...	...	...	...	9,500,000	Economic expansion	9,500,000	...	...	10,615,000
...	192,007,000	...	...	...	...	...	192,007,000	**Total Program—**				
11,557,756	...	...	...	...	...	...	11,557,756	**Budgetary**	120,098,825	71,908,175	...	107,572,756
								Non-budgetary	(10,798,825)	...	22,356,581	2,073,956
								Eldorado Nuclear Limited				
								Non-budgetary				
24,433,697	...	...	...	...	(23,486,178)	...	947,519	Eldorado Nuclear Limited	...	...	947,519	...
24,433,697	...	...	...	...	(23,486,178)	...	947,519	**Total Program—**				
								Non-budgetary	...	...	947,519	...

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Federal Business Development Bank				
								Operating				
97,400,000	20,000,000	(20,000,000)	...	...	...	...	97,400,000	Financial services	...	...	97,400,000	7,000,000
...	20,060,000	2,959,000	...	(6,000,000)	...	...	17,019,000	Management services	14,953,000	2,066,000	...	24,107,981
								Management services administration—				
...	5,447,000	...	...	6,000,000	...	...	11,447,000	Budgetary	10,975,598	471,402	...	...
1,041,828,233	...	...	...	...	(49,615,817)	...	992,212,416	Non-budgetary	(119,000,000)	...	1,111,212,416	(157,000,000)
97,400,000	**45,507,000**	**(17,041,000)**	...	...	...	...	**125,866,000**	**Total Program—Budgetary**	**25,928,598**	**2,537,402**	**97,400,000**	**31,107,981**
1,041,828,233	...	...	...	...	**(49,615,817)**	...	**992,212,416**	**Non-budgetary**	**(119,000,000)**	...	**1,111,212,416**	**(157,000,000)**
								Investment Canada				
								Operating				
...	7,159,083	3,037,900	(275,651)	...	78,000	...	9,999,332	Investment development	9,850,037	149,295	...	6,697,452
								Capital				
...	25,000	...	345,442	...	...	...	370,442	Investment development	370,442	...	...	66,160
								Transfer payments				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	15,000
...	**7,184,083**	**3,037,900**	**69,791**	...	**78,000**	...	**10,369,774**	**Total Program—Budgetary**	**10,220,479**	**149,295**	...	**6,778,612**
								The de Havilland Aircraft of Canada, Limited				
								Operating				
...	...	110,000,000	...	...	...	...	110,000,000	The de Havilland Aircraft of Canada, Limited	50,000,000	60,000,000	...	150,000,000
...	...	**110,000,000**	...	...	...	...	**110,000,000**	**Total Program—Budgetary**	**50,000,000**	**60,000,000**	...	**150,000,000**
97,400,000	**1,520,635,120**	**127,781,475**	**358,332**	...	**1,187,331,083**	...	**2,933,506,010**	**Total Ministry—Budgetary**	**2,454,472,477**	**381,633,533**	**97,400,000**	**1,665,856,038**
1,434,268,122	**5,300,000**	**93,595,000**	...	...	**(73,101,995)**	...	**1,460,061,127**	**Non-budgetary**	**(36,203,825)**	...	**1,496,264,952**	**(154,651,044)**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
...	4,004,000	...	...	(3,808,000)	...	196,000	Grants under the Industrial and Regional Development Act	169,574	26,426	...	651,232
...	1,000,000	...	...	...	...	1,000,000	Grants under the Native Economic Development Program	829,575	170,425	...	...
...	500,000	...	...	...	...	500,000	Grants under the Small Business Investment Grant Act	68,930	431,070	...	4,059,297
...	300,000	...	...	...	...	300,000	Grants to non-profit organizations to promote economic co-operation and development	268,500	31,500	...	105,000
...	...	...	...	500,000	...	500,000	Grant to Science North Centre	500,000	...	...	...
...	...	...	...	10,000,000	...	10,000,000	Grant to Quebec Federation of Labour for the Solidarity Fund	10,000,000	...	...	...
...	...	...	...	5,000	...	5,000	Grants under the Canada Awards for Excellence Program	...	5,000	...	...
...	...	...	...	30,000	...	30,000	Grant to the Tex-Scope Foundation and the Wentworth Foundation	30,000	...	...	...
...	**5,804,000**	...	...	**6,727,000**	...	**12,531,000**	Total—Grants	**11,866,579**	**664,421**	...	**4,815,529**
							Contributions				
...	340,389,000	2	(8,411,535)	(1,869,200)	...	330,108,267	Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	216,013,141	114,095,126	...	252,516,736
...	175,000,000	...	...	150,000	...	175,150,000	Contributions under the Defence Industry Productivity Program	173,721,380	1,428,620	...	152,683,106
...	...	1	...	9,849,999	...	9,850,000	Payments to Canadair Limited	7,773,250	2,076,750	...	...
...	162,485,000	...	...	16,575,197	...	179,060,197	Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/General Development Agreements with provinces	174,521,655	4,538,542	...	174,141,441
...	20,600,000	...	...	771,000	...	21,371,000	Contributions under the Agricultural and Rural Development Act	21,182,509	188,491	...	13,487,167
...	35,000,000	...	...	...	...	35,000,000	Contributions under the Shipbuilding Industry Assistance Program	19,884,326	15,115,674	...	27,295,879
...	9,969,000	...	...	(3,150,000)	...	6,819,000	Contributions under the Western Transportation Industrial Development Program	2,353,613	4,465,387	...	332,067
...	3,784,000	...	...	(699,000)	...	3,085,000	Contributions to non-profit organizations and commercial operations in support of tourism	2,852,062	232,938	...	...
...	109,000,000	...	...	(35,000,000)	...	74,000,000	Contributions under the Native Economic Development Program	7,326,038	66,673,962	...	3,251,978
...	68,435,000	...	...	(12,802,000)	...	55,633,000	Contributions under the Canadian Industrial Renewal Regulations	49,605,077	6,027,923	...	54,237,458

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	18,400,000	...	...	(3,790,000)	...	14,610,000	Contributions for outstanding commitments under the Industry and Labour Adjustment Program	12,031,597	2,578,403	...	29,431,679
...	17,320,000	...	...	(1,282,000)	...	16,038,000	Contributions for outstanding commitments under the Special Recovery Capital Projects Program	14,347,708	1,690,292	...	44,267,975
...	...	...	...	250,837	...	250,837	Contributions under the Local Employment Related Initiatives Program	228,938	21,899	...	3,112,782
...	...	...	...	1,000,000	...	1,000,000	Contribution to the Barrie Relief Fund	158,717	841,283	...	...
...	...	...	...	200,000	...	200,000	Contributions under the Opportunities Canada Program	200,000	...	...	...
...	...	...	...	5,000,000	...	5,000,000	Contributions to the Innovation and Entrepreneur Management Corporation Inc. (TIEM Canada Inc.)	4,138,000	862,000	...	...
...	46,500,000	...	...	...	(2,672,560)	43,827,440	(S) Liabilities under the Small Business Loans Act	43,827,440	...	...	28,982,160
...	10,000,000	...	...	...	(5,169,197)	4,830,803	(S) Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	4,830,803	...	...	5,939,642
...	...	11,471,664	...	...	5,602,893	17,074,557	(S) Loan guarantee payments under the Regional Incentives Act	17,074,557	...	...	...
...	...	20,312,905	...	...	(569,778)	19,743,127	(S) Insurance payment under the Enterprise Development Program	19,743,127	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	42,091,163
...	**1,016,882,000**	**31,784,572**	**(8,411,535)**	**(24,795,167)**	**(2,808,642)**	**1,012,651,228**	Total—Contributions	**791,813,938**	**220,837,290**	...	**831,771,233**
...	**1,022,686,000**	**31,784,572**	**(8,411,535)**	**(18,068,167)**	**(2,808,642)**	**1,025,182,228**	**Total Department**	**803,680,517**	**221,501,711**	...	**836,586,762**
							Investment Canada				
							Contributions				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	15,000
...	...	...	...	...	...	...	**Total Program**	...	...	...	**15,000**
...	**1,022,686,000**	**31,784,572**	**(8,411,535)**	**(18,068,167)**	**(2,808,642)**	**1,025,182,228**	**Total Ministry**	**803,680,517**	**221,501,711**	...	**836,601,762**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Federal Business Development Bank	20,676,170	33,838,333
Teleglobe Canada— Interest	186,220	251,327
Dividends	188,058,000	...
Atlantic Development Board carry-over projects	430,166	570,507
Atlantic Provinces Power Development Act	12,053,746	13,939,077
Special areas and highways agreement	21,756,455	21,875,292
Mainland Investments Limited	105,000	140,000
Comprehensive development plan agreement	913,311	925,298
Newfoundland and Labrador Development Corporation Limited	2,625,000	2,625,000
Canadian defence industry	498,787	...
Enterprise development program	186,957	231,255
Footwear and tanning industries adjustment program and Industrial and regional development program	345,578	189,654
Other accounts—		
Advancement of industrial technology	...	57,370
Eldorado Nuclear Limited	1,198,595	643,456
Tourist Industry Development Sub-Agreements	...	46,049
	249,033,985	75,332,618
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	44,951,022	46,548,305
Adjustment to prior year's Payables at Year End (PAYE)	8,585,448	2,401,524
	53,536,470	48,949,829
Services and service fees—		
Loan guarantee fees	9,733,508	2,384,980
Access to information fees	1,266	212
	9,734,774	2,385,192
Other non-tax revenue—		
Agricultural and Rural Development Act (ARDA)—Projects and miscellaneous recoveries	4,452,233	1,624,637
Premium, discount and exchange	2,780	...
	4,455,013	1,624,637
Total Department	**316,760,242**	**128,292,276**
Investment Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	13,812	227
Adjustment to prior year's Payables at Year End (PAYE)	700	446
	14,512	673
Services and service fees	45	65
Total Program	**14,557**	**738**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	249,033,985	75,332,618
Refunds of previous years' expenditure	53,550,982	48,950,502
Services and service fees	9,734,819	2,385,257
Other non-tax revenue	4,455,013	1,624,637
Total Ministry	**316,774,799**	**128,293,014**

[1] Interest unless otherwise indicated.

SECTION 22

1985-86
PUBLIC ACCOUNTS

Science and Technology

Ministry of State
National Research Council of Canada
Natural Sciences and Engineering Research Council
Science Council of Canada

CONTENTS

	Page
Program objectives and activity descriptions	22.2
Ministry summary	22.4
Programs by activity	22.6
Transfer payments	22.9
Details of amounts credited to the vote	22.12
Revenue	22.13

Ministry of State

Objective

To encourage the development and use of science and technology in support of national goals.

Activity Description

Policy Development
Develop policies for the support of science and technology; develop policies for and advise on the application of scientific and technical resources to national issues, foster use of scientific and technological knowledge in the formulation and development of public policy; provide a policy and program review and evaluation capability; provide a secretariat support for task project committees.

National Research Council of Canada

Scientific and Industrial Research Program

Objective

To create, acquire, and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development.

Activity Description

National Competence in the Natural Sciences and Engineering
Research undertaken to build and maintain national competence in the natural sciences and engineering, to acquire knowledge and to gain the understanding that is essential to future applications in science and technology.

Research on Problems of Economic and Social Importance
Performance and promotion of research and development aimed at the solution of problems of economic and social importance including building and construction, energy, environmental quality, food, health, public safety and transportation.

Research in Direct Support of Industrial Innovation and Development
Performance and promotion of research, development and related activities for the advancement of technology required for industrial development, including technology transfer, financial assistance, co-operative projects and technical services aimed directly at strengthening the research, development and innovative capacity of industry in Canada.

National Facilities
Provision of national research and development facilities as a service to industry, governments and universities.

Research and Services Related to Physical Standards
Research and services in the field of physical standards, including support of national and international activities.

Administrative and Special Support Services
Administrative support including financial and personnel services; special services including operation and maintenance of National Research Council buildings and facilities, central computer services; all services for programs of the Council; and grants in support of international scientific affiliations.

Scientific and Technical Information Program

Objective

To promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development.

Activity Description

Scientific and Technical Information
Selection, acquisition, analysis, storage, retrieval and transfer of published and machine readable scientific and technical information; development of validated scientific numeric data; implementation and maintenance of a Canadian network of scientific and technical information services; development of procedures, processes and standards for inter-system exchanges with other national and international networks and services; enhancement of these processes by the application of technology to improve efficiency and productivity; publication of the Canadian Journals of Research.

Natural Sciences and Engineering Research Council

Objective

To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Activity Description

Grants and Scholarships
Grants and scholarships awarded to selected individuals and groups in support of research, highly qualified manpower training and research-related activities.

Administration
Operations in support of the granting process.

Science Council of Canada

Objective

To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Activity Description

Operations
Assessment of Canada's scientific and technological resources, requirements and potentialities and making reports and recommendations thereon, as well as raising public awareness of Canada's scientific and technological problems and opportunities and the interdependence of the public, governments, industries and universities in the development and use of science and technology. Publication of studies and reports prepared for the use of Council is at the discretion of the Council. The Council has a small secretariat which provides executive, professional, administrative and technical support.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Ministry of State				
...	8,432,000	...	...	8,432,000	1	Program expenditures				
...	...	7,832,000	...	7,832,000	1b	Program expenditures and the grants listed in the Estimates				
...	8,432,000	7,832,000	...	16,264,000		Total—Vote 1	12,177,929	4,086,071	...	6,641,684
...	42,000	...	(2,470)	39,530	(S)	Minister of State for Science and Technology—Salary and motor car allowance	39,530	...	...	22,131
...	603,000	...	62,000	665,000	(S)	Contributions to employee benefit plans	665,000	...	...	595,000
...	**9,077,000**	**7,832,000**	**59,530**	**16,968,530**		**Total Ministry of State—Budgetary**	**12,882,459**	**4,086,071**	...	**7,258,815**
						National Research Council of Canada				
						Scientific and Industrial Research Program				
...	196,647,000	...	...	196,647,000	5	Operating expenditures	187,164,209	9,482,791	...	215,388,474
...	89,989,000	...	...	89,989,000	10	Capital expenditures	76,518,103	13,470,897	...	104,384,832
...	115,139,000	...	...	115,139,000	15	Grants and contributions	112,848,632	2,290,368	...	108,537,160
...	17,434,000	...	1,797,000	19,231,000	(S)	Contributions to employee benefit plans	19,231,000	...	...	18,486,000
...	**419,209,000**	...	**1,797,000**	**421,006,000**		**Total Program—Budgetary**	**395,761,944**	**25,244,056**	...	**446,796,466**
						Scientific and Technical Information Program				
...	23,015,000	...	...	23,015,000	20	Program expenditures	20,083,899	2,931,101	...	20,124,234
...	1,065,000	...	110,000	1,175,000	(S)	Contributions to employee benefit plans	1,175,000	...	...	1,038,000
...	**24,080,000**	...	**110,000**	**24,190,000**		**Total Program—Budgetary**	**21,258,899**	**2,931,101**	...	**21,162,234**
...	**443,289,000**	...	**1,907,000**	**445,196,000**		**Total National Research Council of Canada—Budgetary**	**417,020,843**	**28,175,157**	...	**467,958,700**
						Natural Sciences and Engineering Research Council				
...	10,123,000	...	...	10,123,000	25	Operating expenditures				
...	...	1,136,000	...	1,136,000	25c	Operating expenditures				
...	10,123,000	1,136,000	...	11,259,000		Total—Vote 25	10,471,751	787,249	...	10,445,785
...	284,690,000	...	...	284,690,000	30	Grants				
...	...	14,964,000	...	14,964,000	30c	Grants				
...	284,690,000	14,964,000	...	299,654,000		Total—Vote 30	298,975,864	678,136	...	300,527,510
...	679,000	...	70,000	749,000	(S)	Contributions to employee benefit plans	749,000	...	...	586,000
...	**295,492,000**	**16,100,000**	**70,000**	**311,662,000**		**Total Program—Budgetary**	**310,196,615**	**1,465,385**	...	**311,559,295**

						Science Council of Canada				
...	4,583,000	...	...	4,583,000	35	Program expenditures				
...	...	...	4,862	4,862		Transfer from TB Vote 10[1]				
...	4,583,000	...	4,862	4,587,862		Total—Vote 35	3,888,964	698,898	...	4,406,801
...	374,000	...	39,000	413,000	(S)	Contributions to employee benefit plans	413,000	...	...	390,000
...	**4,957,000**	**...**	**43,862**	**5,000,862**		**Total Program—Budgetary**	**4,301,964**	**698,898**	**...**	**4,796,801**
...	**752,815,000**	**23,932,000**	**2,080,392**	**778,827,392**		**Total Ministry—Budgetary**	**744,401,881**	**34,425,511**	**...**	**791,573,611**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Ministry of State				
...	6,926,000	2,932,000	...	...	59,530	...	9,917,530	Operating Policy development	8,780,176	1,137,354	...	5,301,765
...	27,000	...	...	...	...	...	27,000	Capital Policy development	584,051	(557,051)	...	62,050
...	2,124,000	4,900,000	...	...	...	...	7,024,000	Transfer payments Policy development	3,518,232	3,505,768	...	1,895,000
...	**9,077,000**	**7,832,000**	...	...	**59,530**	...	**16,968,530**	**Total Ministry of State—Budgetary**	**12,882,459**	**4,086,071**	...	**7,258,815**
								National Research Council of Canada				
								Scientific and Industrial Research Program				
								Operating				
...	35,587,000	...	...	...	332,000	(118,000)	35,801,000	National competence in the natural sciences and engineering	36,620,037	(819,037)	...	37,854,915
...	50,785,000	...	...	...	421,000	(1,050,000)	50,156,000	Research on problems of economic and social importance	37,135,038	13,020,962	...	54,386,878
...	66,954,000	...	...	...	547,000	(1,212,000)	66,289,000	Research in direct support of industrial innovation and development	68,700,069	(2,411,069)	...	71,827,838
...	25,297,000	...	...	...	150,000	(2,709,000)	22,738,000	National facilities	21,011,021	1,726,979	...	21,665,951
...	6,913,000	...	...	...	77,000	(253,000)	6,737,000	Research and services related to physical standards	6,773,007	(36,007)	...	8,987,980
...	40,295,000	...	...	...	270,000	(6,408,000)	34,157,000	Administrative and special support services	36,156,037	(1,999,037)	...	39,150,912
...	(11,750,000)	...	...	...	...	11,750,000	...	Revenue credited to the vote	...	...	...	...
...	214,081,000	...	...	...	1,797,000	...	215,878,000	Total—Operating	206,395,209	9,482,791	...	233,874,474
								Capital				
...	5,250,000	...	...	...	...	...	5,250,000	National competence in the natural sciences and engineering	4,095,006	1,154,994	...	4,717,993
...	5,980,000	...	...	...	...	(42,000)	5,938,000	Research on problems of economic and social importance	3,767,005	2,170,995	...	7,404,988

...	52,337,000	...	...	...	...	(42,000)	52,295,000	Research in direct support of industrial innovation and development	46,265,062	6,029,938	...	57,347,908
...	23,526,000	...	...	...	...	(126,000)	23,400,000	National facilities	19,184,026	4,215,974	...	31,572,949
...	1,673,000	...	...	...	...	...	1,673,000	Research and services related to physical standards	1,659,002	13,998	...	1,635,997
...	1,433,000	...	...	...	...	...	1,433,000	Administrative and special support services	1,548,002	(115,002)	...	1,704,997
...	(210,000)	...	...	...	...	210,000	...	Revenue credited to the vote	...	...	...	...
...	89,989,000	...	...	...	...	...	89,989,000	Total—Capital	76,518,103	13,470,897	...	104,384,832
								Transfer payments				
...	40,000	...	...	...	42,486	...	82,486	National competence in the natural sciences and engineering	82,485	1	...	97,983
...	9,231,000	...	...	...	...	...	9,231,000	Research on problems of economic and social importance	9,165,994	65,006	...	6,870,281
...	74,288,000	...	...	...	(242,486)	...	74,045,514	Research in direct support of industrial innovation and development	71,947,871	2,097,643	...	71,782,008
...	28,968,000	...	...	...	200,000	...	29,168,000	National facilities	29,139,565	28,435	...	27,686,249
...	2,612,000	...	...	...	...	...	2,612,000	Administrative and special support services	2,512,717	99,283	...	2,100,639
...	115,139,000	...	...	...	...	...	115,139,000	Total—Transfer payments	112,848,632	2,290,368	...	108,537,160
								Program Summary				
...	40,759,000	...	...	...	374,486	...	41,133,486	National competence in the natural sciences and engineering	40,797,528	335,958	...	42,670,891
...	64,904,000	...	...	...	421,000	...	65,325,000	Research on problems of economic and social importance	50,068,037	15,256,963	...	68,662,147
...	192,325,000	...	...	...	304,514	...	192,629,514	Research in direct support of industrial innovation and development	186,913,002	5,716,512	...	200,957,754
...	74,956,000	...	...	...	350,000	...	75,306,000	National facilities	69,336,612	5,971,388	...	80,925,149
...	8,333,000	...	...	...	77,000	...	8,410,000	Research and services related to physical standards	8,432,009	(22,009)	...	10,623,977
...	37,932,000	...	...	...	270,000	...	38,202,000	Administrative and special support services	40,216,756	(2,014,756)	...	42,956,548
...	419,209,000	...	...	...	1,797,000	...	421,006,000	**Total Program—Budgetary**	395,761,944	25,244,856	...	446,796,466
								Scientific and Technical Information Program				
								Operating				
...	29,803,000	...	...	...	110,000	(6,021,000)	23,892,000	Scientific and technical information	20,988,578	2,903,422	...	20,918,861
...	(6,021,000)	...	...	...	...	6,021,000	...	Revenue credited to the vote	...	...	...	...
...	23,782,000	...	...	...	110,000	...	23,892,000	Total—Operating	20,988,578	2,903,422	...	20,918,861
								Capital				
...	220,000	...	...	...	...	...	220,000	Scientific and technical information	192,321	27,679	...	165,720

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	78,000	...	...	...	...	...	78,000	Scientific and technical information	78,000	...	...	77,653
...	**24,080,000**	...	...	...	**110,000**	...	**24,190,000**	**Total Program—Budgetary**	**21,258,899**	**2,931,101**	...	**21,162,234**
...	**443,289,000**	...	...	...	**1,907,000**	...	**445,196,000**	**Total National Research Council of Canada—Budgetary**	**417,020,843**	**28,175,157**	...	**467,958,700**
								Natural Sciences and Engineering Research Council				
								Operating				
...	10,592,000	883,000	...	...	70,000	...	11,545,000	Administration	10,851,105	693,895	...	8,700,082
								Capital				
...	210,000	253,000	...	...	...	...	463,000	Administration	369,646	93,354	...	2,331,703
								Transfer payments				
...	284,690,000	14,964,000	...	...	...	...	299,654,000	Grants and scholarships	298,975,864	678,136	...	300,527,510
								Program Summary				
...	284,690,000	14,964,000	...	...	...	...	299,654,000	Grants and scholarships	298,975,864	678,136	...	300,527,510
...	10,802,000	1,136,000	...	...	70,000	...	12,008,000	Administration	11,220,751	787,249	...	11,031,785
...	**295,492,000**	**16,100,000**	...	...	**70,000**	...	**311,662,000**	**Total Program—Budgetary**	**310,196,615**	**1,465,385**	...	**311,559,295**
								Science Council of Canada				
								Operating				
...	4,920,000	...	4,862	...	39,000	...	4,963,862	Operations	4,282,456	681,406	...	4,764,847
								Capital				
...	37,000	...	...	...	...	...	37,000	Operations	19,508	17,492	...	31,954
...	**4,957,000**	...	**4,862**	...	**39,000**	...	**5,000,862**	**Total Program—Budgetary**	**4,301,964**	**698,898**	...	**4,796,801**
...	**752,815,000**	**23,932,000**	**4,862**	...	**2,075,530**	...	**778,827,392**	**Total Ministry—Budgetary**	**744,401,881**	**34,425,511**	...	**791,573,611**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Ministry of State				
							Grants				
							Policy development				
...	...	3,000,000	...	...	...	3,000,000	Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec Subsidiary Agreement on Science and Technology	150,000	2,850,000	...	...
...	...	1,900,000	...	...	...	1,900,000	Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/British Columbia Subsidiary Agreement on Science and Technology	1,244,232	655,768	...	...
...	...	**4,900,000**	...	...	...	**4,900,000**	Total—Grants	**1,394,232**	**3,505,768**	...	...
							Contributions				
							Policy development				
...	**2,124,000**	...	...	...	...	**2,124,000**	Contributions to cover the cost of participation by Canada in the program of the European Space Agency	**2,124,000**	...	..	**1,895,000**
...	**2,124,000**	**4,900,000**	...	...	...	**7,024,000**	**Total Ministry of State**	**3,518,232**	**3,505,768**	...	**1,895,000**
							National Research Council of Canada				
							Scientific and Industrial Research Program				
							Grants				
...	583,000	...	...	...	...	583,000	Administrative and special support services International affiliations	500,217	82,783	...	432,733
...	1,969,000	...	...	...	...	1,969,000	Grants to municipalities in accordance with the Municipal Grants Act	1,969,000	...	...	1,628,000
...	**2,552,000**	...	...	...	...	**2,552,000**	Total—Grants	**2,469,217**	**82,783**	...	**2,060,733**
							Contributions				
							National competence in the natural sciences and engineering				
...	40,000	...	...	42,486	...	82,486	Centre européen pour la recherche nucléaire	82,485	1	...	97,983
							Research on problems of economic and social importance				
...	140,000	...	...	(46,000)	...	94,000	International Energy Agency Implementing Agreements	45,689	48,311	...	61,805

Transfer Payments—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	6,760,000	...	...	...	...	6,760,000	Institut de recherche d'Hydro-Québec—Magnetic confinement fusion research and development program	6,760,000	...	...	4,428,807
...	1,575,000	...	...	...	...	1,575,000	Contribution for research on materials for fusion	1,575,000	...	...	1,486,000
...	200,000	...	...	...	...	200,000	The Institute of Man and Resources for operation of the Atlantic Wind Test Site	194,994	5,006	...	200,000
...	347,000	...	...	...	...	347,000	Manitoba HVDC Research Centre—High Voltage DC Transmission on Nelson River	347,000	...	...	334,000
...	209,000	...	...	...	...	209,000	Canadian Rehabilitation Council for the Disabled	209,000	...	...	209,000
...	...	...	...	46,000	...	46,000	Support of scientific and engineering conferences energy	34,311	11,689	...	47,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	103,669
...	9,231,000	...	...	...	...	9,231,000		9,165,994	65,006	...	6,870,281
							Research in direct support of industrial innovation and development				
...	40,843,000	...	...	(2,260,000)	...	38,583,000	Assistance toward applied research and improvements in technology to Canadian industry	37,246,655	1,336,345	...	40,634,693
...	6,437,000	...	...	1,641,000	...	8,078,000	Contributions to provincial research organizations and research institutes to provide technical information and field services	7,614,373	463,627	...	8,205,356
...	21,934,000	...	...	(288,000)	...	21,646,000	Program for Industry—Laboratory Projects	21,644,434	1,566	...	15,802,525
...	4,548,000	...	...	...	...	4,548,000	Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine Program	4,548,000	...	...	6,253,243
...	500,000	...	...	(242,486)	...	257,514	National Manufacturing Technology Information Centre and Network	...	257,514	...	...
...	26,000	...	...	...	...	26,000	International Energy Agency Implementing Agreements	...	26,000	...	94,000
...	...	...	...	907,000	...	907,000	Biotechnology Research Program	894,409	12,591	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	792,191
...	74,288,000	...	...	(242,486)	...	74,045,514		71,947,871	2,097,643	...	71,782,008

...	2,253,000	...	...	200,000	...	2,453,000	National facilities Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,424,565	28,435	...	2,165,621
...	26,715,000	...	...	...	...	26,715,000	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project	26,715,000	...	...	25,520,628
...	28,968,000	...	...	200,000	...	29,168,000		29,139,565	28,435	...	27,686,249
...	60,000	...	...	...	...	60,000	Administrative and special support services Support of scientific and engineering conferences	43,500	16,500	...	39,906
...	112,587,000	...	...	...	...	112,587,000	Total—Contributions	110,379,415	2,207,585	...	106,476,427
							Program Summary by Activity				
...	40,000	...	...	42,486	...	82,486	National competence in the natural sciences and engineering	82,485	1	...	97,983
...	9,231,000	...	...	...	...	9,231,000	Research on problems of economic and social importance	9,165,994	65,006	...	6,870,281
...	74,288,000	...	...	(242,486)	...	74,045,514	Research in direct support of industrial innovation and development	71,947,871	2,097,643	...	71,782,008
...	28,968,000	...	...	200,000	...	29,168,000	National facilities	29,139,565	28,435	...	27,686,249
...	2,612,000	...	...	...	...	2,612,000	Administrative and special support services	2,512,717	99,283	...	2,100,639
...	115,139,000	...	...	...	...	115,139,000	**Total Program**	112,848,632	2,290,368	...	108,537,160
							Scientific and Technical Information Program				
							Contributions				
...	78,000	...	...	...	...	78,000	Scientific and technical information Canadian Film Institute	78,000	...	...	77,653
...	78,000	...	...	...	...	78,000	**Total Program**	78,000	...	...	77,653
...	115,217,000	...	...	...	...	115,217,000	**Total National Research Council of Canada**	112,926,632	2,290,368	...	108,614,813
							Natural Sciences and Engineering Research Council				
							Grants				
...	284,690,000	14,964,000	...	...	...	299,654,000	Grants and scholarships Grants and scholarships	298,975,864	678,136	...	300,527,510
...	284,690,000	14,964,000	...	...	...	299,654,000	**Total Program**	298,975,864	678,136	...	300,527,510
...	402,031,000	19,864,000	...	...	...	421,895,000	Total Ministry	415,420,728	6,474,272	...	411,837,323

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
National Research Council of Canada			
Scientific and Industrial Research Program			
Budgetary (respendable revenues)			
National competence in the natural sciences and engineering			
Testing and other scientific services	118,000	199,997	26,419
Research on problems of economic and social importance			
Testing and other scientific services	1,092,000	909,986	695,704
Research in direct support of industrial innovation and development			
Testing and other scientific services	1,254,000	2,336,961	995,266
National facilities			
Testing and other scientific services	2,835,000	1,324,964	2,615,496
Research and services related to physical standards			
Standardization services	253,000	317,996	149,709
Administrative and special support services			
Computational services to the National Library and others. Conference registration fees and miscellaneous revenues and recoveries	6,408,000	7,172,881	4,323,934
Total Program—Budgetary	**11,960,000**	**12,262,785**	**8,806,528**
Scientific and Technical Information Program			
Budgetary (respendable revenues)			
Scientific and technical information			
Proceeds from sales of Canadian Journals of Research and other publications	2,190,000	2,234,442	1,771,831
Services			
Canadian on-line inquiry	1,097,000	914,855	638,422
Canadian selective dissemination of information	1,344,000	581,703	439,328
Inter-library loan	612,000	968,462	655,750
Health Sciences Resource Centre	615,000	570,680	379,773
Reference	147,000	37,025	31,622
Other	16,000	68,881	162,889
Total Program—Budgetary	**6,021,000**	**5,376,048**	**4,079,615**
Total National Research Council of Canada—Budgetary	**17,981,000**	**17,638,833**	**12,886,143**
Total Ministry—Budgetary	**17,981,000**	**17,638,833**	**12,886,143**

Revenue

	Current year	Previous year
	$	$
Ministry of State		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	7,893	13,678
Adjustment to prior year's Payables at Year End (PAYE)	...	60,024
	7,893	73,702
Other non-tax revenue	...	5
Total Ministry of State	7,893	**73,707**
National Research Council of Canada		
Scientific and Industrial Research Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Repayment for goods and services not provided and other miscellaneous refunds	498,928	164,772
Adjustment to prior year's Payables at Year End (PAYE)	768,184	553,027
	1,267,112	717,799
Other non-tax revenue—		
Sundries	57,057	64,271
Total Program	**1,324,169**	**782,070**
Scientific and Technical Information Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Repayment for goods and services not provided and other miscellaneous refunds	75,660	67,943
Adjustment to prior year's Payables at Year End (PAYE)	72,986	14,825
	148,646	82,768
Other non-tax revenue—		
Sundries	20	32
Total Program	**148,666**	**82,800**
Total National Research Council of Canada	**1,472,835**	**864,870**

	Current year	Previous year
	$	$
Natural Sciences and Engineering Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditures—		
Repayment of grants and scholarships	549,814	652,228
Reimbursement of travel expenses from NATO	...	2,729
Adjustment to prior year's Payables at Year End (PAYE)	2,114	22,893
Miscellaneous	885	75
Total Program	**552,813**	**677,925**
Science Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Sundries	143	215
Total Program	**143**	**215**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,976,607	1,552,409
Other non-tax revenue	57,077	64,308
Total Ministry	**2,033,684**	**1,616,717**

SECTION 23

1985-86
PUBLIC ACCOUNTS

Secretary of State

Department
Canadian Advisory Council on the Status of Women
Public Service Commission
Social Sciences and Humanities Research Council
Status of Women—Office of the Co-ordinator

CONTENTS

	Page
Program objectives and activity descriptions	23.2
Ministry summary	23.6
Programs by activity	23.9
Transfer payments	23.13
Details of amounts credited to the vote	23.18
Revenue	23.18

Department

Administration and Regional Operations Program

Objective

To ensure, jointly and individually, with equity, the economical, efficient, effective and accountable realization of the Department's objectives and priorities, in a spirit of service to the public; and to contribute to enhancing Canadians' sense of belonging to the country in each region.

Activity Description

Regional Operations
Management of all departmental activities in all regions of the country giving particular attention to the specific needs of each; representation of regional interests to private and public agencies; representation of departmental interests in the regions; management of a national network of regional offices.

Administration
Executive direction through the offices of the Secretary of State, the Minister of State for Multiculturalism, the Minister of State for Youth, the Under Secretary of State, and the Assistant Under Secretary of State for Management Practices. Includes: the corporate policy function, and the development of policies and systems such as planning, performance measurement, and management information; central services including finance, personnel, administration and communications; and the internal audit, program evaluation and management improvement functions.

Official Languages Program

Objective

To foster a better appreciation among Canadians of the equal status of the two official languages and to provide Canadians with increased opportunities to participate fully, in either official language, in all aspects of their lives; thus contributing to enhancing Canadians' sense of belonging to the country.

Activity Description

Official Languages in Education
Financial assistance to the provinces and territories for minority official language education and second official language instruction at all levels of the education system; financial assistance to institutions, associations, and organizations, for the compilation and dissemination of information on, or the development of teaching techniques related to, minority official language education and second official language instruction; and awarding scholarships provided by the Queen Elizabeth Endowment Fund to post-secondary students for studies in their second official language.

Promotion of Official Languages
Financial assistance in support of the establishment of institutions particular to the minority official language communities and to national, provincial and community organizations seeking and promoting access to services in minority official languages; technical assistance to official language minority communities; promotion, among Canadians, of the equal status of the two official languages; assistance to Canadian institutions, organizations and businesses in developing and providing services in both official languages.

Official Languages Services
Translation, interpretation and terminology services in all languages to Parliament, the Government, the executive, the judiciary, and all agencies created by Parliament or the Governor in Council; co-ordination and management of linguistic services development and terminological research and information; program and policy development and co-ordination.

Education Support Program

Objective

To support Canada's cultural, social and economic development through federal education policies and programs which contribute to strengthening Canada's post-secondary education system capacity, and which respond to individual aspirations of Canadians and to the needs and opportunities of Canadian society; thus contributing to enhancing Canadians' sense of belonging to the country.

Activity Description

Education Support
Administration of payments to the provinces and territories under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977; administration of the Canada Student Loans Act including interest payments, liabilities and alternative payments to provinces and interest relief to unemployed borrowers; co-ordination and development of federal Government policies and programs in the field of education; co-operation with the Department of External Affairs in ensuring the effectiveness of Canada's participation in international educational forums and activities; leadership in improving federal policy and co-ordination mechanisms for activities which support post-secondary education.

Citizenship and Culture Program

Objective

To assist Canadians in achieving more equitable and equal opportunities for social growth, quality of life and fuller involvement in Canadian society; to achieve an improved knowledge, appreciation and enjoyment of Canada and its cultural diversity; to achieve greater awareness, knowledge and appreciation of human rights, fundamental freedoms and related responsibilities; to increase the enjoyment of human rights; and to increase compliance with Canada's domestic and international commitments, thus contributing to enhancing Canadians' sense of belonging to the country.

Activity Description

Citizenship Registration and Promotion
Services and facilities including regional citizenship courts for the granting and proof of Canadian citizenship and promotion of the concept of Canadian citizenship through activities designed to provide an appreciation of its value and to encourage its acquisition and retention.

Citizenship Development
Financial and professional assistance to national, regional and local representatives of youth, women, native people, and other disadvantaged groups, citizens organizations and individuals in consultation with other departments and agencies as required to achieve equal opportunity for development, participation, involvement and enhanced quality of life; development of policy and provision of co-ordination and analysis services.

Multiculturalism
Technical and financial support to ethnocultural/crosscultural groups and organizations, institutions and individuals through a broad spectrum of activities designed to assist in the removal of barriers which inhibit the full and equal participation of minority cultural groups in the social, cultural and political life of Canada; encouragement and support of retention and sharing of ethnocultural heritages and of public education and advocacy activities in line with federal multiculturalism policy objectives and in consultation with other departments and agencies as required.

Canadian Culture
Promotion of knowledge and understanding of Canada, its culture, history and traditions by keeping abreast of and encouraging developments in the field of Canadian studies and by providing and distributing material related to national symbols such as the flag, the maple leaf, the national anthem and the new constitution; promotion of participation by Canadians in events of national significance such as the Canada Day celebrations; organization of royal visits and administration of responsibilities related to the Crown and state protocol.

Human Rights
Organization of and participation in seminars and conferences on human rights; preparation and dissemination of resource materials; advice on human rights aspects of policies, programs and other measures being developed by a variety of organizations; financial assistance in support of the human rights initiatives of voluntary and non-governmental organizations; financial assistance to individuals and groups pursuing test cases involving language rights included in the Canadian Constitution; co-ordination, and report preparation in support of Canada's domestic and international human rights responsibilities.

Canadian Advisory Council on the Status of Women

Objective

To bring before the Government and the public matters of interest and concern to women.

Activity Description

Canadian Advisory Council on the Status of Women
Recommends to the Government legislation and programs to improve the status of women; researches matters pertaining to the status of women in Canada; informs the public on areas of concern to women and publishes an annual report on the progress being made in improving the status of women.

Public Service Commission

Objective

To ensure that the needs of the Public Service for qualified people are continuously met in accordance with the Public Service Employment Act, specifically by means of selection processes based on merit; and in accordance with the agreements with the Treasury Board of Canada on roles and responsibilities in personnel management, to improve the occupational competence of Public Service employees and enable them to use their second official language in the performance of the duties of their present or future positions and to promote the equitable participation of under-represented groups in the Public Service.

Activity Description

Management Category Programs
The Management Category Programs activity includes the provision of central/specialized services specifically aimed at the resourcing of the management cadre; the review, development and implementation of relevant policies; the administration of organizational enrichment and career development programs aimed at fulfilling the needs and requirements of the Public Service, Canadian institutions and/or foreign organizations; and secretariat and other co-ordination functions to assist executives and senior managers with high potential in the establishment of individual career paths linked to the needs of the Public Service, and to advise senior officials from departments to facilitate deployment of individuals in the Category.

Non-Management Category Staffing Programs
The Non-Management Category Staffing Programs activity encompasses the administration of the Public Service Employment Act and Regulations; the establishment of staffing policies and procedures; establishment of selection standards including language selection standards and related tests and administrative procedures for all departments under the PSEA for all occupational groups and categories with the exception of the Management Category; the recruitment and referral of external candidates; the performance of staffing services for Non-Management category positions not delegated to departments; administration of programs for the re-appointment of persons benefitting from a statutory or administrative priority; support to departmental staffing activities to ensure application of the PSEA and Regulations; co-ordination of those parts of the Official Languages Program for which the PSC is responsible; and the administration of equal opportunity and affirmative action programs to promote the participation of under-represented groups in the Public Service, i.e., natives, women and handicapped persons.

Appeals and Investigations
The Appeals and Investigations activity, through the establishment of independent boards, hears appeal by public servants against alleged breaches of the Public Service Employment Act and Regulations in such matters as appointments, demotion and release. In addition, complaints of alleged discrimination in the Public Service both from employees and outside applicants for employment are investigated, as are alleged irregularities in staffing processes and inequitable treatment in the work place. Training, advise and assistance are provided to departments on all of the foregoing matters.

Audit
The Audit activity involves the examination of the management of staffing and other personnel management systems, including the assessment of the effectiveness and impact of policies, practices, procedures and regulations on these systems. Audits are carried out on a cyclical basis in all departments and agencies that come under the Public Service Employment Act (PSEA). The results are used by the Commission to improve its policies and practices and to determine the content and duration of the instruments for delegation of staffing authority and to account to Parliament each year on the state of staffing delegation under Section 45 of the PSEA and by the Treasury Board of Canada to assess the departmental administration of personnel management policies and systems.

Staff Development and Training
The Staff Development and Training activity provides executive, managerial, supervisory and professional training and training services to federal public servants across Canada in response to Treasury Board policies and departmental demand. It provides courses and training events designed to meet the job-related training requirements of departments and a range of advisory, informational and co-ordinating services related to training.

Language Training
The Language Training activity provides language courses in both official languages and related special and technical services, in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service, and occasionally those of outside clients (e.g. judges, RCMP, etc.). The language courses enable students to achieve or further develop their required language proficiency. The specialized and technical services, for their part, allow the federal Public Service to have language training programs which best suit its training needs.

Administration
The Administration activity includes the activities of the Chairman and Commissioners who establish overall Commission policy in conformance with the Public Service Employment Act and provide overall direction to Commission activities. Two types of support are provided to the Chairman and Commissioners in the execution of their activities: first, the provision of support services toward the attainment of PSC objectives through corporate policy and strategic planning, the administration of specific statutory requirements, and the publication of the PSC annual report; secondly, the delivery of specialized services to the organization in the areas of personnel, finance, EDP, administration, public affairs, corporate management systems and evaluation and audit; the provision of support to ensure that the PSC's resources are acquired, utilized, controlled and disposed of effectively and efficiently and that PSC management policies and systems are consistent with central agency policy.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Activity Description

Grants and Scholarships
Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration
Operations in support of the granting process.

Status of Women—Office of the Co-ordinator

Objective

To promote equal opportunities for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator
The provision of advice and recommendation to the Minister responsible for the Status of Women on all matters concerning the effective discharge of his mandate; the provision of information and liaison services in respect of Government programs and policies concerning the status of women.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration and Regional Operations Program				
...	32,025,000	...	...	32,025,000	1	Program expenditures				
					1c	Transfer of $1,575,999 from Secretary of State Vote 15				
...	...	1	...	1						
...	...	...	1,575,999	1,575,999		Transfer from: Vote 15				
...	...	...	7,779	7,779		TB Vote 10[1]				
...	32,025,000	1	1,583,778	33,608,779		Total—Vote 1	32,688,939	919,840	...	31,431,926
...	42,000	...	(2,470)	39,530	(S)	Secretary of State—Salary and motor car allowance	39,530	...	...	41,683
...	3,072,000	...	315,000	3,387,000	(S)	Contributions to employee benefit plans	3,387,000	...	...	3,023,203
...	**35,139,000**	**1**	**1,896,308**	**37,035,309**		**Total Program—Budgetary**	**36,115,469**	**919,840**	**...**	**34,496,812**
						Official Languages Program				
...	86,535,000	...	...	86,535,000	5	Operating expenditures				
...	...	...	27,598	27,598		Transfer from TB Vote 10[1]				
...	...	...	(935,000)	(935,000)		Transfer to Vote 10				
...	86,535,000	...	(907,402)	85,627,598		Total—Vote 5	83,767,619	1,859,979	...	76,637,985
...	238,583,000	...	...	238,583,000	10	Grants and contributions				
					10c	Transfer of $935,000 from Secretary of State Vote 5 and $1,236,999 from Secretary of State Vote 15				
...	...	1	...	1						
...	...	...	935,000	935,000		Transfer from: Vote 5				
...	...	...	1,236,999	1,236,999		Vote 15				
...	238,583,000	1	2,171,999	240,755,000		Total—Vote 10	239,390,303	1,364,697	...	226,775,726
...	9,137,000	...	937,000	10,074,000	(S)	Contributions to employee benefit plans	10,074,000	...	...	9,188,000
...	**334,255,000**	**1**	**2,201,597**	**336,456,598**		**Total Program—Budgetary**	**333,231,922**	**3,224,676**	**...**	**312,601,711**

						Education Support Program				
...	8,569,000	...	...	8,569,000	15	Program expenditures				
...	...	12,312,400	...	12,312,400	15b	Program expenditures and contributions				
...	...	...	9,911	9,911		Transfer from TB Vote 10[1]				
...	...	...	(1,575,999)	(1,575,999)		Transfer to: Vote 1				
...	...	...	(1,236,999)	(1,236,999)		Vote 10				
...	...	...	(432,599)	(432,599)		Vote 20				
...	...	...	(445,400)	(445,400)		Vote 25				
...	8,569,000	12,312,400	(3,681,086)	17,200,314		Total—Vote 15	16,760,400	439,914	...	9,678,905
...	2,277,000,000	...	795,375	2,277,795,375	(S)	Post-secondary education payments to provinces	2,277,795,375	...	...	2,264,823,867
					(S)	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act	285,512,763	...	...	206,551,441
...	269,946,000	25,566,000	(9,999,237)	285,512,763	(S)	Contributions to employee benefit plans	458,000	...	...	484,000
...	415,000	...	43,000	458,000		Appropriations not required for the current year	...	...	...	10,232,592
...	...	...	...	...						
...	**2,555,930,000**	**37,878,400**	**(12,841,948)**	**2,580,966,452**		**Total Program—Budgetary**	**2,580,526,538**	**439,914**	**...**	**2,491,770,805**
						Citizenship and Culture Program				
...	37,122,000	...	...	37,122,000	20	Operating expenditures				
...	...	5,286,000	...	5,286,000	20b	Operating expenditures				
					20c	Transfer of $432,599 from Secretary of State Vote 15				
...	...	1	...	1		Transfer from: Vote 15				
...	...	...	432,599	432,599		TB Vote 10[1]				
...	...	...	106,744	106,744						
...	37,122,000	5,286,001	539,343	42,947,344		Total—Vote 20	40,377,038	2,570,306	...	37,559,586
...	127,795,000	...	...	127,795,000	25	Grants and contributions				
...	...	6,740,000	...	6,740,000	25b	Grants and contributions				
					25c	Transfer of $445,400 from Secretary of State Vote 15				
...	...	3,327,381	...	3,327,381		Transfer from Vote 15				
...	...	...	445,400	445,400						
...	127,795,000	10,067,381	445,400	138,307,781		Total—Vote 25	134,413,113	3,894,668	...	162,488,136
...	425,000	...	271,641	696,641	(S)	Salaries of the Lieutenant-Governors (Salaries Act)	696,641	...	...	422,556
					(S)	Payments under Lieutenant-Governors Superannuation Act	115,202	...	...	111,811
...	98,000	...	17,202	115,202						
					(S)	Supplementary retirement benefits—Former Lieutenant-Governors	45,106	...	...	34,104
...	27,000	...	18,106	45,106						
...	2,813,000	...	289,000	3,102,000	(S)	Contributions to employee benefit plans	3,102,000	...	...	2,846,000
...	**168,280,000**	**15,353,382**	**1,589,692**	**185,214,074**		**Total Program—Budgetary**	**178,749,100**	**6,464,974**	**...**	**203,462,193**
...	**3,093,604,000**	**53,231,784**	**(7,163,351)**	**3,139,672,433**		**Total Department—Budgetary**	**3,128,623,029**	**11,049,404**	**...**	**3,042,331,521**
						Canadian Advisory Council on the Status of Women				
...	2,383,000	...	...	2,383,000	30	Program expenditures				
...	...	92,533	...	92,533	30c	Program expenditures				
...	2,383,000	92,533	...	2,475,533		Total—Vote 30	2,424,676	50,857	...	2,390,899
...	**2,383,000**	**92,533**	**...**	**2,475,533**		**Total Program—Budgetary**	**2,424,676**	**50,857**	**...**	**2,390,899**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Public Service Commission				
...	113,091,000	...	...	113,091,000	35	Program expenditures				
...	...	...	66,700	66,700		Transfer from TB Vote 10[1]				
...	113,091,000	...	66,700	113,157,700		Total—Vote 35	104,660,610	8,497,090	...	101,675,400
...	12,146,000	...	1,245,000	13,391,000	(S)	Contributions to employee benefit plans	13,391,000	...	...	12,245,000
8,583,679	48,000	...	(48,000)	8,583,679	(S)	Staff Development and Training Revolving Fund	(708,816)	...	9,292,495	(662,948)
8,583,679	**125,285,000**	**...**	**1,263,700**	**135,132,379**		**Total Program—Budgetary**	**117,342,794**	**8,497,090**	**9,292,495**	**113,257,452**
						Social Sciences and Humanities Research Council				
...	5,762,000	...	...	5,762,000	40	Operating expenditures	5,430,396	331,604	...	5,341,363
...	54,624,000	...	...	54,624,000	45	Grants and contributions				
...	...	2,900,000	...	2,900,000	45c	Grants and contributions				
...	54,624,000	2,900,000	...	57,524,000		Total—Vote 45	57,233,821	290,179	...	57,009,000
...	495,000	...	51,000	546,000	(S)	Contributions to employee benefit plans	546,000	...	...	510,000
...	**60,881,000**	**2,900,000**	**51,000**	**63,832,000**		**Total Program—Budgetary**	**63,210,217**	**621,783**	**...**	**62,860,363**
						Status of Women—Office of the Co-ordinator				
...	2,599,000	...	...	2,599,000	50	Program expenditures				
...	...	550,000	...	550,000	50b	Program expenditures				
...	...	...	4,862	4,862		Transfer from TB Vote 10[1]				
...	2,599,000	550,000	4,862	3,153,862		Total—Vote 50	2,882,775	271,087	...	2,866,508
...	205,000	...	21,000	226,000	(S)	Contributions to employee benefit plans	226,000	...	...	218,000
...	**2,804,000**	**550,000**	**25,862**	**3,379,862**		**Total Program—Budgetary**	**3,108,775**	**271,087**	**...**	**3,084,508**
8,583,679	**3,284,957,000**	**56,774,317**	**(5,822,789)**	**3,344,492,207**		**Total Ministry—Budgetary**	**3,314,709,491**	**20,490,221**	**9,292,495**	**3,223,924,743**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration and Regional Operations Program				
								Operating				
...	9,953,000	...	...	190,452	94,500	...	10,237,952	Regional operations	10,127,569	110,383	...	9,258,559
...	25,104,000	1	7,779	1,385,547	218,030	...	26,715,357	Administration	25,142,934	1,572,423	...	24,019,952
...	35,057,000	1	7,779	1,575,999	312,530	...	36,953,309	Total—Operating	35,270,503	1,682,806	...	33,278,511
								Capital				
...	24,000	...	...	...	...	...	24,000	Regional operations	59,496	(35,496)	...	498,963
...	58,000	...	...	...	...	...	58,000	Administration	785,470	(727,470)	...	719,338
...	82,000	...	...	...	...	...	82,000	Total—Capital	844,966	(762,966)	...	1,218,301
								Program Summary				
...	9,977,000	...	...	190,452	94,500	...	10,261,952	Regional operations	10,187,065	74,887	...	9,757,522
...	25,162,000	1	7,779	1,385,547	218,030	...	26,773,357	Administration	25,928,404	844,953	...	24,739,290
...	35,139,000	1	7,779	1,575,999	312,530	...	37,035,309	Total Program—Budgetary	36,115,469	919,840	...	34,496,812
								Official Languages Program				
								Operating				
...	1,361,000	...	...	(10,000)	9,370	...	1,360,370	Official languages in education	1,216,458	143,912	...	1,189,254
...	3,374,000	...	...	128,000	37,480	...	3,539,480	Promotion of official languages	3,181,199	358,281	...	1,950,632
...	88,733,000	...	27,598	(1,053,000)	890,150	...	88,597,748	Official languages services	87,025,045	1,572,703	...	82,207,292
...	93,468,000	...	27,598	(935,000)	937,000	...	93,497,598	Total—Operating	91,422,702	2,074,896	...	85,347,178
								Capital				
...	2,000	...	...	...	...	...	2,000	Official languages in education	22,712	(20,712)	...	29,119
...	12,000	...	...	...	...	...	12,000	Promotion of official languages	910	11,090	...	53,405
...	2,190,000	...	...	...	...	...	2,190,000	Official languages services	2,395,295	(205,295)	...	396,283
...	2,204,000	...	...	...	...	...	2,204,000	Total—Capital	2,418,917	(214,917)	...	478,807
								Transfer payments				
...	212,126,000	1	...	2,971,999	...	...	215,098,000	Official languages in education	214,459,407	638,593	...	202,652,655
...	26,457,000	...	...	(800,000)	...	...	25,657,000	Promotion of official languages	24,930,896	726,104	...	24,123,071
...	238,583,000	1	...	2,171,999	...	...	240,755,000	Total—Transfer payments	239,390,303	1,364,697	...	226,775,726

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	213,489,000	1	...	2,961,999	9,370	...	216,460,370	Official languages in education	215,698,577	761,793	...	203,871,028
...	29,843,000	...	...	(672,000)	37,480	...	29,208,480	Promotion of official languages	28,113,005	1,095,475	...	26,127,108
...	90,923,000	...	27,598	(1,053,000)	890,150	...	90,787,748	Official languages services	89,420,340	1,367,408	...	82,603,575
...	334,255,000	1	27,598	1,236,999	937,000	...	336,456,598	**Total Program—Budgetary**	333,231,922	3,224,676	...	312,601,711
								Education Support Program				
								Operating				
...	8,968,000	...	9,911	309,000	43,000	...	9,329,911	Education support	8,868,306	461,605	...	10,044,775
								Capital				
...	16,000	...	...	...	...	...	16,000	Education support	40,419	(24,419)	...	118,129
								Transfer payments				
...	2,546,946,000	37,878,400	...	(3,999,997)	(9,203,862)	...	2,571,620,541	Education support	2,571,617,813	2,728	...	2,481,607,901
...	2,555,930,000	37,878,400	9,911	(3,690,997)	(9,160,862)	...	2,580,966,452	**Total Program—Budgetary**	2,580,526,538	439,914	...	2,491,770,805
								Citizenship and Culture Program				
								Operating				
...	12,958,000	...	...	774,574	141,610	...	13,874,184	Citizenship registration and promotion	12,603,330	1,270,854	...	12,753,751
...	12,995,000	480,000	7,854	(950,740)	89,590	...	12,621,704	Citizenship development	12,240,984	380,720	...	11,857,636
...	7,293,000	...	...	99,364	37,570	...	7,429,934	Multiculturalism	6,456,797	973,137	...	7,702,757
...	5,750,000	4,806,001	92,532	602,723	290,209	...	11,541,465	Canadian culture	11,006,705	534,760	...	6,674,553
...	1,284,000	...	6,358	(93,322)	8,670	...	1,205,706	Human rights	1,328,347	(122,641)	...	1,321,896
...	40,280,000	5,286,001	106,744	432,599	567,649	...	46,672,993	Total—Operating	43,636,163	3,036,830	...	40,310,593
								Capital				
...	28,000	...	...	...	...	...	28,000	Citizenship registration and promotion	129,929	(101,929)	...	71,839
...	18,000	...	...	...	...	...	18,000	Citizenship development	251,295	(233,295)	...	261,026
...	4,000	...	...	...	...	...	4,000	Multiculturalism	87,433	(83,433)	...	88,820
...	29,000	...	...	...	...	...	29,000	Canadian culture	57,478	(28,478)	...	94,187
...	1,000	...	...	...	...	...	1,000	Human rights	20,390	(19,390)	...	5,716
...	80,000	...	...	...	...	...	80,000	Total—Capital	546,525	(466,525)	...	521,588

								Transfer payments				
...	4,868,000	...	...	4,014,993	...	...	8,882,993	Citizenship registration and promotion	8,882,993	...	...	7,888,115
...	99,210,000	6,490,067	...	(2,679,593)	...	...	103,020,474	Citizenship development	100,616,280	2,404,194	...	126,263,497
...	17,052,000	1,860,000	...	(1,591,000)	...	...	17,321,000	Multiculturalism	16,138,999	1,182,001	...	18,371,521
...	5,810,000	1,717,314	...	425,000	28,300	...	7,980,614	Canadian culture	7,885,909	94,705	...	8,909,758
...	980,000	...	...	276,000	...	...	1,256,000	Human rights	1,042,231	213,769	...	1,197,121
...	127,920,000	10,067,381	...	445,400	28,300	...	138,461,081	Total—Transfer payments	134,566,412	3,894,669	...	162,630,012
								Program Summary				
...	17,854,000	...	...	4,789,567	141,610	...	22,785,177	Citizenship registration and promotion	21,616,252	1,168,925	...	20,713,705
...	112,223,000	6,970,067	7,854	(3,630,333)	89,590	...	115,660,178	Citizenship development	113,108,559	2,551,619	...	138,382,159
...	24,349,000	1,860,000	...	(1,491,636)	37,570	...	24,754,934	Multiculturalism	22,683,229	2,071,705	...	26,163,098
...	11,589,000	6,523,315	92,532	1,027,723	318,509	...	19,551,079	Canadian culture	18,950,092	600,987	...	15,678,498
...	2,265,000	...	6,358	182,678	8,670	...	2,462,706	Human rights	2,390,968	71,738	...	2,524,733
...	168,290,000	15,353,382	106,744	877,999	595,949	...	185,214,074	**Total Program—Budgetary**	178,749,100	6,464,974	...	203,462,193
...	3,093,604,000	53,231,784	152,032	...	(7,315,383)	...	3,139,672,433	**Total Department—Budgetary**	3,128,623,029	11,049,404	...	3,042,331,521
								Canadian Advisory Council on the Status of Women				
								Operating				
...	2,372,000	92,533	...	...	...	...	2,464,533	Canadian Advisory Council on the Status of Women	2,330,491	134,042	...	2,384,331
								Capital				
...	11,000	...	...	...	...	...	11,000	Canadian Advisory Council on the Status of Women	94,185	(83,185)	...	6,568
...	2,383,000	92,533	...	...	...	...	2,475,533	**Total Program—Budgetary**	2,424,676	50,857	...	2,390,899
								Public Service Commission				
								Operating				
...	6,527,000	...	...	...	62,250	...	6,589,250	Management category programs	6,769,954	(180,704)	...	6,395,144
...	43,612,000	...	...	...	385,950	...	43,997,950	Non-management category staffing programs	35,604,067	8,393,883	...	33,155,801
...	4,597,000	...	...	...	49,800	...	4,646,800	Appeals and investigations	4,501,902	144,598	...	4,561,712
...	2,548,000	...	...	...	24,900	...	2,572,900	Audit	2,439,474	133,426	...	2,173,137
...	2,885,000	...	...	...	...	...	2,885,000	Staff Development and Training—Subsidy	2,784,163	100,837	...	2,885,000
8,583,679	13,806,000	...	...	...	(94,576)	(14,008,000)	8,287,103	Staff Development and Training Revolving Fund	(1,005,392)	...	9,292,495	(1,767,170)
...	37,237,000	...	...	...	435,750	...	37,672,750	Language training	36,374,897	1,297,853	...	35,283,487
...	27,447,000	...	66,700	...	286,350	...	27,800,050	Administration	28,841,899	(1,041,849)	...	27,389,450
...	(14,008,000)	...	...	...	...	14,008,000	...	Revenue credited to the vote	...	...	...	...
8,583,679	124,651,000	...	66,700	...	1,150,424	...	134,451,803	Total—Operating	116,310,964	8,848,344	9,292,495	110,076,561
								Capital				
...	2,000	...	...	...	...	...	2,000	Management category programs	71,162	(69,162)	...	18,920
...	109,000	...	...	...	...	...	109,000	Non-management category staffing programs	224,901	(115,901)	...	151,226
...	9,000	...	...	...	...	...	9,000	Appeals and investigations	25,679	(16,679)	...	40,443
...	4,000	...	...	...	...	...	4,000	Audit	13,927	(9,927)	...	3,384

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	250,000	...	...	...	46,576	...	296,576	Staff Development and Training Revolving Fund	296,576	...	...	1,104,222
...	100,000	...	...	...	...	...	100,000	Language training	132,064	(32,064)	...	118,472
...	160,000	...	...	...	...	...	160,000	Administration	267,521	(107,521)	...	1,744,224
...	634,000	...	...	...	46,576	...	680,576	Total—Capital	1,031,830	(351,254)	...	3,180,891
								Program Summary				
...	6,529,000	...	...	...	62,250	...	6,591,250	Management category programs	6,841,116	(249,866)	...	6,414,064
...	43,721,000	...	...	...	385,950	...	44,106,950	Non-management category staffing programs	35,828,968	8,277,982	...	33,307,027
...	4,606,000	...	...	...	49,800	...	4,655,800	Appeals and investigations	4,527,581	128,219	...	4,602,155
...	2,552,000	...	...	...	24,900	...	2,576,900	Audit	2,453,401	123,499	...	2,176,521
...	2,885,000	...	...	...	...	...	2,885,000	Staff development and training—Subsidy	2,784,163	100,837	...	2,885,000
8,583,679	48,000	...	...	...	(48,000)	...	8,583,679	Staff Development and Training Revolving Fund	(708,816)	...	9,292,495	(662,948)
...	37,337,000	...	...	...	435,750	...	37,772,750	Language training	36,506,961	1,265,789	...	35,401,959
...	27,607,000	...	66,700	...	286,350	...	27,960,050	Administration	29,109,420	(1,149,370)	...	29,133,674
8,583,679	**125,285,000**	**...**	**66,700**	**...**	**1,197,000**	**...**	135,132,379	**Total Program—Budgetary**	117,342,794	**8,497,890**	**9,292,495**	**113,257,452**
								Social Sciences and Humanities Research Council				
								Operating				
...	6,225,000	...	...	...	51,000	...	6,276,000	Administration	5,748,244	527,756	...	5,648,766
								Capital				
...	32,000	...	...	...	...	...	32,000	Administration	228,152	(196,152)	...	202,597
								Transfer payments				
...	54,624,000	2,900,000	...	...	...	...	57,524,000	Grants and scholarships	57,233,821	290,179	...	57,009,000
								Program Summary				
...	54,624,000	2,900,000	...	...	...	...	57,524,000	Grants and scholarships	57,233,821	290,179	...	57,009,000
...	6,257,000	...	...	...	51,000	...	6,308,000	Administration	5,976,396	331,604	...	5,851,363
...	**60,881,000**	**2,900,000**	**...**	**...**	**51,000**	**...**	63,832,000	**Total Program—Budgetary**	63,210,217	**621,783**	**...**	**62,860,363**

								Status of Women—Office of the Co-Ordinator				
...	2,767,000	550,000	4,862	...	21,000	...	3,342,862	Operating Office of the Co-ordinator	3,091,221	251,641	...	2,997,851
...	37,000	...	...	...	...	...	37,000	Capital Office of the Co-ordinator	17,554	19,446	...	86,657
...	**2,804,000**	**550,000**	**4,862**	**...**	**21,000**	**...**	**3,379,862**	**Total Program—Budgetary**	**3,108,775**	**271,087**	**...**	**3,084,508**
8,583,679	**3,284,957,000**	**56,774,317**	**223,594**	**...**	**(6,046,383)**	**...**	3,344,492,207	Total Ministry—Budgetary	3,314,709,491	**20,490,221**	**9,292,495**	**3,223,924,743**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Official Languages Program				
							Grants				
							Promotion of official languages				
							Grants to non-profit voluntary associations for the promotion of the use of official languages				
...	3,993,000	...	...	(1,958,662)	...	2,034,338		1,848,661	185,677	...	2,025,444
							Grants to support national federations, provincial associations as well as other groups, associations or institutions promoting the development of official language minority communities				
...	17,779,000	...	...	(524,464)	...	17,254,536		17,055,684	198,852	...	18,351,294
...	**21,772,000**	**...**	**...**	**(2,483,126)**	**...**	19,288,874	Total—Grants	18,904,345	**384,529**	**...**	**20,376,738**
							Contributions				
							Official languages in education				
							Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools				
...	210,832,000	1	...	2,270,018	...	213,102,019		212,832,601	**269,418**	...	**201,272,042**
							Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility				
...	402,000	...	...	801,981	...	1,203,981		908,571	**295,410**	...	**666,340**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions to institutions, associations, and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education				
...	892,000	...	...	(100,000)	...	792,000		718,235	73,765	...	714,273
...	212,126,000	1	...	2,971,999	...	215,098,000		214,459,407	638,593	...	202,652,655
							Promotion of official languages				
...	2,925,000	...	...	539,421	...	3,464,421	Contributions to non-profit voluntary associations and non-federal public administrations for the promotion of the use of official languages	3,135,046	329,375	...	...
...	1,760,000	...	...	1,143,705	...	2,903,705	Contributions in respect of national federations and provincial associations as well as other groups, associations or institutions promoting the development of official language minority communities	2,891,505	12,200	...	1,971,129
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,775,204
...	4,685,000	...	...	1,683,126	...	6,368,126		6,026,551	341,575	...	3,746,333
...	**216,811,000**	**1**	**...**	**4,655,125**	**...**	**221,466,126**	Total—Contributions	**220,485,958**	**980,168**	**...**	**206,398,988**
							Program Summary by Activity				
...	212,126,000	1	...	2,971,999	...	215,098,000	Official languages in education	214,459,407	638,593	...	202,652,655
...	26,457,000	...	...	(800,000)	...	25,657,000	Promotion of official languages	24,930,896	726,104	...	24,123,071
...	**238,583,000**	**1**	**...**	**2,171,999**	**...**	**240,755,000**	**Total Program**	**239,390,303**	**1,364,697**	**...**	**226,775,726**
							Education Support Program				
							Contributions				
							Education support				
...	2,277,000,000	...	...	...	795,375	2,277,795,375	(S) Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	2,277,795,375	...	...	2,264,823,867
...	269,946,000	25,566,000	...	...	(9,999,237)	285,512,763	(S) The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act	285,512,763	...	...	206,551,441

...	...	12,312,400	...	(3,999,997)	...	8,312,403	Contributions to post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development	8,309,675	2,728	...	10,232,593
...	**2,546,946,000**	**37,878,400**	**...**	**(3,999,997)**	**(9,203,862)**	**2,571,620,541**	**Total Program**	**2,571,617,813**	**2,728**	**...**	**2,481,607,901**
							Citizenship and Culture Program				
							Grants				
							Citizenship development				
							Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth	24,615,896	643,253	...	22,239,701
...	23,445,000	4,400,000	...	(2,585,851)	...	25,259,149	Grants to friendship centres, native women's groups, native community groups and native newspapers	25,852,332	922,769	...	25,085,527
...	27,507,300	1,011,854	...	(1,744,053)	...	26,775,101		50,468,228	1,566,022	...	47,325,228
...	50,952,300	5,411,854	...	(4,329,904)	...	52,034,250					
							Multiculturalism				
							Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	12,561,969	1,125,882	...	13,961,866
...	13,555,000	1,860,000	...	(1,727,149)	...	13,687,851					
							Canadian culture				
							Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	15,000	...	...	...	...	15,000	Newfoundland	15,000	...	...	15,000
...	12,000	...	...	...	...	12,000	Prince Edward Island	12,000	...	...	12,000
...	15,000	...	...	...	...	15,000	Nova Scotia	15,000	...	...	15,000
...	15,000	...	...	...	...	15,000	New Brunswick	15,000	...	...	15,000
...	22,000	...	...	...	...	22,000	Quebec	22,000	...	...	22,000
...	22,000	...	...	...	...	22,000	Ontario	22,000	...	...	22,000
...	19,000	...	...	...	...	19,000	Manitoba	19,000	...	...	19,000
...	19,000	...	...	...	...	19,000	Saskatchewan	19,000	...	...	19,000
...	19,000	...	...	...	...	19,000	Alberta	19,000	...	...	19,000
...	22,000	...	...	...	...	22,000	British Columbia	22,000	...	...	22,000
...	2,645,000	...	...	(150,000)	...	2,495,000	Canada Day celebrations	2,436,364	58,636	...	2,205,423
...	1,200,000	...	...	(81,712)	...	1,118,288	Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	1,115,898	2,390	...	1,174,939
...	98,000	...	...	...	17,202	115,202	(S) Payments under Lieutenant-Governors Superannuation Act	115,202	...	...	111,811
...	27,000	...	...	...	11,098	38,098	(S) Supplementary Retirement Benefits—Former Lieutenant-Governors	38,098	...	...	30,065
							Grant to the Province of Quebec towards the deficits of Corporation Québec 1534-1984, Gaspé '84 and Percé '84	1,717,314	...	...	...
...	...	1,717,314	...	...	...	1,717,314	Items not required for the current year	...	...	...	2,414,552
...	...	...	...	...	...	...					
...	4,150,000	1,717,314	...	(231,712)	28,300	5,663,902		5,602,876	61,026	...	6,116,790

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Human rights				
							Grants to organizations, institutions, individuals and groups involved in human rights activities	571,775	200,769	...	802,527
...	783,000	...	...	(10,456)	...	772,544	Items not required for the current year	...	...	...	202,885
...	...	...	...	...	...	...					
...	783,000	...	...	(10,456)	...	772,544		571,775	200,769	...	1,005,412
...	69,440,300	8,989,168	...	(6,299,221)	28,300	72,158,547	Total—Grants	69,204,848	2,953,699	...	68,409,296
							Contributions				
							Citizenship registration and promotion				
							Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	8,098,137	...	...	7,389,629
...	4,622,000	...	...	3,476,137	...	8,098,137	Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	784,856	...	...	498,486
...	246,000	...	...	538,856	...	784,856					
...	4,868,000	...	...	4,014,993	...	8,882,993		8,882,993	...	...	7,888,115
							Citizenship development				
							Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects; OPCAN	24,633,001	251,324	...	55,909,988
...	24,254,000	...	...	630,325	...	24,884,325	Contributions to native associations, native women's groups, native communications societies, friendship centres and capital assistance for friendship centres	25,515,051	586,848	...	23,028,281
...	24,003,700	1,078,213	...	1,019,986	...	26,101,899					
...	48,257,700	1,078,213	...	1,650,311	...	50,986,224		50,148,052	838,172	...	78,938,269
							Multiculturalism				
							Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development	3,577,030	56,119	...	4,409,655
...	3,497,000	...	...	136,149	...	3,633,149					

							Canadian culture				
							Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	1,633,033	33,679	...	1,657,611
...	1,660,000	...	...	6,712	...	1,666,712	Contribution to the Vancouver Centennial Commission	150,000	...	...	...
...	...	...	...	150,000	...	150,000	Contribution to the Dr. Sun Yat-Sen Garden Society of Vancouver	500,000	...	...	...
...	...	...	...	500,000	...	500,000	Items not required for the current year	...	...	...	1,135,357
...	...	...	...	...	...	...					
...	1,660,000	...	...	656,712	...	2,316,712		2,283,033	33,679	...	2,792,968
							Human rights				
							Contributions to organizations, institutions, and groups involved in human rights activities	195,456	12,000	...	191,709
...	197,000	...	...	10,456	...	207,456	Contributions to the Court Challenges Program	275,000	1,000	...	...
...	...	...	...	276,000	...	276,000					
...	197,000	...	...	286,456	...	483,456		470,456	13,000	...	191,709
...	**58,479,700**	**1,078,213**	...	**6,744,621**	...	**66,302,534**	Total—Contributions	**65,361,564**	**940,970**	...	**94,220,716**
							Program Summary by Activity				
...	4,868,000	...	...	4,014,993	...	8,882,993	Citizenship registration and promotion	8,882,993	...	...	7,888,115
...	99,210,000	6,490,067	...	(2,679,593)	...	103,020,474	Citizenship development	100,616,280	2,404,194	...	126,263,497
...	17,052,000	1,860,000	...	(1,591,000)	...	17,321,000	Multiculturalism	16,138,999	1,182,001	...	18,371,521
...	5,810,000	1,717,314	...	425,000	28,300	7,980,614	Canadian culture	7,885,909	94,705	...	8,909,758
...	980,000	...	...	276,000	...	1,256,000	Human rights	1,042,231	213,769	...	1,197,121
...	**127,920,000**	**10,067,381**	...	**445,400**	**28,300**	**138,461,081**	**Total Program**	**134,566,412**	**3,894,669**	...	**162,630,012**
...	**2,913,449,000**	**47,945,782**	...	**(1,382,598)**	**(9,175,562)**	**2,950,836,622**	**Total Department**	**2,945,574,528**	**5,262,094**	...	**2,871,013,638**
							Social Sciences and Humanities Research Council				
							Grants				
							Grants and scholarships				
...	54,624,000	2,900,000	...	...	...	57,524,000	Grants and scholarships	57,233,821	290,179	...	57,009,000
...	**54,624,000**	**2,900,000**	...	...	...	57,524,000	**Total Program**	**57,233,821**	**290,179**	...	**57,009,000**
...	**2,968,073,000**	**50,845,782**	...	**(1,382,598)**	**(9,175,562)**	**3,008,360,622**	**Total Ministry**	**3,002,808,349**	**5,552,273**	...	**2,928,022,638**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Public Service Commission			
Budgetary (respendable revenues)			
Staff Development and Training Revolving Fund			
Staff Development and Training Revolving Fund	14,008,000	13,118,536	13,554,649
Total Program—Budgetary	**14,008,000**	**13,118,536**	**13,554,649**
Total Ministry—Budgetary	**14,008,000**	**13,118,536**	**13,554,649**

Revenue

	Current year	Previous year
	$	$
Department		
Administration and Regional Operations Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	57,311	19,586
Sundries	74,486	35,408
	131,797	54,994
Other non-tax revenue—		
Fees for access to information requests	2,768	562
Sundries	7,539	4,438
	10,307	5,000
Total Program	**142,104**	**59,994**
Official Languages Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Tuition fees reimbursement	7,476	...
Adjustment to prior year's Payables at Year End (PAYE)	139,321	126,881
Sundries	426,770	152,794
	573,567	279,675
Other non-tax revenue—		
Sundries	455	1,000
Total Program	**574,022**	**280,675**
Education Support Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Canada Student Loans (Principal)	28,540,372	23,876,514
Canada Student Loans (Class A—Interest)	6,798	4,532
Canada Student Loans (Class B—Interest)	46,746	364,710
Adjustment to prior year's Payables at Year End (PAYE)	8,978	2,955
Sundries	385,116	259,173
	28,988,010	24,507,884
Other non-tax revenue—		
Canada Student Loans (Interest)	8,802,486	7,560,384
Sundries	268	2,083
	8,802,754	7,562,467
Total Program	**37,790,764**	**32,070,351**

	Current year	Previous year
	$	$
Citizenship and Culture Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	897,378	317,622
Sundries	410,187	312,707
	1,307,565	630,329
Privileges, licences and permits—		
Fees for certificates of Citizenship	4,208,037	2,170,579
Other non-tax revenue—		
Lieutenant-Governors pension	41,324	24,260
Open House Canada	49,245	151,510
Sundries	5,135	1,000
	95,704	176,770
Total Program	**5,611,306**	**2,977,678**
Total Department	**44,118,196**	**35,388,698**
Public Service Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of salaries	59,215	42,778
Medical fees	...	1,335
Sale of fixed assets	...	915,297
Cancellation of Payables at Year End (PAYE)	6,400	4,000
Transfer of material	...	8,000
Isolated post allowances	2,637	...
Miscellaneous	42,553	33,198
	110,805	1,004,608
Services and service fees—		
Transcript	...	2,376
Overhead costs charged to Staff Development Branch by Corporate Systems and Services Branch	204,000	204,000
Electronic Data Processing service charges to Staff Development Branch by Corporate Systems and Services Branch	41,949	...
Miscellaneous	1,333	3,016
	247,282	209,392
Other non-tax revenue—		
Isolated post housing rental	131,621	106,370
Miscellaneous	(1,035)	...
	130,586	106,370
Total Program	**488,673**	**1,320,370**
Social Sciences and Humanities Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of overpayments and unspent monies on transfer payments	629,778	454,898
Refunds of previous year's operating expenditure	24	156
Adjustment to prior year's Payables at Year End (PAYE)	5,022	232
	634,824	455,286
Other non-tax revenue—		
Services under Access to Information Act	10	5
Total Program	**634,834**	**455,291**
Status of Women—Office of the Co-ordinator		
Non-Tax Revenue—		
Refunds of previous years' expenditure	871	...
Total Program	**871**	**...**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	31,747,439	26,932,776
Privileges, licences and permits	4,208,037	2,170,579
Services and service fees	247,282	209,392
Other non-tax revenue	9,039,816	7,851,612
Total Ministry	**45,242,574**	**37,164,359**

SECTION 24

1985-86
PUBLIC ACCOUNTS

Solicitor General

Department
Canadian Security Intelligence Service
Correctional Service
National Parole Board
Royal Canadian Mounted Police

CONTENTS

	Page
Program objectives and activity descriptions	24.2
Ministry summary	24.4
Programs by activity	24.6
Transfer payments	24.9
Details of amounts credited to the vote	24.12
Revenue	24.12

Department

Objective

To provide overall policy direction to the programs of the department.

Activity Description

Departmental Administration
The Minister, the Deputy Minister and their immediate staff, policy planning, program evaluation, research, statistics, communication and consultation, police and security planning and analysis, director general administration, legal counsel and the correctional investigator.

Canadian Security Intelligence Service

Objective

To provide security intelligence to the Government of Canada.

Activity Description

Canadian Security Intelligence Service
Collects, analyzes and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada; and reports to and advises the Government of Canada in relation to these threats; and provides security assessments.

Correctional Service

Objective

To administer sentences imposed by the courts and to prepare offenders for their return as useful citizens to the community.

Activity Description

Planning and Management
Headquarters, regional and institutional management; development of policy and plans, and monitoring of performance; promotion of good communications and public awareness.

Custody of Inmates
Security and custodial care of inmates, to minimize the incidence of offenders inflicting harm to the public, staff, other inmates and themselves.

Education, Training and Employment of Inmates
Promotion of work and training opportunities in industrial, vocational and scholastic programs designed to develop inmates for useful positions in the community as productive and responsible citizens.

Offender Case Management
Preparation, direction and counselling of inmates aimed at their satisfactory reintegration into society; supervision of inmates released on parole from both federal and provincial institutions; and provision of rehabilitative assistance to parolees and inmates discharged from federal penitentiaries.

Health Care
Provision of medical, dental, psychiatric and therapeutic treatment for inmates.

Technical Services
Provision of food, clothing and institutional services; the maintenance of accommodation and plant facilities; the provision of engineering and architectural services.

Administration
Provision of personnel, finance and general administration services.

National Parole Board

Objective

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description

Parole Board Operations
In accordance with the provisions of the Parole Act, and other relevant statutes, the National Parole Board is an independent administrative body which grants, denies and controls the conditional release of inmates of federal penitentiaries, and recommends the exercise of the Royal Prerogative of Mercy and the granting of pardons. In addition, the National Parole Board exercises the same powers and responsibilities, with the exception of the granting of temporay absences, for provincial inmates in provinces without provincial parole boards.

Royal Canadian Mounted Police (RCMP)

Law Enforcement Program

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Activity Description

Enforcement of Federal Statutes and Executive Orders

- To prevent and detect offences against federal statutes such as the Narcotic Control Act, Bankruptcy Act, Immigration Act, and the Revenue Statutes.
- To undertake certain responsibilities of other federal government departments on a cost recovery basis, such as airport security.
- To protect visiting foreign dignitaries, diplomats and senior Canadian government officials.

Canadian Police Services

The operation of the crime detection laboratories across Canada, the main Identification Branches, the Canadian Police Information Centre, the Canadian Police College at Ottawa, and the registry records services.

- Crime detection laboratories at Halifax, Sackville, Ottawa, Winnipeg, Regina, Edmonton and Vancouver provide scientific and technical assistance to Canadian police forces and enforcement agencies to assist in criminal investigations and security matters.
- The Identification Branches are the central repository of criminal records and information. They gather, maintain, classify and preserve identification data and information received from all Canadian police forces, penal institutions, federal agencies and private citizens, furnishing information concerning such records to duly authorized agencies.
- The Canadian Police Information Centre provides an integrated automated information system on crimes and criminals to serve the immediate operational needs of all police forces in Canada.
- The Canadian Police College provides specialized police training to members of Canadian police departments and agencies as well as members of foreign police departments.
- The registry records services provides an efficient record management service to support the operational and administrative functions of the Force.

Police Services Under Contract

Cost-shared policing arrangements for enforcement of the Criminal Code, provincial statutes, territorial ordinances, and municipal by-laws in, as applicable, all provinces except Ontario and Quebec, certain municipalities in the contract provinces, and the Yukon and Northwest Territories.

Administration

Commissioner's office and staff, central and divisional management, administrative support services and recruit and in-service training.

Pensions and Other Employee Benefits

Government's contribution to the Royal Canadian Mounted Police Superannuation Account, Canada Pension Plan, Quebec Pension Plan, pensions under the Royal Canadian Mounted Police Pension Continuation Act and other such items.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	21,800,600	...	...	21,800,600	1	Operating expenditures				
...	...	1	...	1	1b	Transfer of $2,104,999 from Solicitor General Vote 5				
...	...	...	2,104,999	2,104,999		Transfer from: Vote 5				
...	...	...	109,769	109,769		TB Vote 10[1]				
...	21,800,600	1	2,214,768	24,015,369		Total—Vote 1	22,517,099	1,498,270	...	21,470,638
...	163,911,000	...	...	163,911,000	5	Grants and contributions				
...	...	...	(2,104,999)	(2,104,999)		Transfer to Vote 1				
...	163,911,000	...	(2,104,999)	161,806,001		Total—Vote 5	95,293,782	66,512,219	...	17,322,276
...	42,400	...	(2,870)	39,530	(S)	Solicitor General—Salary and motor car allowance	39,530	...	...	41,683
...	1,803,000	...	185,000	1,988,000	(S)	Contributions to employee benefit plans	1,988,000	...	...	1,436,500
...	**187,557,000**	**1**	**291,899**	**187,848,900**		**Total Department—Budgetary**	**119,838,411**	**68,010,489**	**...**	**40,271,097**
						Canadian Security Intelligence Service[2]				
...	115,908,000	...	...	115,908,000	10	Program expenditures				
...	...	...	11,968	11,968		Transfer from TB Vote 10[1]				
...	115,908,000	...	11,968	115,919,968		Total—Vote 10	115,890,553	29,415	...	...
...	**115,908,000**	**...**	**11,968**	**115,919,968**		**Total Program—Budgetary**	**115,890,553**	**29,415**	**...**	**...**
						Correctional Service				
...	574,560,000	...	...	574,560,000	15	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	...	296,956	296,956		Transfer from TB Vote 10[1]				
...	574,560,000	...	296,956	574,856,956		Total—Vote 15	537,798,139	37,058,817	...	553,149,405
...	168,769,000	...	...	168,769,000	20	Penitentiary Service and National Parole Service—Capital expenditures	133,974,849	34,794,151	...	132,463,715
...	177,000	...	(14,310)	162,690	(S)	Pensions and other employee benefits	162,690	...	...	164,103
...	52,326,000	...	5,374,000	57,700,000	(S)	Contributions to employee benefit plans	57,700,000	...	...	54,101,000
...	...	...	19,259	19,259	(S)	Forgiveness of parolee loans	19,259	...	...	10,484
...	...	...	34,116	34,116	(S)	Refunds of amounts credited to revenue in previous years	34,116	...	...	185
...	795,832,000	...	5,710,021	801,542,021		Total budgetary	729,689,053	71,852,968	...	739,888,892

30,669	...	...	...	30,669	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. Appropriation Act No. 3, 1983. Limit $50,000. (Net)	5,306	...	25,363	3,320
...	**795,832,000**	**...**	**5,710,021**	**801,542,021**		**Total Program—Budgetary**	**729,689,053**	**71,852,968**	**...**	**739,888,892**
30,669	**...**	**...**	**...**	**30,669**		**Non-budgetary**	**5,306**	**...**	**25,363**	**3,320**
						National Parole Board				
...	13,471,000	...	...	13,471,000	25	Program expenditures				
...	...	853,200	...	853,200	25b	Program expenditures				
...	...	...	31,229	31,229		Transfer from TB Vote 10[1]				
...	13,471,000	853,200	31,229	14,355,429		Total—Vote 25	13,131,516	1,223,913	...	12,465,949
...	1,498,000	...	154,000	1,652,000	(S)	Contributions to employee benefit plans	1,652,000	...	...	1,507,000
...	**14,969,000**	**853,200**	**185,229**	**16,007,429**		**Total Program—Budgetary**	**14,783,516**	**1,223,913**	**...**	**13,972,949**
						Royal Canadian Mounted Police				
						Law Enforcement Program[2]				
...	596,929,000	...	...	596,929,000	30	Operating expenditures				
...	...	1	...	1	30c	Operating expenditures				
...	...	...	86,020	86,020		Transfer from TB Vote 10[1]				
...	596,929,000	1	86,020	597,015,021		Total—Vote 30	576,000,695	21,014,326	...	607,060,069
...	90,041,000	...	...	90,041,000	35	Capital expenditures	76,563,276	13,477,724	...	90,900,682
					(S)	Pensions and other employee benefits—Members of				
...	127,575,000	...	(806,933)	126,768,067		the Force	126,768,067	...	...	121,975,854
...	13,745,000	...	1,409,000	15,154,000	(S)	Contributions to employee benefit plans	15,154,000	...	...	15,659,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	281,453
...	**828,290,000**	**1**	**688,087**	**828,978,088**		**Total Program—Budgetary**	**794,486,038**	**34,492,050**	**...**	**835,877,058**
...	**1,942,556,000**	**853,202**	**6,887,204**	**1,950,296,406**		**Total Ministry—Budgetary**	**1,774,687,571**	**175,608,835**	**...**	**1,630,009,996**
30,669	**...**	**...**	**...**	**30,669**		**Non-budgetary**	**5,306**	**...**	**25,363**	**3,320**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

(2) Previous year's figures are shown under Law Enforcement Program (RCMP).

(3) Previous year's figures include amounts related to Canadian Security Intelligence Service. These amounts have not been adjusted for comparitive purposes.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	23,546,000	1	109,769	2,108,999	182,130	...	25,946,899	Departmental administration	23,879,207	2,067,692	...	21,893,989
								Capital				
...	100,000	...	...	(4,000)	...	...	96,000	Departmental administration	665,422	(569,422)	...	1,054,832
								Transfer payments				
...	163,911,000	...	...	(2,104,999)	...	...	161,806,001	Departmental administration	95,293,782	66,512,219	...	17,322,276
...	**187,557,000**	**1**	**109,769**	**...**	**182,130**	**...**	**187,848,900**	**Total Department—Budgetary**	**119,838,411**	**68,010,489**	**...**	**40,271,097**
								Canadian Security Intelligence Service[1]				
								Operating				
...	115,908,000	...	11,968	...	...	...	115,919,968	Canadian Security Intelligence Service	115,890,553	29,415	...	...
...	**115,908,000**	**...**	**11,968**	**...**	**...**	**...**	**115,919,968**	**Total Program—Budgetary**	**115,890,553**	**29,415**	**...**	**...**
								Correctional Service				
								Operating				
...	21,121,000	...	11,166	...	216,931	...	21,349,097	Planning and management	21,419,360	(70,263)	...	22,709,991
...	149,202,000	...	...	...	1,773,420	...	150,975,420	Custody of inmates	140,103,063	10,872,357	...	142,188,046
...	73,084,000	...	10,631	...	380,822	...	73,475,453	Education, training and employment of inmates	69,551,674	3,923,779	...	71,678,264
...	161,393,000	...	62,509	...	1,577,834	...	163,033,343	Offender case management	155,916,389	7,116,954	...	151,843,216
...	43,537,000	...	...	...	268,700	...	43,805,700	Health care	41,255,190	2,550,510	...	39,980,473
...	120,096,000	...	3,118	...	644,880	...	120,743,998	Technical services	106,530,015	14,213,983	...	110,379,029
...	57,213,000	...	209,532	...	564,788	...	57,987,320	Administration	59,689,088	(1,701,768)	...	67,340,052
...	625,646,000	...	296,956	...	5,427,375	...	631,370,331	Total—Operating	594,464,779	36,905,552	...	606,119,071

...	644,000	...	...	...	...	...	644,000	Capital				
...	190,000	...	...	...	...	...	190,000	Planning and management	231,081	412,919	...	4,833,580
								Custody of inmates	332,472	(142,472)	...	1,126,584
...	3,450,000	...	...	...	...	...	3,450,000	Education, training and employment of inmates	2,406,350	1,043,650	...	4,203,225
...	720,000	...	...	...	...	...	720,000	Offender case management	485,892	234,108	...	764,330
...	164,000	...	...	...	...	...	164,000	Health care	290,088	(126,088)	...	429,624
...	162,615,000	...	...	...	...	...	162,615,000	Technical services	129,231,026	33,383,974	...	119,665,373
...	986,000	...	...	...	...	...	986,000	Administration	997,940	(11,940)	...	1,440,999
...	168,769,000	...	...	...	...	...	168,769,000	Total—Capital	133,974,849	34,794,151	...	132,463,715
								Transfer payments				
...	1,027,000	...	...	...	...	...	1,027,000	Offender case management	990,691	36,309	...	1,082,533
...	390,000	...	...	...	(14,310)	...	375,690	Administration	258,734	116,956	...	223,573
...	1,417,000	...	...	...	(14,310)	...	1,402,690	Total—Transfer payments	1,249,425	153,265	...	1,306,106
30,669	...	...	...	...	...	...	30,669	Non-budgetary Offender case management	5,306	...	25,363	3,320
								Program Summary				
...	21,765,000	...	11,166	...	216,931	...	21,993,097	Planning and management	21,650,441	342,656	...	27,543,571
...	149,392,000	...	...	...	1,773,420	...	151,165,420	Custody of inmates	140,435,535	10,729,885	...	143,314,630
...	76,534,000	...	10,631	...	380,822	...	76,925,453	Education, training and employment of inmates	71,958,024	4,967,429	...	75,881,489
...	163,140,000	...	62,509	...	1,577,834	...	164,780,343	Offender case management— Budgetary	157,392,972	7,387,371	...	153,690,079
30,669	...	...	...	...	...	...	30,669	Non-budgetary	5,306	...	25,363	3,320
...	43,701,000	...	...	...	268,700	...	43,969,700	Health care	41,545,278	2,424,422	...	40,410,097
...	282,711,000	...	3,118	...	644,880	...	283,358,998	Technical services	235,761,041	47,597,957	...	230,044,402
...	58,589,000	...	209,532	...	550,478	...	59,349,010	Administration	60,945,762	(1,596,752)	...	69,004,624
...	**795,832,000**	**...**	**296,956**	**...**	**5,413,065**	**...**	**801,542,021**	**Total Program—Budgetary**	**729,689,053**	**71,852,968**	**...**	**739,888,892**
30,669	**...**	**...**	**...**	**...**	**...**	**...**	**30,669**	**Non-budgetary**	**5,306**	**...**	**25,363**	**3,320**
								National Parole Board				
...	14,939,000	836,200	31,229	...	154,000	...	15,960,429	Operating Parole Board operations	14,690,128	1,270,301	...	13,692,289
...	30,000	17,000	...	...	...	...	47,000	Capital Parole Board operations	93,388	(46,388)	...	280,660
...	**14,969,000**	**853,200**	**31,229**	**...**	**154,000**	**...**	**16,007,429**	**Total Program—Budgetary**	**14,783,516**	**1,223,913**	**...**	**13,972,949**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Royal Canadian Mounted Police				
								Law Enforcement Program[2]				
								Operating				
...	253,919,000	...	...	...	...	(32,283,000)	221,636,000	Enforcement of federal statutes and executive orders	211,427,271	10,208,729	...	283,961,934
...	84,056,000	...	...	...	...	(1,121,000)	82,935,000	Canadian police services	78,934,408	4,000,592	...	75,497,533
...	499,504,000	...	...	...	...	(370,116,000)	129,388,000	Police services under contract	133,059,806	(3,671,806)	...	111,963,687
...	161,858,000	...	86,020	...	...	...	161,944,020	Administration	151,887,025	10,056,995	...	135,280,389
...	111,693,000	...	...	...	3,197,562	...	114,890,562	Pensions and other employee benefits	114,890,562	...	...	125,046,757
...	(403,520,000)	...	...	...	...	403,520,000	...	Revenue credited to the vote	...	...	...	...
...	707,510,000	...	86,020	...	3,197,562	...	710,793,582	Total—Operating	690,199,072	20,594,510	...	731,750,300
								Capital				
...	12,052,000	...	...	...	...	...	12,052,000	Enforcement of federal statutes and executive orders	12,400,009	(348,009)	...	29,875,362
...	16,989,000	...	...	...	...	...	16,989,000	Canadian police services	12,581,660	4,407,340	...	6,081,637
...	52,611,000	...	...	...	...	...	52,611,000	Police services under contract	45,081,013	7,529,987	...	47,048,293
...	8,389,000	...	...	...	...	...	8,389,000	Administration	6,500,594	1,888,406	...	7,895,390
...	90,041,000	...	...	...	...	...	90,041,000	Total—Capital	76,563,276	13,477,724	...	90,900,682
								Transfer payments				
...	508,000	...	...	...	...	...	508,000	Canadian police services	315,416	192,584	...	188,290
...	604,000	1	...	...	...	...	604,001	Administration	376,769	227,232	...	168,237
...	29,627,000	...	...	...	(2,595,495)	...	27,031,505	Pensions and other employee benefits	27,031,505	...	...	12,869,549
...	30,739,000	1	...	...	(2,595,495)	...	28,143,506	Total—Transfer payments	27,723,690	419,816	...	13,226,076
								Program Summary				
...	233,688,000	...	...	...	...	...	233,688,000	Enforcement of federal statutes and executive orders	223,827,280	9,860,720	...	313,837,296
...	100,432,000	...	...	...	...	...	100,432,000	Canadian police services	91,831,484	8,600,516	...	81,767,460
...	181,999,000	...	...	...	...	...	181,999,000	Police services under contract	178,140,819	3,858,181	...	159,011,980
...	170,851,000	1	86,020	...	...	...	170,937,021	Administration	158,764,388	12,172,633	...	143,344,016
...	141,320,000	...	...	...	602,067	...	141,922,067	Pensions and other employee benefits	141,922,067	...	...	137,916,306
...	828,290,000	1	86,020	...	602,067	...	828,978,088	**Total Program—Budgetary**	794,486,038	34,492,050	...	835,877,058
...	1,942,556,000	853,202	535,942	...	6,351,262	...	1,950,296,406	Total Ministry—Budgetary	1,774,687,571	175,608,835	...	1,630,009,996
30,669	...	...	...	...	...	...	30,669	Non-budgetary	5,306	...	25,363	3,320

(1) Previous year's figures are shown under Law Enforcement Program (RCMP).
(2) Previous year's figures include amounts related to Canadian Security Intelligence Service. These amounts have not been adjusted for comparitive purposes.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Departmental administration				
...	50,000	...	...	...	...	50,000	Canadian Association of Chiefs of Police	50,000	...	...	50,000
...	125,000	...	...	...	...	125,000	Canadian Association for the Prevention of Crime	125,000	...	...	125,000
...	50,000	...	...	...	...	50,000	John Howard Society	50,000	...	...	50,000
...	1,857,000	...	...	...	...	1,857,000	Authorized after-care agencies	1,820,050	36,950	...	1,642,846
...	12,500,000	...	...	...	...	12,500,000	Grants to the provinces and territories for implementation of the Young Offenders Act	12,500,000	...	...	12,500,000
...	**14,582,000**	...	...	...	...	**14,582,000**	Total—Grants	**14,545,050**	**36,950**	...	**14,367,846**
							Contributions				
							Departmental administration				
...	2,285,700	...	...	...	...	2,285,700	Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	1,760,032	525,668	...	1,896,159
...	1,800,000	...	...	3,295,000	...	5,095,000	Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development, and the development of information and record-keeping system relative to the implementation of the Young Offenders Act	1,683,243	3,411,757	...	622,887
...	145,013,000	...	...	(5,399,999)	...	139,613,001	Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders Act	77,088,944	62,524,057	...	...
...	230,300	...	...	...	...	230,300	Core Funding—National Voluntary Organizations	216,513	13,787	...	111,300
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	324,084
...	**149,329,000**	...	...	**(2,104,999)**	...	**147,224,001**	Total—Contributions	**80,748,732**	**66,475,269**	...	**2,954,430**
...	**163,911,000**	...	...	**(2,104,999)**	...	**161,806,001**	**Total Department**	**95,293,782**	**66,512,219**	...	**17,322,276**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Correctional Service				
							Grants				
							Administration				
...	177,000	...	...	...	(14,310)	162,690	(S) Pensions and other employee benefits	162,690	...	...	164,103
...	35,000	...	...	...	...	35,000	Penitentiary inmates accident compensation	57,672	(22,672)	...	15,177
...	178,000	...	...	...	...	178,000	Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty	38,372	139,628	...	44,293
...	**390,000**	...	...	...	**(14,310)**	**375,690**	Total—Grants	**258,734**	**116,956**	...	**223,573**
							Contributions				
							Offender case management				
...	1,027,000	...	...	...	...	1,027,000	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	990,691	36,309	...	945,430
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	137,103
...	**1,027,000**	...	...	...	...	**1,027,000**	Total—Contributions	**990,691**	**36,309**	...	**1,082,533**
							Program Summary by Activity				
...	1,027,000	...	...	...	...	1,027,000	Offender case management	990,691	36,309	...	1,082,533
...	390,000	...	...	...	(14,310)	375,690	Administration	258,734	116,956	...	223,573
...	**1,417,000**	...	...	...	**(14,310)**	**1,402,690**	**Total Program**	**1,249,425**	**153,265**	...	**1,306,106**
							Royal Canadian Mounted Police				
							Law Enforcement Program				
							Grants				
							Administration				
...	2,500	...	...	...	...	2,500	Royal Canadian Mounted Police Veterans Association	2,500	...	...	2,500
...	1,500	...	...	...	...	1,500	International Association of Chiefs of Police	1,680	(180)	...	1,668

...	600,000	...	...	...	...	600,000	Payments, in the nature of Workmen's Compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	362,589	237,411	...	164,069
...	...	1	...	...	...	1	Grant to the Claude Brunelle Memorial Scholarship Fund	10,000	(9,999)	...	...
...	604,000	1	...	...	...	604,001		376,769	227,232	...	168,237
							Pensions and other employee benefits				
...	27,326,000	...	...	...	(2,826,643)	24,499,357	(S) Pension under the Royal Canadian Mounted Police Pension Continuation Act	24,499,357	...	...	10,967,619
...	2,213,000	...	...	...	236,139	2,449,139	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	2,449,139	...	...	1,823,795
...	88,000	...	...	...	(4,991)	83,009	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	83,009	...	...	78,135
...	29,627,000	...	...	...	(2,595,495)	27,031,505		27,031,505	...	...	12,869,549
...	**30,231,000**	1	...	...	**(2,595,495)**	27,635,506	Total—Grants	**27,408,274**	**227,232**	...	**13,037,786**
							Contributions				
							Canadian police services				
...	**508,000**	...	...	...	...	**508,000**	Contribution to non-RCMP candidates attending Canadian Police College courses	**315,416**	**192,584**	...	**188,290**
							Program Summary by Activity				
...	508,000	...	...	...	...	508,000	Canadian police services	315,416	192,584	...	188,290
...	604,000	1	...	...	...	604,001	Administration	376,769	227,232	...	168,237
...	29,627,000	...	...	...	(2,595,495)	27,031,505	Pensions and other employee benefits	27,031,505	...	...	12,869,549
...	**30,739,000**	1	...	...	**(2,595,495)**	**28,143,506**	**Total Program**	**27,723,690**	**419,816**	...	**13,226,076**
...	**196,067,000**	1	...	**(2,104,999)**	**(2,609,805)**	**191,352,197**	**Total Ministry**	**124,266,897**	**67,085,300**	...	**31,854,458**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Royal Canadian Mounted Police			
Law Enforcement Program			
Budgetary (respendable revenues)			
Enforcement of federal statutes and executive orders			
Police services to other departments	32,283,000	28,982,742	29,609,177
Canadian police services			
Police Information Retrieval System	1,121,000	515,765	408,140
Other revenues for police services	...	94,264	32,137
	1,121,000	610,029	440,277
Police services under contract			
Provincial policing contracts	235,295,000	220,470,535	233,524,042
Municipal policing contracts	114,046,000	116,127,453	102,210,897
Northwest Territory policing	15,050,000	11,400,000	17,048,786
Yukon Territory policing	5,725,000	4,832,970	5,172,692
	370,116,000	352,830,958	357,956,417
Total Program—Budgetary	**403,520,000**	**382,423,729**	**388,005,871**
Total Ministry—Budgetary	**403,520,000**	**382,423,729**	**388,005,871**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	63,624	85,027
Adjustment to prior year's Payables at Year End	117,945	112,197
	181,569	197,224
Services and service fees—		
Fees for providing answers to access to information enquiries	165	...
Total Department	**181,734**	**197,224**
Canadian Security Intelligence Service[1]		
Non-Tax Revenue—		
Other non-tax revenue—		
Sundries	243,083	...
Total Program	**243,083**	**...**
Correctional Service		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salaries and operating	781,535	596,839
Adjustment to prior year's Payables at Year End (PAYE)	3,849,801	2,054,528
	4,631,336	2,651,367
Privileges, licences and permits—		
Rentals	8,960	33,038
Board and lodging—Inmates	172,981	156,210
Recovery university fees—Inmates portion	14,419	...
	196,360	189,248
Services and service fees—		
Shipping by Correctional Service of Canada vehicle	25,106	234
Laundry service	44,409	47,274
Inmate maintenance—Contracted (federal-provincial agreements)	206,819	851,782
Psychiatric services—Contracted	319,361	94
Non-duty meals—Revenue (profit portion)	2,591	27,595
Access to information fees	240	...
Sundry	9,012	8,752
	607,538	935,732

	Current year	Previous year
	$	$
Proceeds from sales—		
Sales of farm produce	268,878	1,940,719
Inmate Canteen—Issues to inmates	6,181,837	5,860,972
Inmate Canteen—Net profit transferred to Inmate Welfare Fund	(128,983)	(167,160)
Manufactured products	10,700,534	12,889,601
	17,022,266	20,524,132
Other non-tax revenue—		
Fines and forfeitures—Includes contreband	48,361	25,105
Miscellaneous	438,544	482,178
Provincial sales tax commissions	1,942	1,994
Inmate clothing—Includes loans repaid	2,383	2,962
Claims for the Crown	29,411	18,785
Financial penalty—Payroll deduction	905	...
	521,546	531,024
Total Program	**22,979,046**	**24,831,503**
National Parole Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	6,833	4,521
Adjustment to prior year's Payables at Year End (PAYE)	...	14,732
	6,833	19,253
Other non-tax revenue	110	23
Total Program	**6,943**	**19,276**
Royal Canadian Mounted Police		
Law Enforcement Program[2]		
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	2,504	9,828
Transfer of profit	69	547
	2,573	10,375
Refunds of previous years' expenditure—		
Repayment by provinces for various investments	169,251	126,755
Repayment for services rendered to other Government departments	144,796	182,464
Repayment for repairs to motor vehicles	225,110	279,037
Adjustment to prior year's Payables at Year End (PAYE)	423,708	16,218
Sundries	661,413	487,218
	1,624,278	1,091,692
Privileges, licences and permits—		
Rental of public buildings and property	3,780,391	3,130,864
Services and service fees—		
Access to information	1,424	1,007
Proceeds from sales—		
Sale of cloth to manufacturers	435,568	406,911
Sale of kit and clothing to members	395,509	432,839
Sale of kit and clothing to provinces for auxiliary members	677	100,570
RCMP mess meals paylist deductions	604,081	134,714
RCMP mess meals— Taxable cash sales	934,964	871,352
RCMP mess meals—Non-taxable cash sales	926,808	987,058
Per-diem board mess payments	309,611	237,993
Sale of ammunition to members	7,514	5,592
Sundry sales	123,560	124,201
	3,738,292	3,301,230
Other non-tax revenue—		
Payment to RCMP Officers Pension Fund	31,823	32,609
Payment for Musical Ride performances	60,500	74,500
Damage assessment against members—Motor vehicles	5,019	2,749
Payment for training services at Depot	97,107	262,119
Compensation for provincial sales tax	1,759	1,810
Sundries	39,654	23,696
	235,862	397,483
Total Program	**9,382,820**	**7,932,651**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	**2,573**	**10,375**
Refunds of previous years' expenditure	**6,444,016**	**3,959,536**
Privileges, licences and permits	**3,976,751**	**3,320,112**
Services and service fees	**609,127**	**936,739**
Proceeds from sales	**20,760,558**	**23,825,362**
Other non-tax revenue	**1,000,601**	**928,530**
Total Ministry	**32,793,626**	**32,980,654**

(1) Previous year's figures are shown under Law Enforcement Program (RCMP).
(2) Previous year's figures include amounts related to Canadian Security Intelligence Service. These amounts have not been adjusted for comparitive purposes.

SECTION 25

1985-86
PUBLIC ACCOUNTS

Supply and Services

Department
Crown Assets Disposal Corporation
Royal Canadian Mint
Statistics Canada

CONTENTS

	Page
Program objectives and activity descriptions	25.2
Ministry summary	25.5
Programs by activity	25.7
Transfer payments	25.10
Details of amounts credited to the vote	25.12
Revenue	25.13

Department

Services Program

Objective

Services supports and contributes to federal Government operations in an economic and efficient manner through the provision of Receiver General programs in the areas of payment and banking services, maintenance of the central Government fiscal accounts and associated reporting; and other services in the areas of compensation, personnel, finance, administrative, management and advisory services.

Activity Description

Receiver General Functions
Processes for payment of Government personnel, employee benefit plans, certain social programs and Government accounts; Consolidated Revenue Fund operations i.e., receipt and deposit of public money, management of Government bank accounts, and reconciling Receiver General cheques and warrants with the cash and bank balances of Canada; maintaining the central accounts of Canada; preparing and producing Public Accounts and reports to departments and Government on financial and related operations; and the safekeeping and administrative services related to securities.

Compensation Administration
Administering pay for Government employees; and services required for administering superannuation and other retirement and employees' benefit plans.

Management and Administrative Services
Accounting, advisory and data processing services in such fields as auditing, finance, personnel, consulting, file maintenance, mechanisms that improve service to the public, and other services on request from departments or to the Government as a whole.

Departmental Administration
Office of the Minister and administrative, personnel and information services in support of Supply and Services programs and responsibility for certain aspects of the Public Service United Way Campaign.

Program Administration
Senior headquarters executive, planning, internal audit, evaluation and financial management.

Supply Program

Objectives

Procurement Support Initiatives
To encourage research and development in the private sector which contributes to departmental programs; to help finance certain costs incurred on Government contracts resulting from the use of those contracts to support industrial research or industrial development objectives in Canada, including the expansion of Canadian technology and Canadian content in federal Government purchases; to provide free and subsidized distribution of Government publications and Parliamentary papers thereby enhancing public access to such documents; and to promote greater public awareness of the role, impact and potential of science and technology.

Supply Operations
To acquire and/or provide goods and services required by departments and agencies, taking into account the contribution of supply to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

Defence Production
To assist in carrying out the responsibilities specified in the Defence Production Act related to the acquisition, transportation, and stockpiling of strategic material and defence supplies.

Activity Description

Procurement Support Initiatives
The review and provision of bridge funding of unsolicited proposals from the private sector which meet the mission oriented science and technology requirements of Government departments; the funding, as prescribed, of proposals involving incremental costs on contracts used to create or maintain sources of supply in Canada; the evalua-

tion and support of proposals which will increase public awareness of science and technology; and the funding of the subscription to and distribution of certain Government publications and Parliamentary papers.

Supply Operations

The costs incurred in providing the following services to customers are recovered through charges to customer departments and agencies.

- *Commercial Acquisitions*—The provision of goods and services of a general commercial nature usually procured in the production and manufacturing market, including acquisition planning, sourcing, tendering, contract negotiation, contracting, contract administration, project management and contract close out and audit; and the provision of traffic and transportation services.
- *Science and Engineering Acquisitions*—The provision of scientific, research and development, professional services and technically complex engineering products and services including acquisition planning, sourcing, tendering, contract negotiation, contracting, contract administration, project management and contract close out and audit.
- *Regional Operations*—The procurement, locally, of goods and services usually procured in the retail and wholesale market; the repair and maintenance of office equipment and furniture; the provision of warehousing services; the issuance of stocked items through supply centres and self-service stores; the provision of disposal services for surplus material in the custody of Government departments, agencies and Crown corporations; the provision of generally low-value, short-run, non-specialized printing services; exhibition and audio-visual display services; assets management services, including the provision of advice on the management of moveable assets to Government departments and agencies, the provision of management services related to the maintenance of Crown-owned production assets, and the care, maintenance and custody of standby defence plans.
- *Printing and Communications*—The supply of generally high volume, specialized printing services to Parliament and Government departments and agencies through operation of multifaceted Government printing facilities; publishing and marketing in Canada and abroad priced publications which federal departments and agencies make available; providing a range of exhibit and associated audio-visual services required for exhibition and display purposes; and the provision of advertising services including acquisition, advisory services, auditing, payment and billing services.
- *Major Crown Projects*—The effective, efficient and economical management on behalf of departments and agencies of major crown projects including project definition work, project planning, tendering, contract negotiation, contracting, contract administration and contract close out and audit.
- *Export Supply*—The acquisition of goods and services required by the Canadian Commercial Corporation on behalf of foreign countries including contract arrangement and contract management, as well as business development and comprehensive financial services.
- *Program Administration*—The provision of direction and control for the efficient and effective delivery of the Supply Revolving Fund, Defence Production Revolving Fund, and Vote 10, also including the provision of support services, e.g. development and operation of financial management systems and development, maintenance and enhancement of other systems in support of operations; development of strategic plans; allocation and monitoring of resources; formulation and maintenance of policies, development of standards; co-ordination of effective customer and supplier relations; human resources planning and development; and security.

Defence Production

This activity finances as required, on a cost reimbursable basis, the acquisition of defence supplies for eventual delivery to clients, and finances the stockpiling of strategic material or defence supplies.

Crown Assets Disposal Corporation

Objective

To act as an agent of the Crown in the sale of surplus assets.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Statistics Canada

Objective

To provide statistical information and analysis on the social and economic life of Canada, its provinces, its regions, its businesses, its institutions and its people, in order to contribute to an understanding of the various aspects of Canada and provide a basis for the development, analysis and evaluation of social and economic policies and programs, for public, business and individual decision-making, and for the general benefit and information of Canadians. To promote a national statistical program through the co-ordination of statistical activities of federal departments and agencies with the provinces and territories.

Activity Description

International and Domestic Economic Statistics
The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the co-ordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-Economic Statistics
The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families.

Census and Social Statistics
The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population.

Institution Statistics
The provision of statistical information and analysis on the nature and operation of the public and institutional sector; the development and promotion of common concepts and systems; and the co-ordination of federal, provincial and territorial Government statistical activities concerning institutions.

Technical Infrastructure
The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the department's statistical products.

Corporate Management Services
The provision of central direction and management services including, management practices, finance, personnel, and administrative services in support of the department's program.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Services Program				
...	178,626,600	...	...	178,626,600	1	Operating expenditures				
...	...	...	69,600	69,600		Transfer from TB Vote 10[1]				
...	...	...	(5,930,999)	(5,930,999)		Transfer to Vote 10				
...	178,626,600	...	(5,861,399)	172,765,201		Total—Vote 1	170,773,127	1,992,074	...	171,677,659
...	5,939,000	...	...	5,939,000	5	Capital expenditures				
...	...	...	(236,000)	(236,000)		Transfer to Vote 10				
...	5,939,000	...	(236,000)	5,703,000		Total—Vote 5	4,984,580	718,420	...	7,914,121
					(S)	Minister of Supply and Services—Salary and motor car allowance	39,530	...	...	41,683
...	42,400	...	(2,870)	39,530						
...	23,481,000	...	2,407,000	25,888,000	(S)	Contributions to employee benefit plans	25,888,000	...	...	24,822,000
...	**208,089,000**	...	**(3,693,269)**	**204,395,731**		**Total Program—Budgetary**	**201,685,237**	**2,710,494**	...	**204,455,463**
						Supply Program[2]				
...	29,949,000	...	...	29,949,000	10	Program expenditures				
					10b	To increase from $18,000,000 to $21,600,000 the authority to make commitments during the current fiscal year in respect of such proposals				
...	...	3,460,000	...	3,460,000						
					10c	Transfer of $5,930,999 from Supply and Services Vote 1 and $236,000 from Supply and Services Vote 5				
...	...	1	...	1		Transfer from: Vote 1				
...	...	...	5,930,999	5,930,999		Vote 5				
...	...	...	236,000	236,000						
...	29,949,000	3,460,001	6,166,999	39,576,000		Total—Vote 10	33,759,552	5,816,448	...	36,145,753
183,981,840	18,582,000	...	(18,582,000)	183,981,840	(S)	Supply Revolving Fund				
...	...	...	(22,763,155)	(22,763,155)		Transfer of accumulated surplus				
183,981,840	18,582,000	...	(41,345,155)	161,218,685		Total	(6,241,933)	...	167,460,618	(35,545,328)
93,746,701	2,000	...	(2,000)	93,746,701	(S)	Defence Production Revolving Fund				
...	...	...	(15,000,000)	(15,000,000)		Transfer of authority to the Defence Production Loan Account (Non-budgetary)				
93,746,701	2,000	...	(15,002,000)	78,746,701		Total	(2,543,871)	...	81,290,572	(2,857,176)
...	...	...	2,583,443	2,583,443	(S)	Federal Court awards	2,583,443	...	...	...
..	...	...	...	...		Appropriations not required for the current year	...	..	...	359,797
277,728,541	48,533,000	3,460,001	(47,596,713)	282,124,829		Total budgetary	27,557,191	5,816,448	248,751,190	(1,896,954)

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	(L) Defence Production Loan Account authorized under the Defence Production Act. (Transfer of authority from the Defence Production Revolving Fund). (Net)				
...	...	...	15,000,000	15,000,000			15,000,000	...	...	...
277,728,541	**48,533,000**	**3,460,001**	**(47,596,713)**	**282,124,829**		**Total Program—Budgetary**	**27,557,191**	**5,816,448**	**248,751,190**	**(1,896,954)**
...	...	...	**15,000,000**	**15,000,000**		**Non-budgetary**	**15,000,000**	...	...	...
277,728,541	**256,622,000**	**3,460,001**	**(51,289,982)**	**486,520,560**		**Total Department—Budgetary**	**229,242,428**	**8,526,942**	**248,751,190**	**202,558,509**
...	...	...	**15,000,000**	**15,000,000**		**Non-budgetary**	**15,000,000**	...	...	...
						Crown Assets Disposal Corporation[3]				
					(S)	Administration and other expenses recovered from net proceeds from roles per Section 11 of the Surplus Crown Assets Act.[3]				
						Royal Canadian Mint				
					(S)	(L) Loans to the Mint pursuant to the Royal Canadian Mint Act:				
23,739,410	...	...	...	23,739,410		Section 18(1)(a) operating expenses, limit $5,000,000 and financing the cost of capital projects, Section 18(2), combined limit $35,000,000. (Net)	18,240,768	...	5,498,642	(2,131,785)
160,000	...	...	...	160,000		Section 19(2) temporary loans limit $1,000,000. (Net)	...	...	160,000	...
23,899,410	...	...	...	**23,899,410**		**Total Program—Non-budgetary**	**18,240,768**	...	**5,658,642**	**(2,131,785)**
						Statistics Canada				
...	187,450,000	...	...	187,450,000	15	Program expenditures				
...	...	6,906,000	...	6,906,000	15b	Program expenditures				
...	...	...	87,516	87,516		Transfer from TB Vote 10[1]				
...	187,450,000	6,906,000	87,516	194,443,516		Total—Vote 15	186,352,899	8,090,617	...	187,077,250
...	20,220,000	...	2,073,000	22,293,000	(S)	Contributions to employee benefit plans	22,293,000	...	...	20,976,000
					(S)	Refunds of amounts credited to revenue in previous years				
...	...	...	22	22			22	...	...	...
...	**207,670,000**	**6,906,000**	**2,160,538**	**216,736,538**		**Total Program—Budgetary**	**208,645,921**	**8,090,617**	...	**208,053,250**
277,728,541	**464,292,000**	**10,366,001**	**(49,129,444)**	**703,257,098**		**Total Ministry—Budgetary**	**437,888,349**	**16,617,559**	**248,751,190**	**410,611,759**
23,899,410	...	...	**15,000,000**	**38,899,410**		**Non-budgetary**	**33,240,768**	...	**5,658,642**	**(2,131,785)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

(2) The Canadian Unity Information Office Program is now included under Vote 10 of the Supply Program of the Department.

(3) Expenses of $2,798,922 ($4,043,702 in 1984-85) were all recovered from net proceeds of sales (portion required was credited to standard object 13). The Crown Assets Disposal Corporation was dissolved as of September 9, 1985 and operations from this date to March 31, 1986 are included with the Supply Revolving Fund.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Services Program[1]				
								Operating				
...	142,150,000	...	31,877	(2,794,186)	1,103,756	(19,732,000)	120,759,447	Receiver General functions	122,828,178	(2,068,731)	...	115,816,342
...	52,396,000	...	15,382	(1,292,267)	531,209	(4,452,000)	47,198,324	Compensation administration	45,183,000	2,015,324	...	48,692,000
...	72,447,000	...	15,103	(1,255,169)	521,293	(61,891,000)	9,837,227	Management and administrative services	755,000	9,082,227	...	8,688,000
...	29,540,000	...	7,238	(589,377)	247,872	(8,308,000)	20,897,733	Program administration	27,934,479	(7,036,746)	...	23,345,000
...	(94,383,000)	...	...	...	...	94,383,000	...	Revenue credited to the vote	...	...	...	...
...	202,150,000	...	69,600	(5,930,999)	2,404,130	...	198,692,731	Total—Operating	196,700,657	1,992,074	...	196,541,342
								Capital				
...	3,377,000	...	...	(140,719)	...	...	3,236,281	Receiver General functions	2,725,544	510,737	...	5,474,121
...	1,017,000	...	...	(42,356)	...	...	974,644	Compensation administration	1,450,000	(475,356)	...	1,282,000
...	1,133,000	...	...	(37,925)	...	...	1,095,075	Management and administrative services	691,000	404,075	...	535,000
...	412,000	...	...	(15,000)	...	...	397,000	Program administration	118,036	278,964	...	623,000
...	5,939,000	...	...	(236,000)	...	...	5,703,000	Total—Capital	4,984,580	718,420	...	7,914,121
								Program Summary				
...	125,795,000	...	31,877	(2,934,905)	1,103,756	...	123,995,728	Receiver General functions	125,553,722	(1,557,994)	...	121,290,463
...	48,961,000	...	15,382	(1,334,623)	531,209	...	48,172,968	Compensation administration	46,633,000	1,539,968	...	49,974,000
...	11,689,000	...	15,103	(1,293,094)	521,293	...	10,932,302	Management and administrative services	1,446,000	9,486,302	...	9,223,000
...	21,644,000	...	7,238	(604,377)	247,872	...	21,294,733	Program administration	28,052,515	(6,757,782)	...	23,968,000
...	208,089,000	...	69,600	(6,166,999)	2,404,130	...	204,395,731	**Total Program—Budgetary**	201,685,237	2,710,494	...	204,455,463
								Supply Program[2]				
								Operating				
...	28,507,000	3,000,001	...	6,166,999	...	...	37,674,000	Procurement support initiatives	32,174,805	5,499,195	...	35,307,137
183,981,840	613,388,000	...	...	...	(32,026,258)	(608,040,000)	157,303,582	Supply operations	(10,157,036)	...	167,460,618	(40,739,051)
93,746,701	10,467,000	...	...	...	(15,002,000)	(10,465,000)	78,746,701	Defence production	(2,543,871)	...	81,290,572	(2,857,176)
...	...	...	...	...	2,583,443	...	2,583,443	Federal Court awards	2,583,443	...	...	...
...	(618,505,000)	...	...	...	...	618,505,000	...	Revenue credited to the vote	...	...	...	...
277,728,541	33,857,000	3,000,001	...	6,166,999	(44,444,815)	...	276,307,726	Total—Operating	22,057,341	5,499,195	248,751,190	(8,289,090)
								Capital				
...	13,234,000	...	...	...	(9,318,897)	...	3,915,103	Supply operations	3,915,103	...	...	5,193,723
								Transfer payments				
...	1,442,000	460,000	...	...	...	...	1,902,000	Procurement support initiatives	1,584,747	317,253	...	1,198,413

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	15,000,000	...	15,000,000	Non-budgetary Defence production	15,000,000	...	...	...
								Program Summary				
...	29,949,000	3,460,001	...	6,166,999	...	...	39,576,000	Procurement support initiatives	33,759,552	5,816,448	...	36,505,550
183,981,840	18,582,000	...	...	...	(41,345,155)	...	161,218,685	Supply operations	(6,241,933)	...	167,460,618	(35,545,328)
93,746,701	2,000	...	...	...	(15,002,000)	...	78,746,701	Defence production— Budgetary	(2,543,871)	...	81,290,572	(2,857,176)
...	...	...	...	...	15,000,000	...	15,000,000	Non-budgetary	15,000,000	...	...	...
...	...	...	...	...	2,583,443	...	2,583,443	Federal Court awards	2,583,443	...	...	...
277,728,541	**48,533,000**	**3,460,001**	**...**	**6,166,999**	**(53,763,712)**	**...**	282,124,829	**Total Program—Budgetary**	27,557,191	**5,816,448**	**248,751,190**	**(1,896,954)**
...	**...**	**...**	**...**	**...**	**15,000,000**	**...**	15,000,000	**Non-budgetary**	15,000,000	...	...	...
277,728,541	**256,622,000**	**3,460,001**	**69,600**	**...**	**(51,359,582)**	**...**	486,520,560	**Total Department—Budgetary**	229,242,428	**8,526,942**	**248,751,190**	**202,558,509**
...	**...**	**...**	**...**	**...**	**15,000,000**	**...**	15,000,000	**Non-budgetary**	15,000,000	...	...	...
								Crown Assets Disposal Corporation[3]				
								Operating Crown Assets Disposal Corporation[3]				
								Total Program—Budgetary				
								Royal Canadian Mint				
23,899,410	...	...	...	...	...	...	23,899,410	Non-budgetary Royal Canadian Mint	18,240,768	...	5,658,642	(2,131,785)
23,899,410	...	...	...	...	...	...	**23,899,410**	**Total Program—Non-budgetary**	**18,240,768**	...	**5,658,642**	**(2,131,785)**
								Statistics Canada				
								Operating				
...	64,682,000	611,000	...	(3,332,000)	341,000	...	62,302,000	International and domestic economic statistics	59,449,619	2,852,381	...	60,164,000
...	37,469,000	(270,000)	...	(722,000)	119,000	...	36,596,000	Socio-economic statistics	32,680,846	3,915,154	...	36,917,000
...	16,107,000	12,202,000	2,709,000	(114,000)	1,153,000	(2,709,000)	29,348,000	Census and social statistics	29,951,747	(603,747)	...	15,977,000
...	16,874,000	3,000	...	(413,000)	68,000	...	16,532,000	Institution statistics	15,328,071	1,203,929	...	16,005,000
...	55,989,000	(7,233,000)	6,710,000	5,876,000	289,022	(15,134,000)	46,497,022	Technical infrastructure	44,481,830	2,015,192	...	49,379,000
...	23,988,879	(244,000)	...	(1,325,000)	103,000	...	22,522,879	Corporate management services	20,522,164	2,000,715	...	19,974,382
...	(8,424,000)	...	(9,419,000)	...	...	17,843,000	...	Revenue credited to the vote	...	...	...	...
...	206,685,879	5,069,000	...	(30,000)	2,073,022	...	213,797,901	Total—Operating	202,414,277	11,383,624	...	198,416,382

								Capital				
...	73,000	(3,000)	...	...	...	...	70,000	Census and social statistics	150,338	(80,338)	...	57,000
...	817,000	1,827,000	...	...	...	...	2,644,000	Corporate management services	5,876,035	(3,232,035)	...	9,332,952
...	890,000	1,824,000	...	...	...	...	2,714,000	Total—Capital	6,026,373	(3,312,373)	...	9,389,952
								Transfer payments				
...	94,121	13,000	87,516	30,000	...	...	224,637	Corporate management services	205,271	19,366	...	246,916
								Program Summary				
								International and domestic economic statistics				
...	64,682,000	611,000	...	(3,332,000)	341,000	...	62,302,000		59,449,619	2,852,381	...	60,164,000
...	37,469,000	(270,000)	...	(722,000)	119,000	...	36,596,000	Socio-economic statistics	32,680,846	3,915,154	...	36,917,000
...	16,180,000	12,199,000	...	(114,000)	1,153,000	...	29,418,000	Census and social statistics	30,102,085	(684,085)	...	16,034,000
...	16,874,000	3,000	...	(413,000)	68,000	...	16,532,000	Institution statistics	15,328,071	1,203,929	...	16,005,000
...	47,565,000	(7,233,000)	...	5,876,000	289,022	...	46,497,022	Technical infrastructure	44,481,830	2,015,192	...	49,379,000
...	24,900,000	1,596,000	87,516	(1,295,000)	103,000	...	25,391,516	Corporate management services	26,603,470	(1,211,954)	...	29,554,250
...	**207,670,000**	**6,906,000**	**87,516**	**...**	**2,073,022**	**...**	**216,736,538**	**Total Program—Budgetary**	**208,645,921**	**8,090,617**	**...**	**208,053,250**
277,728,541	**464,292,000**	**10,366,001**	**157,116**	**...**	**(49,286,560)**	**...**	**703,257,098**	**Total Ministry—Budgetary**	**437,888,349**	**16,617,559**	**248,751,190**	**410,611,759**
23,899,410	**...**	**...**	**...**	**...**	**15,000,000**	**...**	**38,899,410**	**Non-budgetary**	**33,240,768**	**...**	**5,658,642**	**(2,131,785)**

(1) The Departmental administration figures are included in the Program administration activity.
(2) The Canadian Unity Information Office Program is now included under Vote 10 of the Supply Program of the Department.
(3) Expenses of $2,798,922 ($4,043,702 in 1984-85) were all recovered from net proceeds of sales (portion required was credited to standard object 13). The Crown Assets Disposal Corporation was dissolved as of September 9, 1985 and operations from this date to March 31, 1986 are included with the Supply Revolving Fund.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Supply Program				
							Contributions				
							Procurement support initiatives				
							Contributions to organizations, associations, and individuals for projects to promote public education and awareness of science and technology				
...	1,000,000	460,000	...	...	...	1,460,000		1,274,747	185,253	...	1,198,413
							Contributions on behalf of Federal Government departments to organizations or individuals to undertake co-operative projects to promote public awareness projects relating to departmental mandates				
...	442,000	...	...	...	...	442,000		310,000	132,000	...	...
...	**1,442,000**	**460,000**	**...**	**...**	**...**	**1,902,000**	**Total Program**	**1,584,747**	**317,253**	**...**	**1,198,413**
...	**1,442,000**	**460,000**	**...**	**...**	**...**	**1,902,000**	**Total Department**	**1,584,747**	**317,253**	**...**	**1,198,413**
							Statistics Canada				
							Grants				
							Corporate management services				
							Canada's fee for membership in the Inter-American Statistical Institute ($30,842 US)				
...	40,628	...	...	...	...	40,628		40,628	...	...	40,628
							International Statistical Institute (3,222 Swiss Francs)				
...	1,706	...	...	...	...	1,706		1,706	...	...	1,706
							International Association for Research in Income and Wealth ($1,357 US)				
...	1,787	...	...	...	...	1,787		1,787	...	...	1,787
							Financial support to the Conference on Survey Methods for Agriculture Statistics				
...	...	9,000	...	...	...	9,000		8,220	780	...	...
							Financial support to the Conference of Commonwealth Statisticians Travel Fund				
...	...	4,000	...	...	...	4,000		...	4,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,000
...	**44,121**	**13,000**	**...**	**...**	**...**	**57,121**	Total—Grants	**52,341**	**4,780**	**...**	**49,121**

							Contributions				
							Corporate management services				
...	50,000	...	...	...	...	50,000	Massachusetts Institute of Technology ($37,956 US)	50,000	...	...	50,000
...	...	...	...	30,000	...	30,000	National Exhibitions and Major Fairs Program	30,000	...	...	...
...	...	...	87,516	...	...	87,516	Challenge 85—Summer Employment Program	72,930	14,586	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	147,795
...	**50,000**	**...**	**87,516**	**30,000**	**...**	**167,516**	Total—Contributions	**152,930**	**14,586**	**...**	**197,795**
...	**94,121**	**13,000**	**87,516**	**30,000**	**...**	**224,637**	**Total Program**	**205,271**	**19,366**	**...**	**246,916**
...	**1,536,121**	**473,000**	**87,516**	**30,000**	**...**	**2,126,637**	**Total Ministry**	**1,790,018**	**336,619**	**...**	**1,445,329**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Services Program			
Budgetary (respendable revenues)			
Receiver General functions			
Recoveries from Canada Pension and Unemployment Funds, and from departments and agencies for services provided on request	19,732,000	19,595,666	19,862,041
Compensation administration			
Recoveries from Canada Pension and Unemployment Funds, and from departments and agencies for services provided on request	4,452,000	4,226,000	4,499,000
Management and administrative services			
Recoveries from Canada Pension and Unemployment Funds, and from departments and agencies for services provided on request	61,891,000	58,148,000	54,215,000
Program administration			
Recoveries from Canada Pension and Unemployment Funds, and from departments and agencies for services provided on request	8,308,000	6,347,000	8,105,000
Total Program—Budgetary	**94,383,000**	**88,316,666**	**86,681,041**
Supply Program			
Budgetary (respendable revenues)			
Supply operations			
Operating	608,040,000	603,101,913	631,655,000
Defence production			
Operating	10,465,000	9,150,431	12,269,000
Total Program—Budgetary	**618,505,000**	**612,252,344**	**643,924,000**
Total Department—Budgetary	**712,888,000**	**700,569,010**	**730,605,041**
Crown Assets Disposal Corporation[1]			
Crown Assets Disposal Corporation			
Revenues are received as a result of commission charges for sales of surplus assets[1]	...	2,798,922	4,043,702
Total Program—Budgetary	**...**	**2,798,922**	**4,043,702**
Statistics Canada			
Budgetary (respendable revenues)			
Technical infrastructure			
From Federal Government departments and agencies	8,424,000	13,582,083	8,537,919
Increased revenue credited to the vote (TB 799657)	9,419,000	...	...
Revenue credited to the vote (outside parties)	...	5,146,315	...
Total Program—Budgetary	**17,843,000**	**18,728,398**	**8,537,919**
Total Ministry—Budgetary	**730,731,000**	**722,096,330**	**743,186,662**

[1] Expenses of $2,798,922 ($4,043,702 in 1984-85) were all recovered from net proceeds of sales (portion required was credited to standard object 13). The Crown Assets Disposal Corporation was dissolved as of September 9, 1985 and operations from this date to March 31, 1986 are included with the Supply Revolving Fund.

Revenue

	Current year	Previous year
	$	$
Department		
Services Program		
Non-Tax Revenue—		
Return on investments—		
Cash—		
Interest on bank deposits	5,277,652	4,479,142
Other accounts—		
Interest on investment *re* military purchases	20,700,508	13,049,505
	25,978,160	17,528,647
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	437,786	1,441,813
Adjustment to prior year's Payables at Year End (PAYE)	(146,528)	167,089
	291,258	1,608,902
Services and service fees—		
Access to information fees	4,549	25
Other non-tax revenue—		
Conscience money	35,655	15,564
Donation to the Crown	136,014	155,333
Sundry	90,108	196,460
	261,777	367,357
Total Program	**26,535,744**	**19,504,931**
Supply Program		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Royal Canadian Mint—		
Interest	3,036,602	1,390,770
Transfer of profit	7,399,783	3,300,000
	10,436,385	4,690,770
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	186,533	14,139
Adjustment to prior year's Payables at Year End (PAYE)	...	1,092,239
	186,533	1,106,378
Proceeds from sales—		
Sales of surplus Crown assets—		
Crown Assets Disposal Corporation	19,938,247	24,277,646
Other non-tax revenue—		
Miscellaneous	2,573,185	2,475,507
Total Program	**33,134,350**	**32,550,301**
Total Department	**59,670,094**	**52,055,232**
Statistics Canada[1]		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	198,281	202,824
Adjustment to prior year's Payables at Year End (PAYE)	144,654	61,035
	342,935	263,859
Services and service fees	...	1,641,202
Other non-tax revenue	360	1,240,225
Total Program	**343,295**	**3,145,286**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	36,414,545	22,219,417
Refunds of previous years' expenditure	820,726	2,979,139
Services and service fees	4,549	1,641,227
Proceeds from sales	19,938,247	24,277,646
Other non-tax revenue	2,835,322	4,083,089
Total Ministry	**60,013,389**	**55,200,518**

[1] Decrease between years is attributed to Statistics Canada's increased authority to credit revenue to expenditure vote.

SECTION 26

1985-86
PUBLIC ACCOUNTS

Transport

Department
Air Canada
Canadian Aviation Safety Board
Canadian Transport Commission
Grain Transportation Agency Administrator
Northern Pipeline Agency

CONTENTS

	Page
Program objectives and activity descriptions	26.2
Ministry summary	26.6
Programs by activity	26.12
Transfer payments	26.19
Details of amounts credited to the vote	26.30
Revenue	26.31

Department

Departmental Administration Program

Objective

To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Direction and Co-ordination
The operation of the offices of the Minister, the Minister of State, Deputy Minister and Associate Deputy Minister; the co-ordination of departmental policies, of operational activities in support of the transport of dangerous goods, and of liaison with other federal Government departments, provincial governments, international organizations, Crown corporations, and the transportation industry.

Planning, Research and Development
Intermediate and long term strategic planning; the co-ordination of inter-modal planning; research and development of transportation technology and systems.

Administration and Common Services
The direction of financial and personnel administration in the department and the provision of legal, information management, computer, administrative telecommunications, program analysis and control, management services, materiel management, contracting, and general administrative services to the Department; internal audit and program evaluation; program and operations review.

Transportation Training
Departmental facilities and services to provide and upgrade the technical, professional and managerial skills required in departmental operations.

Stores
To provide in response to departmental demands, expendable and controllable items and initial sparing for the requirements of the department by the provision of materiel requirements in support of the operations of the Air, Marine, Surface and Headquarters Administrations of the Department.

Canada Harbour Place Corporation
The development, management and disposal of real property in Vancouver, British Columbia; construction and management of facilities, organization and administration of the participation of Canada as host nation for Expo "86".

Marine Transportation Program

Objective

To attend to the development and operation of a safe and efficient national marine transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Departmental

Aids to Navigation—The provision of fixed and floating aids to navigation to mark channels, harbour entrances, prominent landmarks and obstructions; radio location systems for the guidance of ships at sea; and navigable channels for the passage of marine traffic.

Ship Movement Systems and Services—The provision of marine traffic management systems, safety and commercial communication facilities, and information services.

Icebreaking, Arctic and Other Ship Support—The provision and operation of coast guard ships, facilities and services for safe and expeditious movement of marine traffic in ice covered waters; prevention of flooding on the upper St. Lawrence River; northern settlement resupply; the provision, operation and maintenance of ships including the vessel "MV Arctic" and services in support of other departments and agencies.

Marine Search and Rescue—The provision and operation of facilities and services primarily used to detect distress and prevent loss of life where possible in the marine environment and to promote boating safety through educational and volunteer services.

Regulatory—The development, administration and enforcement of marine, telecommunications and traffic management regulations and standards; the registration, licensing and inspection of ships, air cushion vehicles and cargoes: the examination and certification of marine personnel; the investigation of shipping casualties and crew accidents, and provision of prevention programs, the provision of pollution cleanup and other emergency services; and the administration of the Navigable Waters Protection Act.

Public Wharves and Harbours—The development, administration and operation of designated harbours, terminal facilities and services.

Direction and Administration—The operation of offices of the Canadian Marine Transportation Administrator, the Canadian Coast Guard Commissioner, and the Coast Guard Regional Directors; and the provision of policy development, planning, financial and personnel administration and other services to the Administration.

Crown Corporations

Major Ports—The provision of berthing facilities, shore facilities and support services by the Canada Ports Corporation at St. John's Nfld., Saint John, N.B., Belledune, N.B., Sept-Îles, Qué., Chicoutimi, Qué., Baie des Ha! Ha!, Qué., Trois-Rivières, Qué., Prescott, Ont., Port Colborne, Ont., and Churchill, Man., and by Local Port Corporations at St. John's, Nfld., Halifax, N.S., Québec, Qué., Montréal, Qué., Vancouver, B.C. and Prince Rupert, B.C.

Bridges—The operation and maintenance of the Jacques Cartier and Champlain Bridges in Montréal through the Jacques Cartier and Champlain Bridges Incorporated.

Air Transportation Program

Objective

To attend to the development and operation of a safe and efficient national civil air transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Self-supporting Airports and Associated Ground Services
To attend to the development and operation of a safe and efficient national civil air transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system by the construction, operation and maintenance of self-supporting civil airports owned or controlled by the Department, which at present includes Halifax, Montreal (Dorval and Mirabel), Ottawa, Toronto (Lester B. Pearson), Winnipeg, Calgary, Edmonton, Vancouver, and such other airports as Treasury Board may approve.

Airports and Associated Ground Services
The construction, operation and maintenance of civil airports and seaplane docking facilities owned or controlled by the Department, excluding Halifax, Montreal (Dorval and Mirabel), Ottawa, Toronto (Lester B. Pearson), Winnipeg, Calgary, Edmonton, and Vancouver airports which are designated as self-supporting.

Air Navigational Services
The designation of airways, air routes and manoeuvering areas; the determination of their associated facilities and the development of related standards; the inspection of the air-space involved including the flight inspection of navigational aids; the inspection of runways and manoeuvering areas; the design, construction, installation, operation and maintenance of telecommunications and electronic facilities; the provision of an air traffic control system for Canada and in that international airspace for which Canada has accepted responsibility through the International Civil Aviation Organization; the provision of those meteorological services required in support of aeronautics.

Regulatory Services
The development and enforcement of aeronautics legislation, standards and procedures; the inspection, examination, licensing and certification of aeronautical personnel, commercial operators, aircraft, airports and air navigation facilities; the surveillance of the aircraft manufacturing and repair industry; and the promotion of aviation safety.

Aircraft Services
The provision of aircraft used to support Transport Canada Program operations including air safety operations; other Government departments program operations; and the provision of air transportation for senior members of Government and visiting foreign dignitaries.

Direction and Administration
The operation of the offices of the Canadian Air Transportation Administrator and the Regional Administrators and the provision of policy development, planning, financial and personnel administration and other services of the Administration.

Surface Transportation Program

Objective

To attend to the development and operation of a safe and efficient national surface transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Urban Transport
The development, implementation and monitoring of policies, research, demonstrations and programs relating to urban transportation including railway relocation and grade separation projects.

Road Safety and Motor Vehicle Regulation
The research, development, implementation and assessment of policies and programs relating to road safety and the promulgation and enforcement of safety, emission and fuel economy standards for new motor vehicles and components manufactured in or imported into Canada.

Highway Transport
The development, implementation and monitoring of policies and programs relating to the construction and improvement of highways and the operation of extra-provincial motor carriers.

Water Transport
The development, implementation and monitoring of policies and programs for the provision of certain coastal steamship and ferry services for which Canada has accepted responsibility, particularly those under the Terms of Union and Confederation.

Rail Freight Transport
The development, implementation and monitoring of policies and programs to achieve and maintain an effective and efficient national railway transportation network of freight services including the transportation and handling of grain, oilseeds, and processed grain products.

Rail Passenger Transport
The development, implementation and monitoring of policies and programs for the provision of rail passenger services.

Direction and Administration
The operation of the office of the Canadian Surface Transportation Administrator and the provision of policy analysis, planning, co-ordination, financial and other services to the Administration.

Air Canada

Objective

To operate the business of an air carrier, within and outside Canada.

Canadian Aviation Safety Board

Objective

To advance aviation safety.

Activity Description

Advancement of Aviation Safety
The investigation, analysis and reporting of accidents, incidents and hazards involving civil aircraft in order to determine the contributing causes and factors for the purpose of developing safety recommendations designed to eliminate or reduce aviation safety deficiencies.

Canadian Transport Commission

Objective

With due regard to national policy aimed at achieving an economic, efficient and adequate transportation system, to regulate the development and operation of those elements of the transportation sector that come under federal jurisdiction in order to protect the interests of the users of transportation, to maintain the economic well-being and growth of Canada, and to co-ordinate and harmonize the operations of transport carriers.

To regulate the safety of railway transport services in Canada, so that they are operated in a manner that minimizes the risk of personal injury to employees and the public as well as damage to property.

To develop and provide information and advice to the federal Government on the economic and social aspects of all modes of transport within, into or from Canada.

To administer, in an economical and efficient manner, certain federal Government programs for the subsidization of transport services.

Activity Description

Air Transport
The economic regulation of commercial air services in Canada through the licensing of these services, the inspection and monitoring of air carrier operations, the examination and control of tariffs, the review of acquisitions and mergers involving air carriers or commercial air services, and economic and financial analysis of the industry; participation in the development of international air agreements and consultation with foreign aeronautical authorities on scheduled and char-

tered air transport; and the administration of subsidies for commercial air carriers.

Railway Transport
The economic regulation of railway services in Canada through the analysis, development and promulgation of accounting and costing methodology, the auditing of railways' accounts, the examination and analysis of tariffs, and the resolution of complaints concerning tariffs; the monitoring of quality of freight and passenger-train services; the approval of branch-line abandonment and agency centralization applications; the development and enforcement of safety regulations, standards and procedures for railway operation, equipment and infrastructure; and the administration of subsidy payments to railway companies.

Water Transport
The licensing of water carriers in designated areas; the examination and acceptance of tariffs; the review of acquisitions and mergers involving water carriers; the provision of advice to the Minister of National Revenue on applications of foreign vessels being considered for engagement in the coasting trade; and the economic analysis and monitoring of international maritime and multimodal transportation matters.

Motor Vehicle Transport
The review of acquisitions and mergers involving road transport services; the examination and acceptance of application to transport goods by motor vehicle on Sundays; the economic regulation of the CN Roadcruiser Bus Service (Newfoundland); and the administration of subsidy payments to truckers.

Research
Development of study and research programs to provide information and advice on the economic and social aspects of all modes of transport within, into or from Canada.

Management and Administration
The Executive and corporate management functions, and administrative services in support of Commission activities.

Grain Transportation Agency Administrator*

Objective

To ensure that, for specified aspects of the grain handling and transportation system, western grain moves to domestic and export position in a prompt, efficient and orderly manner.

Activity Description

Grain Transportation Agency Administrator
Co-ordination and management of grain handling and transportation so that grain moves in a prompt, efficient and orderly manner for the maximum benefit of producers. This includes allocating railway cars to grain shippers; identifying, developing and implementing system efficiencies; developing and implementing a notional scheme of performance objectives for system participants; managing the Government-owned hopper car fleet; administering trucking agreements; providing secretariat functions, research and support to the Senior Grain Transportation Committee; implementing a public information program for grain producers, and others on system performance and evaluation.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

Activity Description

Regulation of Construction of the Alaska Highway Gas Pipeline
To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline.

* Formerly the Office of the Grain Transportation Agency Administrator.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Departmental Administration Program				
...	105,142,000	...	...	105,142,000	1	Operating expenditures				
...	...	3,250,000	...	3,250,000	1b	Operating expenditures				
...	...	1	...	1	1c	Transfer of $2,685,999 from Transport Vote 15				
...	...	...	2,685,999	2,685,999		Transfer from: Vote 15				
...	...	...	1,870	1,870		TB Vote 10[1]				
...	105,142,000	3,250,001	2,687,869	111,079,870		Total—Vote 1	107,676,764	3,403,106	...	106,855,709
...	11,974,000	...	...	11,974,000	5	Capital expenditures				
...	...	1	...	1	5c	Transfer of $689,999 from Transport Vote 60				
...	...	...	689,999	689,999		Transfer from Vote 60				
...	11,974,000	1	689,999	12,664,000		Total—Vote 5	12,307,085	356,915	...	14,525,029
...	60,609,000	...	...	60,609,000	10	Payments to Canada Harbour Place Corporation				
...	...	...	(5,000,000)	(5,000,000)		Transfer to Vote 80				
...	60,609,000	...	(5,000,000)	55,609,000		Total—Vote 10	55,609,000	...	...	48,100,000
					(S)	Minister of Transport—Salary and motor car allowance	39,530	...	...	41,682
...	42,400	...	(2,870)	39,530						
...	8,984,000	...	923,000	9,907,000	(S)	Contributions to employee benefit plans	9,907,000	...	...	9,102,000
9,829,096	3,600,000	...	(3,600,000)	9,829,096	(S)	Stores Revolving Fund	4,933,919	...	4,895,177	960,254
					(S)	Forgiveness of debt as per Section 5 of the Northern Transportation Company Limited Disposal Authorization Act	1,583,804	...	...	...
...	...	...	1,583,804	1,583,804						
9,829,096	**190,351,400**	**3,250,002**	**(2,718,198)**	**200,712,300**		**Total Program—Budgetary**	**192,057,102**	**3,760,021**	**4,895,177**	**179,584,674**
						Marine Transportation Program				
...	447,779,000	...	...	447,779,000	15	Operating expenditures				
...	...	...	63,019	63,019		Transfer from TB Vote 10[1]				
...	...	...	(2,685,999)	(2,685,999)		Transfer to: Vote 1				
...	...	...	(2,540,999)	(2,540,999)		Vote 25				
...	...	...	(611,999)	(611,999)		Vote 36c				
...	...	...	(3,360,999)	(3,360,999)		Vote 37c				
...	...	...	(1,999,999)	(1,999,999)		Vote 38c				
...	447,779,000	...	(11,136,976)	436,642,024		Total—Vote 15	401,341,385	35,300,639	...	409,296,897

...	340,388,000	...	...	340,388,000	20	Capital expenditures			
...	...	14,596,000	...	14,596,000	20b	Transfer of $6,450,000 from Transport Vote 35			
...	...	...	6,450,000	6,450,000		Transfer from Vote 35			
...	340,388,000	14,596,000	6,450,000	361,434,000		Total—Vote 20	316,962,001	44,471,999	... 313,249,330
...	1,709,000	...	...	1,709,000	25	Payment to the Canarctic Shipping Company, Limited			
...	...	1	...	1	25c	Transfer of $2,540,999 from Transport Vote 15			
...	...	...	2,540,999	2,540,999		Transfer from Vote 15			
...	1,709,000	1	2,540,999	4,250,000		Total—Vote 25	4,156,688	93,312	... 2,590,806
...	3,855,000	...	...	3,855,000	30	Payment to the Jacques Cartier and Champlain Bridges Inc.	3,855,000	...	... 4,387,000
...	21,209,000	...	...	21,209,000	35	Payment to the Canada Ports Corporation			
...	...	...	(6,450,000)	(6,450,000)		Transfer to Vote 20			
...	21,209,000	...	(6,450,000)	14,759,000		Total—Vote 35	14,126,655	632,345	... 35,167,070
...	...	1	...	1	36c	Payment to the Atlantic Pilotage Authority—Transfer of $611,999 from Transport Vote 15			
...	...	...	611,999	611,999		Transfer from Vote 15			
...	...	1	611,999	612,000		Total—Vote 36c	611,111	889	... 90,403
...	...	1	...	1	37c	Payment to the Great Lakes Pilotage Authority Ltd.—Transfer of $3,360,999 from Transport Vote 15			
...	...	...	3,360,999	3,360,999		Transfer from Vote 15			
...	...	1	3,360,999	3,361,000		Total—Vote 37c	3,360,500	500	... 263,064
...	...	1	...	1	38c	Payment to the Laurentian Pilotage Authority—Transfer of $1,999,999 from Transport Vote 15			
...	...	...	1,999,999	1,999,999		Transfer from Vote 15			
...	...	1	1,999,999	2,000,000		Total—Vote 38c	1,956,050	43,950	... 1,370,672
...	2,000,000	...	...	2,000,000	40	Payment to the Hamilton Harbour Commission	2,000,000	...	... 3,048,733
...	31,730,000	...	3,269,000	34,999,000	(S)	Contributions to employee benefit plans	34,999,000	...	... 32,108,000
...	...	3,460,380	...	3,460,380	(S)	Federal Court of Canada award to Lydon Dredging and Construction Company, Ltd.	3,460,380	...	... ...
...	...	...	15,373	15,373	(S)	Refunds of amounts credited to revenue in previous years	15,373	...	... 7,251
...	...	...	...	...		Appropriations not required for the current year	...	...	... 10,134,995
...	848,670,000	18,056,384	661,393	867,387,777		Total budgetary	786,844,143	80,543,634	... 811,714,221
...	1,190,000	...	...	1,190,000	L45	Loans to the Canada Ports Corporation pursuant to Section 25 of the Canada Ports Corporation Act. (Gross)	...	1,190,000	... 2,569,795
...	6,781,000	...	...	6,781,000	L50	Loans to the Halifax Port Corporation pursuant to Section 27, Part II of the Canada Ports Corporation Act. (Gross)	6,781,000	...	... ...
10,000,000	...	...	...	10,000,000	(S)	(L) Loans to the Canada Ports Corporation for working capital pursuant to the Canada Ports Corporation Act, Sections 26 and 28. Limit $10,000,000. (Net)	...	...	10,000,000 ...

Ministry Summary—*Continued*

Source of authorities: Available from previous years	Source of authorities: As shown in: Main Estimates	Source of authorities: As shown in: Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use	Vote		Disposition of authorities: Used in the current year	Disposition of authorities: Lapsed (overexpended)	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	(L) Loans pursuant to the St. Lawrence Seaway Authority Act, Section 29. Limit $10,000,000. (Net)	...	...	10,000,000	...
10,000,000	...	...	...	10,000,000						
20,000,000	7,971,000	...	...	27,971,000		Total non-budgetary	6,781,000	1,190,000	20,000,000	2,569,795
...	**848,670,000**	**18,056,384**	**661,393**	**867,387,777**		**Total Program—Budgetary**	**786,844,143**	**80,543,634**	**...**	**811,714,221**
20,000,000	**7,971,000**	**...**	**...**	**27,971,000**		**Non-budgetary**	**6,781,000**	**1,190,000**	**20,000,000**	**2,569,795**
						Air Transportation Program				
...	358,522,000	...	...	358,522,000	55	Operating expenditures				
...	...	...	91,200	91,200		Transfer from TB Vote 10[1]				
...	...	...	(1,279,999)	(1,279,999)		Transfer to: Vote 86c				
...	...	...	(2,999,999)	(2,999,999)		Vote 87c				
...	358,522,000	...	(4,188,798)	354,333,202		Total—Vote 55	330,828,401	23,504,801	...	304,377,966
...	397,685,000	...	...	397,685,000	60	Capital expenditures				
...	...	...	(689,999)	(689,999)		Transfer to Vote 5				
...	397,685,000	...	(689,999)	396,995,001		Total—Vote 60	340,289,543	56,705,458	...	331,135,945
...	49,263,000	...	...	49,263,000	65	Grants and contributions	38,819,113	10,443,887	...	43,813,360
...	7,198,000	...	...	7,198,000	70	Payment to Revolving Fund—Capital expenditures	7,169,319	28,681	...	36,878,645
...	58,996,000	...	6,059,000	65,055,000	(S)	Contributions to employee benefit plans	65,055,000	...	...	58,652,000
					(S)	Self-supporting Airports and Associated Ground Services Revolving Fund	(107,264,863)	...	139,341,718	18,860,244
32,076,855	(94,390,000)	9,378,000	85,012,000	32,076,855	(S)	Federal Court awards	884,707	...	...	...
...	...	...	884,707	884,707	(S)	Refunds of amounts credited to revenue in previous years	4,538	...	...	50,148
...	...	...	4,538	4,538						
32,076,855	**777,274,000**	**9,378,000**	**87,081,448**	**905,810,303**		**Total Program—Budgetary**	**675,785,758**	**90,682,827**	**139,341,718**	**793,768,308**
						Surface Transportation Program				
...	27,036,000	...	...	27,036,000	75	Operating expenditures				
...	...	...	2,010	2,010		Transfer from TB Vote 10[1]				
...	...	...	(560,000)	(560,000)		Transfer to Vote 80				
...	27,036,000	...	(557,990)	26,478,010		Total—Vote 75	24,650,458	1,827,552	...	27,150,601

...	241,622,000	...	...	241,622,000	80	Grants and contributions			
					80b	Transfer of $5,000,000 from Transport Vote 10, $560,000 from Transport Vote 75, $30,100,000 from Transport Vote 85 and $700,000 from Transport Vote 90			
...	...	22,580,000	...	22,580,000		Transfer from: Vote 10			
...	...	...	5,000,000	5,000,000		Vote 75			
...	...	...	560,000	560,000		Vote 85			
...	...	...	30,100,000	30,100,000		Vote 90			
...	...	...	700,000	700,000					
...	241,622,000	22,580,000	36,360,000	300,562,000		Total—Vote 80	289,769,740	10,792,260	...	395,016,418
					85	Payments to CN Marine Inc. and Canadian National Railway Company			
...	132,911,000	...	...	132,911,000		Transfer to Vote 80			
...	...	...	(30,100,000)	(30,100,000)					
...	132,911,000	...	(30,100,000)	102,811,000		Total—Vote 85	102,811,000	...	...	164,707,000
					86c	Payments to reimburse Canadian National Railway Company—Transfer of $1,279,999 from Transport Vote 55			
...	...	1	...	1		Transfer from Vote 55			
...	...	...	1,279,999	1,279,999					
...	...	1	1,279,999	1,280,000		Total—Vote 86c	927,732	352,268	...	1,445,816
					87c	Payments to conduct a program of testing and evaluation of railway operations in Newfoundland—Transfer of $2,999,999 from Transport Vote 55			
...	...	1	...	1		Transfer from Vote 55			
...	...	...	2,999,999	2,999,999					
...	...	1	2,999,999	3,000,000		Total—Vote 87c	...	3,000,000	...	8,263,040
...	600,700,000	...	...	600,700,000	90	Payments to VIA Rail Canada Inc.			
...	...	...	(700,000)	(700,000)		Transfer to Vote 80			
...	600,700,000	...	(700,000)	600,000,000		Total—Vote 90	599,792,361	207,639	...	537,516,231
...	2,500,000	...	468,288	2,968,288	(S)	Termination of tolls—Victoria Bridge	2,968,288	...	...	2,586,467
...	1,576,000	...	162,000	1,738,000	(S)	Contributions to employee benefit plans	1,738,000	...	...	1,727,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	29,335,702
...	1,006,345,000	22,580,002	9,912,296	1,038,837,298		Total budgetary	1,022,657,579	16,179,719	...	1,167,748,275
...	...	...	...	...		Non-budgetary appropriations not required for the current year	...	...	...	6,100,000
...	**1,006,345,000**	**22,580,002**	**9,912,296**	**1,038,837,298**		**Total Program—Budgetary**	**1,022,657,579**	**16,179,719**	**...**	**1,167,748,275**
...	...	...	...	...		**Non-budgetary**	**...**	**...**	**...**	**6,100,000**
41,905,951	**2,822,640,400**	**53,264,388**	**94,936,939**	**3,012,747,678**		**Total Department—Budgetary**	**2,677,344,582**	**191,166,201**	**144,236,895**	**2,952,815,478**
20,000,000	**7,971,000**	**...**	**...**	**27,971,000**		**Non-budgetary**	**6,781,000**	**1,190,000**	**20,000,000**	**8,669,795**

Ministry Summary —*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Air Canada				
					(S)	(L) Purchase of shares of the Corporation pursuant to the Air Canada Act, Section 10. Authorized capital limit $750,000,000. (Gross)				
420,991,000	...	...	...	420,991,000			...	...	420,991,000	...
					(S)	(L) Loans and Crown guarantees to the Corporation pursuant to the Air Canada Act, Section 16. Limit $750,000,000. (Net)				
522,320,735	...	...	...	522,320,735			(31,581,502)	...	553,902,237	(18,158,907)
943,311,735	**...**	**...**	**...**	**943,311,735**		**Total Program—Non-budgetary**	**(31,581,502)**	**...**	**974,893,237**	**(18,158,907)**
						Canadian Aviation Safety Board				
...	12,435,000	...	...	12,435,000	95	Program expenditures				
...	...	8,228,375	...	8,228,375	95c	Program expenditures				
...	12,435,000	8,228,375	...	20,663,375		Total—Vote 95	16,855,808	3,807,567	...	5,374,552
...	1,186,000	...	122,000	1,308,000	(S)	Contributions to employee benefit plans	1,308,000	...	...	...
...	**13,621,000**	**8,228,375**	**122,000**	**21,971,375**		**Total Program—Budgetary**	**18,163,808**	**3,807,567**	**...**	**5,374,552**
						Canadian Transport Commission				
...	40,288,000	...	...	40,288,000	100	Operating expenditures				
...	...	532,000	...	532,000	100c	Operating expenditures				
...	...	...	56,660	56,660		Transfer from TB Vote 10[1]				
...	40,288,000	532,000	56,660	40,876,660		Total—Vote 100	39,854,384	1,022,276	...	39,229,985
...	24,431,000	...	...	24,431,000	105	Grants and contributions	24,422,250	8,750	...	21,814,617
					(S)	Payments to railway companies under the Western Grain Transportation Act				
...	654,400,000	(157,450,000)	(587,947)	496,362,053			496,362,053	...	...	589,775,787
					(S)	Payments to railway and transportation companies under the Railway Act				
...	59,540,000	(12,440,000)	87,946	47,187,946			47,187,946	...	...	74,734,213
					(S)	Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act				
...	56,444,000	7,881,000	3,129,564	67,454,564			67,454,564	...	...	56,428,488
...	4,435,000	...	455,000	4,890,000	(S)	Contributions to employee benefit plans	4,890,000	...	...	4,415,000
...	**839,538,000**	**(161,477,000)**	**3,141,223**	**681,202,223**		**Total Program—Budgetary**	**680,171,197**	**1,031,026**	**...**	**786,398,090**

						Grain Transportation Agency Administrator				
...	2,820,000	...	...	2,820,000	110	Program expenditures				
...	...	450,000	...	450,000	110b	Program expenditures				
...	2,820,000	450,000	...	3,270,000		Total—Vote 110	2,031,995	1,238,005	...	1,341,420
...	193,000	...	20,000	213,000	(S)	Contributions to employee benefit plans	213,000	...	...	...
...	**3,013,000**	**450,000**	**20,000**	**3,483,000**		**Total Program—Budgetary**	**2,244,995**	**1,238,005**	**...**	**1,341,420**
						Northern Pipeline Agency				
...	1,285,000	...	...	1,285,000	115	Program expenditures	704,022	580,978	...	3,223,071
...	157,000	...	...	157,000	(S)	Contributions to employee benefit plans	157,000	...	...	301,000
...	**1,442,000**	**...**	**...**	**1,442,000**		**Total Program—Budgetary**	**861,022**	**580,978**	**...**	**3,524,071**
41,905,951	**3,680,254,400**	**(99,534,237)**	**98,220,162**	**3,720,846,276**		**Total Ministry—Budgetary**	**3,378,785,604**	**197,823,777**	**144,236,895**	**3,749,453,611**
963,311,735	**7,971,000**	**...**	**...**	**971,282,735**		**Non-budgetary**	**(24,800,502)**	**1,190,000**	**994,893,237**	**(9,489,112)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Departmental Administration Program				
								Operating				
...	15,858,400	2,000,001	...	3,055,999	2,067,058	...	22,981,458	Direction and co-ordination	21,921,063	1,060,395	...	17,680,186
...	20,643,000	...	...	...	(189,954)	...	20,453,046	Planning, research and development	18,898,290	1,554,756	...	21,759,951
...	51,461,000	...	...	...	398,095	(3,090,000)	48,769,095	Administration and common services	50,097,849	(1,328,754)	...	50,172,737
...	28,737,000	...	1,870	...	228,735	(2,737,000)	26,230,605	Transportation training	24,961,713	1,268,892	...	24,519,275
9,829,096	3,600,000	...	...	...	(3,600,000)	...	9,829,096	Stores	4,933,919	...	4,895,177	960,254
...	60,609,000	...	...	(5,000,000)	...	...	55,609,000	Canada Harbour Place Corporation	55,609,000	...	...	48,100,000
...	(5,827,000)	...	...	...	...	5,827,000	...	Revenue credited to the vote	...	...	...	...
9,829,096	175,081,400	2,000,001	1,870	(1,944,001)	(1,096,066)	...	183,872,300	Total—Operating	176,421,834	2,555,289	4,895,177	163,192,403
								Capital				
...	31,000	1	...	314,999	...	...	346,000	Direction and co-ordination	759,084	(413,084)	...	288,316
...	81,000	...	...	...	...	...	81,000	Planning, research and development	87,350	(6,350)	...	91,595
...	101,000	...	...	88,000	...	...	189,000	Administration and common services	718,030	(529,030)	...	4,698,856
...	11,761,000	...	...	287,000	...	...	12,048,000	Transportation training	10,742,621	1,305,379	...	9,446,262
...	11,974,000	1	...	689,999	...	...	12,664,000	Total—Capital	12,307,085	356,915	...	14,525,029
								Transfer payments				
...	1,200,000	1,000,000	...	(370,000)	...	...	1,830,000	Direction and co-ordination	1,617,255	212,745	...	...
...	2,076,000	250,000	...	...	...	...	2,326,000	Planning, research and development	1,690,928	635,072	...	1,847,242
...	20,000	...	...	...	...	...	20,000	Administration and common services	20,000	...	...	20,000
...	3,296,000	1,250,000	...	(370,000)	...	...	4,176,000	Total—Transfer payments	3,328,183	847,817	...	1,867,242

								Program Summary				
...	17,089,400	3,000,002	...	3,000,998	2,067,058	...	25,157,458	Direction and co-ordination	24,297,402	860,056	...	17,968,502
...	22,800,000	250,000	...	...	(189,954)	...	22,860,046	Planning, research and development	20,676,568	2,183,478	...	23,698,788
...	48,492,000	...	...	88,000	398,095	...	48,978,095	Administration and common services	50,835,879	(1,857,784)	...	54,891,593
...	37,761,000	...	1,870	287,000	228,735	...	38,278,605	Transportation training	35,704,334	2,574,271	...	33,965,537
9,829,096	3,600,000	...	...	...	(3,606,000)	...	9,829,096	Stores	4,933,919	...	4,895,177	960,254
...	60,609,000	...	...	(5,000,000)	...	...	55,609,000	Canada Harbour Place Corporation	55,609,000	...	...	48,100,000
9,829,096	190,351,400	3,250,002	1,870	(1,624,002)	(1,096,066)	...	200,712,300	**Total Program—Budgetary**	192,057,102	3,760,021	4,895,177	179,584,674
								Marine Transportation Program				
								Operating				
								Departmental:				
...	182,264,383	3,460,380	63,019	(11,199,995)	1,347,483	(1,623,000)	174,312,270	Aids to navigation	162,648,431	11,663,839	...	162,412,101
...	56,792,000	...	...	...	483,798	(415,000)	56,860,798	Ship movement systems and services	53,999,946	2,860,852	...	55,639,103
...	111,999,000	1	...	2,540,999	553,115	(6,722,000)	108,371,115	Icebreaking, Arctic and other ship support	90,453,087	17,918,028	...	109,439,827
...	45,965,000	...	...	...	349,456	...	46,314,456	Marine search and rescue	53,678,919	(7,364,463)	...	41,473,728
...	33,460,000	...	...	(170,000)	307,473	...	33,597,473	Regulatory	29,179,394	4,418,079	...	30,689,169
...	39,994,000	...	...	...	51,485	...	40,045,485	Public wharves and harbours	32,685,041	7,360,444	...	28,783,015
...	20,368,000	...	...	150,000	191,563	...	20,709,563	Direction and administration	22,461,336	(1,751,773)	...	24,539,921
...	(8,760,000)	...	...	...	...	8,760,000	...	Revenue credited to the vote	...	...	...	...
...	482,082,383	3,460,381	63,019	(8,678,996)	3,284,373	...	480,211,160		445,106,154	35,105,006	...	452,976,864
								Crown corporations:				
...	21,209,000	...	...	(6,450,000)	...	...	14,759,000	Major ports	14,126,655	632,345	...	35,167,070
...	3,855,000	...	...	...	...	...	3,855,000	Bridges	3,855,000	...	...	4,387,000
...	...	3	...	5,972,997	...	...	5,973,000	Pilotage services	5,927,661	45,339	...	1,830,000
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,000,000
...	25,064,000	3	...	(477,003)	...	...	24,587,000		23,909,316	677,684	...	44,384,070
...	507,146,383	3,460,384	63,019	(9,155,999)	3,284,373	...	504,798,160	Total—Operating	469,015,470	35,782,690	...	497,360,934
								Capital				
								Departmental:				
...	191,370,000	14,596,000	...	6,450,000	...	...	212,416,000	Aids to navigation	189,587,784	22,828,216	...	227,531,440
...	17,363,000	...	...	...	...	...	17,363,000	Ship movement systems and services	11,265,944	6,097,056	...	11,327,310
...	71,765,000	...	...	...	...	...	71,765,000	Icebreaking, Arctic and other ship support	58,386,919	13,378,081	...	16,752,125
...	17,576,000	...	...	...	...	...	17,576,000	Marine search and rescue	5,066,019	12,479,981	...	9,378,134
...	3,587,000	...	...	...	...	...	3,587,000	Regulatory	1,543,610	2,043,390	...	6,628,338
...	39,671,000	...	...	(147,000)	...	...	39,524,000	Public wharves and harbours	35,665,088	3,858,912	...	30,909,682
...	13,038,000	...	...	...	...	...	13,038,000	Direction and administration	15,269,637	(2,231,637)	...	10,722,301
...	(13,982,000)	...	...	...	...	...	(13,982,000)	Anticipated capital lapse	...	(13,982,000)	...	...
...	340,388,000	14,596,000	...	6,303,000	...	...	361,287,000	Total—Capital	316,815,001	44,471,999	...	313,249,330

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
								Departmental:				
...	6,650	...	...	...	...	...	6,650	Aids to navigation	4,518	2,132	...	55,770
...	900,000	...	...	...	...	...	900,000	Marine search and rescue	799,854	100,146	...	784,220
...	28,967	...	...	170,000	...	...	198,967	Regulatory	12,300	186,667	...	13,967
...	...	...	...	147,000	...	...	147,000	Public wharves and harbours	147,000	...	...	...
...	200,000	...	...	(150,000)	...	...	50,000	Direction and administration	50,000	...	...	250,000
...	1,135,617	...	...	167,000	...	...	1,302,617	Total—Transfer payments	1,013,672	288,945	...	1,103,957
								Non-budgetary				
								Crown corporations:				
10,000,000	7,971,000	...	...	...	...	...	17,971,000	Major ports	6,781,000	1,190,000	10,000,000	2,569,795
10,000,000	...	...	...	...	...	...	10,000,000	Canals	...	...	10,000,000	...
20,000,000	7,971,000	...	...	...	...	...	27,971,000	Total—Non-budgetary	6,781,000	1,190,000	20,000,000	2,569,795
								Program Summary				
								Departmental:				
...	372,018,033	18,056,380	63,019	(4,749,995)	1,347,483	...	386,734,920	Aids to navigation	352,240,733	34,494,187	...	389,999,311
...	73,740,000	...	...	...	483,798	...	74,223,798	Ship movement systems and services	65,265,890	8,957,908	...	66,966,413
...	177,042,000	1	...	2,540,999	553,115	...	180,136,115	Icebreaking, Arctic and other ship support	148,840,006	31,296,109	...	126,191,952
...	64,441,000	...	...	...	349,456	...	64,790,456	Marine search and rescue	59,574,792	5,215,664	...	51,636,082
...	37,075,967	...	...	...	307,473	...	37,383,440	Regulatory	30,735,304	6,648,136	...	37,331,474
...	79,665,000	...	...	...	51,485	...	79,716,485	Public wharves and harbours	68,497,129	11,219,356	...	59,692,697
...	33,606,000	...	...	...	191,563	...	33,797,563	Direction and administration	37,780,973	(3,983,410)	...	35,512,222
...	(13,982,000)	...	...	...	...	...	(13,982,000)	Anticipated capital lapse	...	(13,982,000)	...	...
								Crown corporations:				
...	21,209,000	...	...	(6,450,000)	...	...	14,759,000	Major ports— Budgetary	14,126,655	632,345	...	35,167,070
10,000,000	7,971,000	...	...	...	...	...	17,971,000	Non-budgetary	6,781,000	1,190,000	10,000,000	2,569,795
...	3,855,000	...	...	...	...	...	3,855,000	Bridges	3,855,000	...	...	4,387,000
...	...	3	...	5,972,997	...	...	5,973,000	Pilotage services	5,927,661	45,339	...	1,830,000
10,000,000	...	...	...	...	...	...	10,000,000	Canals—Non-budgetary	...	...	10,000,000	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,000,000
...	848,670,000	18,056,384	63,019	(2,685,999)	3,284,373	...	867,387,777	**Total Program— Budgetary**	786,844,143	80,543,634	...	811,714,221
20,000,000	7,971,000	...	...	...	...	...	27,971,000	Non-budgetary	6,781,000	1,190,000	20,000,000	2,569,795

								Air Transportation Program				
								Operating				
32,076,855	279,509,000	(1,322,000)	...	...	86,127,672	(459,787,000)	(63,395,473)	Self-supporting airports and associated ground services	(202,737,191)	...	139,341,718	(73,313,313)
...	189,182,000	...	...	...	1,514,750	(143,817,000)	46,879,750	Airports and associated ground services	39,457,616	7,422,134	...	44,150,843
...	353,103,000	...	...	(6,179,998)	3,029,500	(108,724,000)	241,228,502	Air navigational services	233,283,256	7,945,246	...	193,432,230
...	51,309,000	...	...	...	605,900	(822,000)	51,092,900	Regulatory services	47,704,165	3,388,735	...	77,816,330
...	46,932,000	...	...	...	302,950	(13,721,000)	33,513,950	Aircraft services	29,649,732	3,864,218	...	...
...	50,891,000	...	91,200	1,900,000	1,495,145	(6,815,000)	47,562,345	Direction and administration	46,677,877	884,468	...	47,679,860
...	(96,394,000)	...	...	...	...	96,394,000	...	Recovery from the Self-supporting Airports and Associated Ground Services Revolving Fund	...	...	...	...
...	(637,292,000)	...	...	...	...	637,292,000	...	Revenue credited to the vote	...	...	...	...
32,076,855	237,240,000	(1,322,000)	91,200	(4,279,998)	93,075,917	...	356,881,974	Total—Operating	194,035,455	23,504,801	139,341,718	289,765,950
								Capital				
...	93,086,000	10,700,000	...	...	(1,115,672)	...	102,670,328	Self-supporting airports and associated ground services	102,641,647	28,681	...	129,052,202
...	140,776,000	...	...	(689,999)	...	...	140,086,001	Airports and associated ground services	123,705,325	16,380,676	...	140,917,823
...	155,299,000	...	...	...	...	...	155,299,000	Air navigational services	137,638,394	17,660,606	...	186,655,419
...	1,007,000	...	...	500,000	...	...	1,507,000	Regulatory services	1,273,607	233,393	...	1,561,556
...	93,775,000	...	...	(3,500,000)	...	...	90,275,000	Aircraft services	68,100,680	22,174,320	...	...
...	6,828,000	...	...	3,000,000	...	...	9,828,000	Direction and administration	9,571,537	256,463	...	2,001,998
...	490,771,000	10,700,000	...	(689,999)	(1,115,672)	...	499,665,329	Total—Capital	442,931,190	56,734,139	...	460,188,998
								Transfer payments				
...	47,846,000	...	...	...	...	...	47,846,000	Airports and associated ground services	38,230,182	9,615,818	...	42,715,811
...	1,303,000	...	...	(17,563)	...	...	1,285,437	Air navigational services	463,868	821,569	...	577,893
...	80,000	...	...	17,563	...	...	97,563	Regulatory services	91,313	6,250	...	93,065
...	34,000	...	...	...	...	...	34,000	Direction and administration	33,750	250	...	426,591
...	49,263,000	...	...	...	...	...	49,263,000	Total—Transfer payments	38,819,113	10,443,887	...	43,813,360
								Program Summary				
32,076,855	(87,192,000)	9,378,000	...	...	85,012,000	...	39,274,855	Self-supporting airports and associated ground services	(100,095,544)	28,681	139,341,718	55,738,889
...	233,987,000	...	...	(689,999)	1,514,750	...	234,811,751	Airports and associated ground services	201,393,123	33,418,628	...	227,784,477
...	400,981,000	...	...	(6,197,561)	3,029,500	...	397,812,939	Air navigational services	371,385,518	26,427,421	...	380,665,542
...	51,574,000	...	...	517,563	605,900	...	52,697,463	Regulatory services	49,069,085	3,628,378	...	79,470,951
...	126,986,000	...	...	(3,500,000)	302,950	...	123,788,950	Aircraft services	97,750,412	26,038,538	...	...
...	50,938,000	...	91,200	4,900,000	1,495,145	...	57,424,345	Direction and administration	56,283,164	1,141,181	...	50,108,449
32,076,855	777,274,000	9,378,000	91,200	(4,969,997)	91,960,245	...	905,810,303	Total Program—Budgetary	675,785,758	90,682,827	139,341,718	793,768,308

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Surface Transportation Program				
								Operating				
...	1,044,000	...	...	(832,488)	978	...	212,490	Urban transport	231,363	(18,873)	...	394,932
...	12,147,000	...	...	...	74,216	...	12,221,216	Road safety and motor vehicle regulation	12,668,358	(447,142)	...	12,513,194
...	2,398,000	...	...	845,488	19,066	...	3,262,554	Highway transport	2,862,046	400,508	...	2,264,989
...	135,103,000	...	...	(30,160,000)	15,419	...	104,958,419	Water transport	104,660,011	298,408	...	166,376,156
...	3,332,000	2	...	4,136,998	20,250	...	7,489,250	Rail freight transport	3,335,160	4,154,090	...	13,506,478
...	602,756,000	...	...	(708,000)	14,699	...	602,062,699	Rail passenger transport	601,312,851	749,848	...	538,871,999
...	2,975,000	...	2,010	(663,000)	17,372	...	2,331,382	Direction and administration	2,284,550	46,832	...	4,501,322
...	759,755,000	2	2,010	(27,381,002)	162,000	...	732,538,010	Total—Operating	727,354,339	5,183,671	...	738,429,070
								Capital				
...	1,972,000	...	...	...	...	...	1,972,000	Road safety and motor vehicle regulation	2,079,794	(107,794)	...	1,982,686
...	461,000	...	...	...	...	...	461,000	Water transport	293,670	167,330	...	191,413
...	...	...	...	40,000	...	...	40,000	Rail passenger transport	...	40,000	...	114,200
...	35,000	...	...	261,000	...	...	296,000	Direction and administration	191,748	104,252	...	92,320
...	2,468,000	...	...	301,000	...	...	2,769,000	Total—Capital	2,565,212	203,788	...	2,380,619
								Transfer payments				
...	15,945,000	2,500,000	...	4,321,000	...	...	22,766,000	Urban transport	12,748,424	10,017,576	...	18,987,904
...	247,000	...	...	...	...	...	247,000	Road safety and motor vehicle regulation	217,315	29,685	...	186,269
...	59,544,000	17,440,000	...	(1,603,902)	...	...	75,380,098	Highway transport	80,633,195	(5,253,097)	...	72,495,935
...	30,581,000	...	...	2,400,000	...	...	32,981,000	Water transport	32,725,449	255,551	...	33,076,994
...	123,205,000	2,640,000	...	30,542,902	...	...	156,387,902	Rail freight transport	156,119,069	268,833	...	293,378,669
...	8,000,000	...	...	...	...	...	8,000,000	Rail passenger transport	2,648,553	5,351,447	...	1,273,865
...	6,600,000	...	...	700,000	468,288	...	7,768,288	Direction and administration	7,646,023	122,265	...	7,538,950
...	244,122,000	22,580,000	...	36,360,000	468,288	...	303,530,288	Total—Transfer payments	292,738,028	10,792,260	...	426,938,586
								Non-budgetary				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	6,100,000

								Program Summary				
...	16,989,000	2,500,000	...	3,488,512	978	...	22,978,490	Urban transport	12,979,787	9,998,703	...	19,382,836
...	14,366,000	...	...	...	74,216	...	14,440,216	Road safety and motor vehicle regulation	14,965,467	(525,251)	...	14,682,149
...	61,942,000	17,440,000	...	(758,414)	19,066	...	78,642,652	Highway transport	83,495,241	(4,852,589)	...	74,760,924
...	166,1[illegible]5,000	...	...	(27,760,000)	15,419	...	138,400,419	Water transport	137,679,130	721,289	...	199,644,563
...	126,53[illegible]	2,640,002	...	34,679,900	20,250	...	163,877,152	Rail freight transport	159,454,229	4,422,923	...	306,885,147
...	610,756,000	...	...	(668,000)	14,699	...	610,102,699	Rail passenger transport	603,961,404	6,141,295	...	540,260,064
...	9,610,000	...	2,010	298,000	485,660	...	10,395,670	Direction and administration	10,122,321	273,349	...	12,132,592
...	...	...	...	...	...	...	...	Activities not required for the current year—Non-budgetary	...	...	...	6,100,000
	... 1,006,345,000	**22,580,002**	**2,010**	**9,279,998**	**630,288**	...	1,038,837,298	**Total Program—Budgetary**	**1,022,657,579**	**16,179,719**	...	**1,167,748,275**
	...	...	...	...	...	...	...	**Non-budgetary**	...	...	...	**6,100,000**
41,905,951	**2,822,640,400**	**53,264,388**	**158,099**	...	**94,778,840**	...	3,012,747,678	**Total Department—Budgetary**	2,677,344,582	**191,166,201**	**144,236,895**	**2,952,815,478**
20,000,000	**7,971,000**	...	...	...	...	...	27,971,000	**Non-budgetary**	6,781,000	**1,190,000**	**20,000,000**	**8,669,795**
								Air Canada				
								Non-budgetary				
943,311,735	...	...	...	...	...	...	943,311,735	Air Canada Corporation	(31,581,502)	...	974,893,237	(18,158,907)
943,311,735	...	...	...	...	...	...	943,311,735	**Total Program—Non-budgetary**	**(31,581,502)**	...	**974,893,237**	**(18,158,907)**
								Canadian Aviation Safety Board				
								Operating				
...	12,431,000	8,228,375	...	...	122,000	...	20,781,375	Advancement of aviation safety	17,144,153	3,637,222	...	4,444,813
								Capital				
...	1,190,000	...	...	...	...	...	1,190,000	Advancement of aviation safety	1,019,655	170,345	...	929,739
...	**13,621,000**	**8,228,375**	...	...	**122,000**	...	21,971,375	**Total Program—Budgetary**	**18,163,808**	**3,807,567**	...	**5,374,552**
								Canadian Transport Commission				
								Operating				
...	7,591,000	...	...	...	81,000	...	7,672,000	Air transport	7,126,879	545,121	...	7,440,147
...	17,580,000	387,000	56,660	...	167,000	...	18,190,660	Railway transport	17,685,431	505,229	...	18,085,664
...	1,610,000	...	...	...	18,000	...	1,628,000	Water transport	1,861,796	(233,796)	...	1,524,698
...	1,797,000	...	...	...	26,000	...	1,823,000	Motor vehicle transport	1,885,758	(62,758)	...	377,048
...	4,177,000	...	...	...	37,000	...	4,214,000	Research	3,921,886	292,114	...	3,915,025
...	11,726,000	...	...	...	126,000	...	11,852,000	Management and administration	11,810,534	41,466	...	11,617,186
...	44,481,000	387,000	56,660	...	455,000	...	45,379,660	Total—Operating	44,292,284	1,087,376	...	42,959,768
								Capital				
...	15,000	...	...	...	...	...	15,000	Air transport	62,586	(47,586)	...	97,025
...	24,000	145,000	...	...	...	...	169,000	Railway transport	104,506	64,494	...	188,150
...	4,000	...	...	...	...	...	4,000	Water transport	14,611	(10,611)	...	30,037
...	2,000	...	...	...	...	...	2,000	Motor vehicle transport	11,065	(9,065)	...	2,856
...	3,000	...	...	...	...	...	3,000	Research	15,168	(12,168)	...	74,111
...	194,000	...	...	...	...	...	194,000	Management and administration	244,164	(50,164)	...	293,039
...	242,000	145,000	...	...	...	...	387,000	Total—Capital	452,100	(65,100)	...	685,218

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	...	...	...	600,000	...	...	600,000	Air transport	600,000	...	...	1,500,000
...	751,118,000	(171,088,000)	...	(600,000)	(812,436)	...	578,617,564	Railway transport	578,609,898	7,666	...	696,132,837
...	571,000	(234,000)	...	...	33,720	...	370,720	Water transport	370,720	...	...	438,000
...	43,123,000	9,313,000	...	...	3,408,279	...	55,844,279	Motor vehicle transport	55,844,279	...	...	44,665,240
...	3,000	...	...	...	...	...	3,000	Research	1,916	1,084	...	17,027
...	794,815,000	(162,009,000)	...	...	2,629,563	...	635,435,563	Total—Transfer payments	635,426,813	8,750	...	742,753,104
								Program Summary				
...	7,605,000	...	...	600,000	81,000	...	8,287,000	Air transport	7,789,465	497,535	...	9,037,172
...	768,722,000	(170,556,000)	56,660	(600,000)	(645,436)	...	596,977,224	Railway transport	596,399,835	577,389	...	714,406,651
...	2,185,000	(234,000)	...	...	51,720	...	2,002,720	Water transport	2,247,127	(244,407)	...	1,992,735
...	44,922,000	9,313,000	...	...	3,434,279	...	57,669,279	Motor vehicle transport	57,741,102	(71,823)	...	45,045,144
...	4,183,000	...	...	...	37,000	...	4,220,000	Research	3,938,970	281,030	...	4,006,163
...	11,920,000	...	...	...	126,000	...	12,046,000	Management and administration	12,054,698	(8,698)	...	11,910,225
...	**839,538,000**	**(161,477,000)**	**56,660**	...	**3,084,563**	...	**681,202,223**	**Total Program—Budgetary**	**680,171,197**	**1,031,026**	...	**786,398,098**
								Grain Transportation Agency Administrator				
								Operating				
...	2,925,500	...	...	...	20,000	...	2,945,500	Grain Transportation Agency Administrator	1,931,606	1,013,894	...	1,130,646
								Capital				
...	85,000	...	...	...	...	...	85,000	Grain Transportation Agency Administrator	86,250	(1,250)	...	210,774
								Transfer payments				
...	2,500	450,000	...	...	...	...	452,500	Grain Transportation Agency Administrator	227,139	225,361	...	...
...	**3,013,000**	**450,000**	...	...	**20,000**	...	**3,483,000**	**Total Program—Budgetary**	**2,244,995**	**1,238,005**	...	**1,341,420**
								Northern Pipeline Agency				
								Operating				
...	1,442,000	...	...	...	...	...	1,442,000	Regulation of construction of the Alaska highway gas pipeline	861,022	580,978	...	3,524,071
...	**1,442,000**	...	...	...	...	...	**1,442,000**	**Total Program—Budgetary**	**861,022**	**580,978**	...	**3,524,071**
41,905,951	**3,680,254,400**	**(99,534,237)**	**214,759**	...	**98,005,403**	...	**3,720,846,276**	**Total Ministry— Budgetary**	**3,378,785,604**	**197,823,777**	**144,236,895**	**3,749,453,611**
963,311,735	**7,971,000**	...	...	...	...	...	**971,282,735**	**Non-budgetary**	**(24,800,502)**	**1,190,000**	**994,893,237**	**(9,489,112)**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Departmental Administration Program				
							Grants				
							Planning, research and development				
							Grants to universities, other organizations, university students and other individuals for transportation research	1,123,225	180,775	...	1,176,761
							Administration and common services				
...	1,304,000	...	...	...	...	1,304,000	National Transportation Week Committee	20,000	...	...	20,000
...	20,000	...	...	...	...	20,000					
...	**1,324,000**	...	...	...	...	**1,324,000**	Total—Grants	**1,143,225**	**180,775**	...	**1,196,761**
							Contributions				
							Direction and co-ordination				
							Contributions to provinces and agencies in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under subsidiary agreements to Economic and Regional Development Agreements	617,255	212,745	...	...
...	1,200,000	...	...	(370,000)	...	830,000					
							Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in the costs of establishing and operating a pavilion at Expo 86: Provinces of Nova Scotia and Prince Edward Island	1,000,000	...	...	...
...	...	1,000,000	...	...	...	1,000,000					
...	1,200,000	1,000,000	...	(370,000)	...	1,830,000		1,617,255	212,745	...	...
							Planning, research and development				
							Contributions for the support of transportation studies at universities and other institutions	523,384	227,616	...	599,481
...	751,000	...	...	...	...	751,000					
...	21,000	...	...	...	...	21,000	Provincial and municipal governments for transportation research and demonstrations	11,880	9,120	...	21,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions to provinces and agencies in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under Subsidiary Agreements to Economic and Regional Development Agreements				
...	...	250,000	...	...	...	250,000		32,439	217,561	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	772,000	250,000	...	...	...	1,022,000		567,703	454,297	...	670,481
...	**1,972,000**	**1,250,000**	**...**	**(370,000)**	**...**	**2,852,000**	**Total—Contributions**	**2,184,958**	**667,042**	**...**	**670,481**
							Program Summary by Activity				
...	1,200,000	1,000,000	...	(370,000)	...	1,830,000	Direction and co-ordination	1,617,255	212,745	...	...
...	2,076,000	250,000	...	...	...	2,326,000	Planning, research and development	1,690,928	635,072	...	1,847,242
...	20,000	...	...	...	...	20,000	Administration and common services	20,000	...	...	20,000
...	**3,296,000**	**1,250,000**	**...**	**(370,000)**	**...**	**4,176,000**	**Total Program**	**3,328,183**	**847,817**	**...**	**1,867,242**
							Marine Transportation Program				
							Grants				
							Aids to navigation				
...	150	...	...	...	...	150	Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award	150	...	...	150
							Regulatory				
							Nautical services—Grants to institutions assisting sailors:				
...	300	...	...	...	...	300	Welland Canal Mission for Sailors	300	...	...	300
...	300	...	...	...	...	300	Missions to Seamen, Toronto, Ontario	300	...	...	300
...	200	...	...	...	...	200	Seamen's Mission Society, Saint John, NB	200	...	...	200
...	10,000	...	...	...	...	10,000	British Sailors' Society (Canada)	10,000	...	...	10,000
...	600	...	...	...	...	600	Mariners' House of Montreal, Montreal, PQ	600	...	...	600
...	300	...	...	...	...	300	Mission to Seamen—Lakehead Branch	300	...	...	300
...	300	...	...	...	...	300	Missions to Seamen—Sarnia and Windsor	300	...	...	300
...	300	...	...	...	...	300	Seafarer's Club—Prince Rupert, BC	300	...	...	300
							Steamship inspection—Grant to the Canada Safety Council for the promotion of boating safety				
...	1,667	...	...	...	...	1,667		...	1,667	...	1,667
...	13,967	...	...	...	...	13,967		12,300	1,667	...	13,967
...	**14,117**	**...**	**...**	**...**	**...**	**14,117**	**Total—Grants**	**12,450**	**1,667**	**...**	**14,117**

							Contributions				
							Aids to navigation				
...	6,500	...	...	...	...	6,500	Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	4,368	2,132	...	5,620
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	6,500	...	...	...	...	6,500		4,368	2,132	...	55,620
							Marine search and rescue				
...	250,000	...	...	...	...	250,000	Contribution to the Canadian Red Cross Society in respect of its boating safety program	250,000	...	...	250,000
...	650,000	...	...	...	...	650,000	Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	549,854	100,146	...	534,220
...	900,000	...	...	...	...	900,000		799,854	100,146	...	784,220
							Regulatory				
...	15,000	...	...	170,000	...	185,000	Canada's share of the cost of the North Atlantic Ice Patrol	...	185,000	...	...
							Public wharves and harbours				
...	...	...	...	147,000	...	147,000	Contribution for construction of ferry wharves at Île Verte PQ	147,000	...	...	...
							Direction and administration				
...	50,000	...	...	...	...	50,000	Contribution to the Centre for Cold Oceans Resource Engineering (C-Core) to support its research and development program	50,000	...	...	50,000
...	150,000	...	...	(150,000)	...	...	Contribution to the Canadian Shippers Council	...	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	200,000
...	200,000	...	...	(150,000)	...	50,000		50,000	...	...	250,000
...	**1,121,500**	...	...	**167,000**	...	1,288,500	Total—Contributions	1,001,222	**287,278**	...	**1,089,840**
							Program Summary by Activity				
...	6,650	...	...	...	...	6,650	Aids to navigation	4,518	2,132	...	55,770
...	900,000	...	...	...	...	900,000	Marine search and rescue	799,854	100,146	...	784,220
...	28,967	...	...	170,000	...	198,967	Regulatory	12 300	186,667	...	13,967
...	...	...	...	147,000	...	147,000	Public wharves and harbours	147,000	...	...	...
...	200,000	...	...	(150,000)	...	50,000	Direction and administration	50,000	...	...	250,000
...	**1,135,617**	...	...	**167,000**	...	1,302,617	**Total Program**	1,013,672	**288,945**	...	**1,103,957**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Air Transportation Program				
							Grants				
							Regulatory services				
...	25,000	...	...	...	...	25,000	Royal Canadian Flying Clubs Association	18,750	6,250	...	25,000
							Direction and administration				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,000
...	**25,000**	...	...	...	...	**25,000**	Total—Grants	**18,750**	**6,250**	...	**30,000**
							Contributions				
							Airports and associated ground services				
							Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, Chapter A-3, Revised Statutes of Canada, 1970, as amended:				
							Quebec Aviation Limited, for the operation of Air Service, Quebec, St. Leonard and Fredericton	132,159	(19,659)	...	...
...	112,500	...	...	...	...	112,500	Contributions for the operation of municipal or other airports	18,762,461	(1,795,461)	...	17,664,449
...	16,967,000	...	...	...	...	16,967,000	Contribution to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities:				
							Major contributions—				
							Special Recovery Capital Projects Program (Marathon)	1,549,352	(1,122,352)	...	8,987,963
...	427,000	...	...	...	...	427,000	Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown, Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour and Hopedale)	8,605,577	4,929,423	...	6,288,933
...	13,535,000	...	...	...	...	13,535,000	Quebec—Nouveau Quebec Inuit airports and Laprade	2,811,262	5,588,738	...	2,169,381
...	8,400,000	...	...	...	...	8,400,000	Quebec—Construction of new airports Quebec Lower North Shore	...	945,000	...	...
...	945,000	...	...	...	...	945,000					

...	7,459,500	...	...	...	...	7,459,500	Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities	6,369,371	1,090,129	...	4,410,766
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,194,319
...	47,846,000	...	...	...	...	47,846,000		38,230,182	9,615,818	...	42,715,811
							Air navigational services				
...	667,000	...	...	...	...	667,000	Contribution to CEGEP Saint-Jean sur le Richelieu	407,503	259,497	...	558,772
...	636,000	...	...	(17,563)	...	618,437	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	56,365	562,072	...	19,121
...	1,303,000	...	...	(17,563)	...	1,285,437		463,868	821,569	...	577,893
							Regulatory services				
...	55,000	...	...	17,563	...	72,563	Contribution to flying clubs, schools and instructors	72,563	...	...	25,090
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	42,975
...	55,000	...	...	17,563	...	72,563		72,563	...	...	68,065
							Direction and administration				
...	25,000	...	...	...	...	25,000	Air Cadet League of Canada for Cadet Training Scholarships	25,000	...	...	25,000
							Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, Chapter A-3, Revised Statutes of Canada, 1970, as amended:				
...	9,000	...	...	...	...	9,000	Perimeter Airlines (Inland) Limited, for the operation of the Prairie Air Service	8,750	250	...	35,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	361,591
...	34,000	...	...	...	...	34,000		33,750	250	...	421,591
...	**49,238,000**	...	...	...	...	**49,238,000**	Total—Contributions	**38,800,363**	**10,437,637**	...	**43,783,360**
							Program Summary by Activity				
...	47,846,000	...	...	...	...	47,846,000	Airports and associated ground services	38,230,182	9,615,818	...	42,715,811
...	1,303,000	...	...	(17,563)	...	1,285,437	Air navigational services	463,868	821,569	...	577,893
...	80,000	...	...	17,563	...	97,563	Regulatory services	91,313	6,250	...	93,065
...	34,000	...	...	...	...	34,000	Direction and administration	33,750	250	...	426,591
...	**49,263,000**	...	...	...	...	49,263,000	**Total Program**	38,819,113	**10,443,887**	...	**43,813,360**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Surface Transportation Program				
							Grants				
							Urban transport				
...	100,000	...	...	...	...	100,000	Operation Lifesaver Committee in support of a highway-railway grade crossing safety program	100,000	...	...	100,000
							Water transport				
...	15,080,000	...	...	...	...	15,080,000	Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	14,895,955	184,045	...	14,360,315
...	2,380,000	...	...	...	...	2,380,000	Province of Newfoundland in respect of the provision of coastal ferry services	2,361,685	18,315	...	2,266,927
...	3,015,000	...	...	...	...	3,015,000	Province of Quebec in respect of the provision of coastal freight and passenger ferry services	2,965,126	49,874	...	2,869,569
...	20,475,000	...	...	...	...	20,475,000		20,222,766	252,234	...	19,496,811
							Rail passenger transport				
...	8,000,000	...	...	(3,900,000)	...	4,100,000	Government of Quebec for improvements to the Montreal Commuter Train System	2,648,553	1,451,447	...	1,273,865
...	...	...	...	3,900,000	...	3,900,000	Frozen allotments	...	3,900,000	...	...
...	8,000,000	...	...	...	...	8,000,000		2,648,553	5,351,447	...	1,273,865
...	**28,575,000**	...	...	...	...	**28,575,000**	Total—Grants	**22,971,319**	**5,603,681**	...	**20,870,676**
							Contributions				
							Urban transport				
...	5,560,000	...	...	(5,560,000)	...	...	Payments in support of the Regina Rail Relocation Project in accordance with terms and conditions approved by the Governor in Council	...	...	...	69,556
...	...	...	...	5,000,000	...	5,000,000	Grade Separation Construction Assistance Program	3,200,000	1,800,000	...	...
...	2,194,000	...	...	80,000	...	2,274,000	Payments in support of grade separations at three Ontario sites, approved under Parts II and III of the Railway Relocation and Crossing Act (Special Recovery Capital Projects Program)	2,184,974	89,026	...	9,560,384

...	7,080,000	...	...	(2,580,000)	...	4,500,000	Payments in support of grade separations in Quebec, Ontario and Manitoba approved under Parts II and III of the Railway Relocation and Crossing Act	4,500,000	...	...	...
...	700,000	...	...	(500,000)	...	200,000	Payments in support of a railway realignment in Victoriaville, Quebec	...	200,000	...	300,000
...	311,000	...	...	...	...	311,000	Payments to the Age and Opportunity Centre of Winnipeg and the Fort Garry Royal Canadian Legion in support of demonstration projects for transportation of the elderly	310,858	142	...	261,942
...	...	500,000	...	...	...	500,000	Payments for a program of assistance for the acquisition of vehicles for the transportation of the handicapped in small urban or rural communities	577,592	(77,592)	...	200,000
...	...	2,000,000	...	...	...	2,000,000	Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in development of Gare du Palais, Quebec for the purpose of economic and regional development	1,875,000	125,000	...	...
...	...	...	...	7,881,000	...	7,881,000	Frozen allotments	...	7,881,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	8,496,022
...	15,845,000	2,500,000	...	4,321,000	...	22,666,000		12,648,424	10,017,576	...	18,887,904
							Road safety and motor vehicle regulation				
...	147,000	...	...	...	...	147,000	Roads and Transportation Association of Canada	146,685	315	...	146,685
...	100,000	...	...	...	...	100,000	Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	70,630	29,370	...	39,584
...	247,000	...	...	...	...	247,000		217,315	29,685	...	186,269
							Highway transport				
							Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in strengthening and improving the primary highway network:				
...	23,000,000	1,028,000	...	(1,407,902)	...	22,620,098	Provinces of Nova Scotia, New Brunswick and Prince Edward Island	23,157,310	(537,212)	...	19,052,345
...	...	553,000	...	...	...	553,000	Province of Newfoundland	1,041,787	(488,787)	...	7,096,803
							Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development:				
...	17,440,000	2,916,000	...	...	...	20,356,000	Province of New Brunswick (Special Recovery Capital Projects Program)	20,355,659	341	...	18,236,832
...	5,504,000	2,282,000	...	...	...	7,786,000	Province of Newfoundland (Special Recovery Capital Projects Program)	7,742,681	43,319	...	20,780,334

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	2,000,000	367,000	...	3,904,000	...	6,271,000	Province of Prince Edward Island (Economic and Regional Development Agreement)	6,270,732	268	...	1,133,000
...	11,600,000	854,000	...	(2,300,000)	...	10,154,000	Province of New Brunswick (Economic and Regional Development Agreement)	12,681,201	(2,527,201)	...	6,196,621
...	...	9,380,000	...	(1,800,000)	...	7,580,000	Province of Newfoundland (Economic and Regional Development Agreement)	9,323,825	(1,743,825)	...	...
...	...	60,000	...	...	...	60,000	Contribution to the Road and Transportation Association of Canada for research on two-lane highway capacity and level of service	60,000	...	...	...
...	59,544,000	17,440,000	...	(1,603,902)	...	75,380,098		80,633,195	(5,253,097)	...	72,495,935
							Water transport				
...	10,106,000	...	...	(100,000)	...	10,006,000	Contributions for ferry and coastal passenger and freight services	10,002,683	3,317	...	9,832,380
...	...	...	...	2,500,000	...	2,500,000	Contributions to Atlantic Container Express Limited for the continuation of steamship operations between Montreal and St. John's Newfoundland	2,500,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,747,803
...	10,106,000	...	...	2,400,000	...	12,506,000		12,502,683	3,317	...	13,580,183
							Rail freight transport				
...	99,800,000	...	...	(2,020,000)	...	97,780,000	Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council	97,765,000	15,000	...	132,900,000
...	17,242,000	...	...	(996,098)	...	16,245,902	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	16,222,093	23,809	...	16,142,236
							Contributions in accordance with terms and conditions approved by the Treasury Board for the transport of specialty crops by motor vehicle under Section 17(4) of the Western				

...	70,000	...	...	...	...	70,000	Grain Transportation Act	6,601	63,399	...	175,363
...	90,000	...	...	...	...	90,000	Contribution to the Canada Grains Council for the development of the GRAINBASE data bank and information service	90,000	...	...	90,000
...	3,000	...	...	...	...	3,000	Contribution to the Thunder Bay Harbour Commission toward the operating costs of the Thunder Bay Rail Issues Task Force	1,915	1,085	...	17,027
...	6,000,000	...	...	(2,801,000)	...	3,199,000	Contribution to the Canadian National Railway Company in accordance with terms and conditions prescribed by the Governor in Council for a subsidiary agreement between Canada and Manitoba for improvements to the rail infrastructure at Churchill as provided in the Economic and Regional Development Agreement	3,198,767	233	...	48,374
...	...	2,640,000	...	36,360,000	...	39,000,000	Contributions in accordance with the terms and conditions prescribed by the Governor in Council for the purchase of grain hopper cars by the Canadian Wheat Board on behalf of the Crown, and for their operation and maintenance in accordance with negotiated agreements between the Canadian Wheat Board and Canadian railway companies	38,834,693	165,307	...	114,669,967
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	29,335,702
...	123,205,000	2,640,000	...	30,542,902	...	156,387,902		156,119,069	268,833	...	293,378,669
							Direction and administration				
...	1,800,000	...	...	...	...	1,800,000	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,711,850	88,150	...	1,688,314
...	2,300,000	...	...	700,000	...	3,000,000	Intercolonial and Prince Edward Island Railway Employees Provident Fund—Payment to Canadian National Railways in respect of the 1985 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1985 $50 per month instead of $20 per month as fixed by the said Act	2,965,885	34,115	...	3,264,169
...	2,500,000	...	...	...	468,288	2,968,288	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	2,968,288	...	...	2,586,467
...	6,600,000	...	...	700,000	468,288	7,768,288		7,646,023	122,265	...	7,538,950
...	215,547,000	22,580,000	...	36,360,000	468,288	274,955,288	Total—Contributions	269,766,709	5,188,579	...	406,067,910

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	15,945,000	2,500,000	...	4,321,000	...	22,766,000	Urban transport	12,748,424	10,017,576	...	18,987,904
...	247,000	...	...	...	...	247,000	Road safety and motor vehicle regulation	217,315	29,685	...	186,269
...	59,544,000	17,440,000	...	(1,603,902)	...	75,380,098	Highway transport	80,633,195	(5,253,097)	...	72,495,935
...	30,581,000	...	...	2,400,000	...	32,981,000	Water transport	32,725,449	255,551	...	33,076,994
...	123,205,000	2,640,000	...	30,542,902	...	156,387,902	Rail freight transport	156,119,069	268,833	...	293,378,669
...	8,000,000	...	...	...	...	8,000,000	Rail passenger transport	2,648,553	5,351,447	...	1,273,865
...	6,600,000	...	...	700,000	468,288	7,768,288	Direction and administration	7,646,023	122,265	...	7,538,950
...	244,122,000	22,580,000	...	36,360,000	468,288	303,530,288	**Total Program**	292,738,028	10,792,260	...	426,938,586
...	297,816,617	23,830,000	...	36,157,000	468,288	358,271,905	**Total Department**	335,898,996	22,372,909	...	473,723,145
							Canadian Transport Commission				
							Contributions				
							Air transport				
...	...	...	...	600,000	...	600,000	Payments of operating subsidies to regional air carriers	600,000	...	...	1,500,000
							Railway transport				
...	14,428,000	...	...	201,000	...	14,629,000	Payment to the railway companies under the Maritime Freight Rates Act	14,625,977	3,023	...	14,531,776
...	12,750,000	(1,198,000)	...	...	(312,435)	11,239,565	(S) Payments to railway companies under the Atlantic Region Freight Assistance Act	11,239,565	...	...	11,325,248
...	654,400,000	(157,450,000)	...	...	(587,947)	496,362,053	(S) Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act	496,362,053	...	...	589,775,787
...	59,540,000	(12,440,000)	...	...	87,946	47,187,946	(S) Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261 and 272 of the Railway Act	47,187,946	...	...	74,734,213
...	...	...	...	200,000	...	200,000	Contribution to the Operation Lifesaver Committee for the cost of a highway/railway grade crossing safety advertising campaign	195,865	4,135	...	...
...	10,000,000	...	...	(1,001,000)	...	8,999,000	Contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvements of a grade separation where payment was not ordered prior to September 1, 1977	8,998,492	508	...	5,765,813
...	751,118,000	(171,088,000)	...	(600,000)	(812,436)	578,617,564		578,609,898	7,666	...	696,132,837

...	571,000	(234,000)	...	...	33,720	370,720	Water transport (S) Payments to marine companies under the Atlantic Region Freight Assistance Act	370,720	...	...	438,000
...	43,123,000	9,313,000	...	...	3,408,279	55,844,279	Motor vehicle transport (S) Payments to trucking companies under the Atlantic Region Freight Assistance Act	55,844,279	...	...	44,665,240
...	3,000	...	...	...	...	3,000	Research Contribution to the Thunder Bay Harbour Commission towards the operating costs of the Thunder Bay Rail Issues Task Force	1,916	1,084	...	17,027
...	794,815,000	(162,009,000)	...	...	2,629,563	635,435,563	Total—Contributions	635,426,813	8,750	...	742,753,104
							Program Summary by Activity				
...	...	...	...	600,000	...	600,000	Air transport	600,000	...	...	1,500,000
...	751,118,000	(171,088,000)	...	(600,000)	(812,436)	578,617,564	Railway transport	578,609,898	7,666	...	696,132,837
...	571,000	(234,000)	...	...	33,720	370,720	Water transport	370,720	...	...	438,000
...	43,123,000	9,313,000	...	...	3,408,279	55,844,279	Motor vehicle transport	55,844,279	...	...	44,665,240
...	3,000	...	...	...	...	3,000	Research	1,916	1,084	...	17,027
...	794,815,000	(162,009,000)	...	...	2,629,563	635,435,563	Total Program	635,426,813	8,750	...	742,753,104
							Grain Transportation Agency Administrator				
							Contributions				
...	2,500	...	...	...	...	2,500	Grain Transportation Agency Administrator Contribution to Thunder Bay Harbour Commission towards the operating costs of the Thunder Bay Rail Issues Task Force	3,682	(1,182)	...	...
...	...	450,000	...	...	...	450,000	Contributions to a limited number of trucking companies, adversely affected by the Western Grain Transportation Act for the transport of specialty crops, in accordance with terms and conditions prescribed by the Minister during the period from June 1, 1985 to March 31, 1986	223,457	226,543	...	...
...	2,500	450,000	...	...	...	452,500	Total Program	227,139	225,361	...	...
	...1,092,634,117	(137,729,000)	...	36,157,000	3,097,851	994,159,968	Total Ministry	971,552,948	22,607,020	...	1,216,476,249

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Departmental Administration Program			
Budgetary (respendable revenues)			
Administration and common services			
Recoveries from electronic data processing services	3,090,000	3,166,713	3,163,499
Transportation training			
Recovery of costs for management development and other training courses at departmental facilities	2,737,000	2,736,929	2,713,664
Stores	22,100,000[1]	13,785,789	17,198,895
	24,837,000	16,522,718	19,912,559
Total Program—Budgetary	**27,927,000[1]**	**19,689,431**	**23,076,058**
Marine Transportation Program			
Budgetary (respendable revenues)			
Aids to navigation			
Prescott shops operations	90,000	101,038	33,930
Recovery of costs for services provided to other Government agencies			
Marine helicopter services (from Fisheries and Oceans)	1,219,000	781,089	895,331
Marine telecom services (from Environment)	131,000	130,700	145,350
Marine telecom services (from Air Program)	160,000	103,500	104,300
Employee deductions for rental housing	23,000	22,530	22,582
	1,623,000	1,138,857	1,201,493
Ship movement systems and services			
Employee deductions for rental housing	415,000	406,513	407,450
Icebreaking, Arctic and other ship support			
Co-ordination of the annual delivery of equipment and supplies to the Arctic	6,722,000	11,557,149	7,773,054
Total Program—Budgetary	**8,760,000**	**13,102,519**	**9,381,997**

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Air Transportation Program			
Budgetary (respendable revenues)			
Self-supporting airports and associated ground services			
Air transportation tax	181,383,000	205,046,290	168,117,707
Rentals and concessions	145,444,000	135,746,353	134,544,051
Landing fees	70,734,000	72,301,712	71,096,478
General terminal fees	42,755,000	45,425,422	43,727,301
Other revenue and receipts	19,354,000	17,745,684	14,329,229
Recoveries from other Government departments:			
Environmental Services Program—Weather services	117,000	68,505	92,967
	459,787,000	476,333,966	431,907,733
Airports and associated ground services			
Air transportation tax	56,596,000	57,306,230	25,515,280
Rentals and concessions	26,504,000	26,925,978	13,898,047
Landing fees	12,470,000	13,242,055	3,520,098
General terminal fees	4,172,000	4,652,180	...
Other revenue and receipts	5,938,000	5,587,438	4,214,864
Recoveries from self-supporting airports for management services charge	37,598,000	37,597,480	47,187,631
Recoveries from other Government departments:			
Environmental Services Program—Weather services	539,000	493,394	506,125
	143,817,000	145,804,755	94,842,045
Air navigational services			
Air transportation tax	40,045,000	44,134,069	32,413,390
Rentals and concessions	761,000	762,259	688,607
Other revenue and receipts	13,452,000	15,329,617	12,671,348
Recoveries from self-supporting airports for air traffic control charge	52,676,000	52,676,000	84,622,000
Recoveries from other Government departments:			
Marine Transportation Program—Coast guard helicopters and telecommunications services	963,000	822,600	700,583
Environmental Services Program—Weather services	827,000	624,076	1,252,975
	108,724,000	114,348,621	132,348,903

Details of Amounts Credited to the Vote—*Concluded*

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Regulatory services			
Rentals and concessions	6,000	4,826	14,491
Other revenue and receipts	816,000	650,393	621,245
	822,000	655,219	635,736
Aircraft services			
Rentals and concessions	8,000	20,918	8,326
Other revenue and receipts	1,002,000	426,249	487,520
Recoveries from other Government departments:			
Marine Transportation Program—Coast guard helicopters and telecommunications services	12,711,000	11,666,917	12,797,542
	13,721,000	12,114,084	13,293,388
Direction and administration			
Rentals and concessions	676,000	663,320	597,869
Other revenue and receipts	19,000	88,345	32,170
Recoveries from self-supporting airports for management services charge	6,120,000	6,120,520	7,681,707
	6,815,000	6,872,185	8,311,746
Total Program—Budgetary	**733,686,000**[2]	756,128,830	**681,339,551**
Total Department—Budgetary	**770,373,000**	**788,920,780**	**713,797,606**
Air Canada			
Non-budgetary (respendable receipts)			
Air Canada loan repayment. (Net)	...	31,581,502	18,158,907
Total Program—Non-budgetary	**...**	**31,581,502**	**18,158,907**
Total Ministry— Budgetary	**770,373,000**	**788,920,780**	**713,797,606**
Non-budgetary	**...**	**31,581,502**	**18,158,907**

(1) This amount is reflected in Part III of the 1985-86 Main Estimates.
(2) Included is an amount of $96,394,000 from recoveries from self-supporting airports for management services charge.

Revenue

	Current year	Previous year
	$	$
Department		
Departmental Administration Program		
Non-Tax Revenue—		
Return on investments(1)—		
Loans, investments and advances—		
Northern Transportation Company Limited	1,082,272	2,293,636
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	1,085,205	434,726
Sundries	48,661	129,268
	1,133,866	563,994
Proceeds from sales—		
Proceeds from the sale of all shares of Northern Transportation Company Limited to 141606 Canada Limited	2,100,000	...
Other non-tax revenue		
Sundries	28,417	167,464
Total Program	**4,344,555**	**3,025,094**
Marine Transportation Program		
Non-Tax Revenue—		
Return on investments(1)—		
Loans, investments and advances—		
Canada Ports Corporation	3,596,787	1,020,933
Saint John Harbour Bridge Authority	977,987	984,547
Halifax Port Corporation	99,990	...
Montreal Port Corporation	523,158	541,947
St John's Port Corporation	150,585	154,642
Vancouver Port Corporation	349,982	361,178
Corporation of the City of Montreal	20,073	22,608
Hamilton Harbour Commissioners	52,065	62,476
Port Alberni Harbour Commission	70,306	78,946
Thunder Bay Harbour Commission	25,117	29,981
	5,866,050	3,257,258

Revenue—*Continued*

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Payment received from Canada Ports Corporation for refund of budgetary drawdowns	...	1,100,000
Payment received from the Maritimes Pollution Claim Fund for recovery of the Kurdistan Oil Spill	...	2,349,364
Payment received from the owners of the Kurdistan for recovery of Oil Spill cost	...	1,922,207
Payment received from Campney & Murphy for recovery of pollution cost	450,000	...
Payment received from Canada Ports Corporation for refund of the recoverable contribution	18,523,000	...
Payment received from Canada Ports Corporation for refund of budgetary drawdown from vote 35 & 35a (1983/84)	249,190	...
Payment received from The Jacques Cartier & Champlain Bridges Inc. for reimbursement of the surplus received from the 1984/85 Main Estimates	213,584	...
Adjustment to prior year's Payables at Year End (PAYE)	999,443	813,120
Sundries	730,495	857,047
	21,165,712	7,041,738
Proceeds from sales—		
Sundries	3,965	8,268
Other non-tax revenue—		
Fees	1,771,351	1,674,705
Fines	48,611	177,686
Harbour dues	715,075	739,380
Permits	274,005	326,675
Rentals	6,398,228	8,481,986
Side warfage	961,983	931,828
Storage	180,954	263,143
Top warfage	3,345,986	3,371,857
Vessel mooring	45,888	29,914
Radio tolls	2,069,681	1,681,333
Payment received from The Saint Lawrence Seaway for navigation aids maintenance	500,000	...
Payment received from Canada Ports Corporation as part of the Cash Recovery Exercise	64,477,000	...
Sundries	343,305	1,072,882
	81,132,067	18,751,389
Total Program	**108,167,794**	**29,858,653**

	Current year	Previous year
	$	$
Air Transportation Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Air Canada	517,168	1,067,941
Refunds of previous years' expenditure—		
Payment received from the Canadian International Development Agency for refund of previous years' expenditure	...	356,890
Adjustment to prior year's Payables at Year End (PAYE)	785,267	145,631
Sundries	794,359	474,578
	1,579,626	977,099
Proceeds from sales—		
Sale of land	...	805,850
Other non-tax revenue—		
Sundries	30,734	93,768
Total Program	**2,127,528**	**2,944,658**
Surface Transportation Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Air Canada	15,246,590	16,558,312
Canadian National Railways— Interest	18,492,189	19,211,633
Dividends	48,390,100	42,466,690
Loading ramp, Yarmouth, NS	1,147	3,441
	82,130,026	78,240,076

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Payment received from Terratransport for refund of Branch Line Subsidies	931,173	1,038,975
Refund received from Northumberland Ferries Ltd. for recovery of subsidy	82,270	238,352
Payment received from Via Rail to recover overpayments of operating funds for 1982 & 1983	...	25,566,185
Payment received from the Province of Newfoundland under the Special Recovery Capital Project Program	1,458,848	294,959
Payment received from the Province of Nova Scotia for refund of capital expenditure overpayment made under the Urban Transportation Assistance Program	...	185,408
Payment received from the Province of Saskatchewan for refund of capital expenditure overpayment made under the Urban Transportation Assistance Program	...	107,806
Payment received from Canadian National Railways for recovery of double payment of subsidy for the period January 1971 to December 1977	46,847,066	...
Payment received from Northern Cruiser Ltd for recapture of subsidy for the period April 1, 1982 to March 31, 1984	112,222	...
Payment received from the Province of New Brunswick under the Special Recovery Capital Project Program	733,411	...
Payment received from the County of Frontenac under the Special Recovery Capital Project Program	71,277	...
Payment received from the Municipality of York under the Special Recovery Capital Project Program	201,192	...
Payment received from the City of Mississauga for refund of capital expenditure overpayment made under the Urban Transportation Assistance Program	61,737	...
Adjustment to prior year's Payables at Year End (PAYE)—		
Via Rail	24,030,700	...
Other	227,598	764,773
Sundries	62,750	120,089
	74,820,244	28,316,547
Privileges, licences and permits—		
Charter Hire of auto Ferry Vessels	439,503	1,051,842
Sundries	5,538	23,626
	445,041	1,075,468
Other non-tax revenue—		
Interest on advances for the Prairie Branch Line Rehabilitation Program	1,752,491	1,599,950
Blainville motor vehicle test centre fees and services	74,182	100,126
Payment received from the Province of Nova Scotia as a contribution to the cost of the Yarmouth-Bar Harbour Ferry service	600,000	...
Payment received from the Province of Manitoba for the Manitoba-Churchill Project under the Economic and Regional Development Agreement	124,489	...
Sundries	5,069	9,298
	2,556,231	1,709,374
Total Program	**159,951,542**	**109,341,465**
Total Department	**274,591,419**	**144,369,870**
Canadian Aviation Safety Board		
Non-Tax Revenue—		
Other non-tax revenue	40,108	4,877
Total Program	**40,108**	**4,877**
Canadian Transport Commission		
Non-Tax Revenue—		
Refund of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	208,458	249,815
Repayment of travel advances	3,640	1,231
Refunds of suppliers accounts	28,601	39,361
	240,699	290,407
Privileges, licences and permits—		
Licences to ships	6,961	6,428
Services and service fees—		
Charges to companies for services rendered	3,456	5,720
Charges to other Government departments for services	461	510
	3,917	6,230
Proceeds from sales—		
Sundry sales	207	...
Other non-tax revenue—		
Miscellaneous	1,456	112
Total Program	**253,240**	**303,177**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Northern Pipeline Agency		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	88,350	...
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	653,340	157,431
Recovery of costs through contractual arrangements	12,992	32,813
Sundries	877	89,186
	755,559	279,430
Other non-tax revenue—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	527,658	2,193,181
Recovery of costs through contractual arrangements	139,077	429,145
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	27,594	27,594
Sundries	2,488	...
	696,817	2,649,920
Total Program	**1,452,376**	**2,929,350**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	89,595,516	84,858,911
Refunds of previous years' expenditure	99,695,706	37,469,215
Privileges, licences and permits	452,002	1,081,896
Services and service fees	3,917	6,230
Proceeds from sales	2,104,172	814,118
Other non-tax revenue	84,485,830	23,376,904
Total Ministry	**276,337,143**	**147,607,274**

(1) Interest unless otherwise indicated.

SECTION 27

1985-86
PUBLIC ACCOUNTS

Treasury Board

Secretariat
Comptroller General

CONTENTS

	Page
Program objectives and activity descriptions	27.2
Ministry summary	27.4
Programs by activity	27.6
Transfer payments	27.9
Details of amounts credited to the vote	27.10
Revenue	27.10

Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for the management of the Government's financial, human and material resources.

Activity Description

Expenditure Management
On the basis of the analysis of departmental plans and programs and within the context of the Policy and Expenditure Management System, to recommend to the Government the acceptance or modification of specific expenditure proposals, in order to:

- reflect the priorities which the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the person-year resources, facilities, equipment, materials and supplies are used in the operation of programs; and
- to develop the Estimates for the approval of Parliament.

Personnel Management
The development, communication and evaluation of the personnel policies, regulations, standards, systems and terms and conditions of employment to enable managers to manage the human resources required to carry out Government programs.

Staff Relations
The development and implementation of policies promoting effective employer-employee relations in the federal public service.

Administrative Policy
The development, communication and evaluation of administrative and information policies, regulations, standards and systems in order to ensure probity and prudence in the acquisition and use of material and services required to provide effective support to Government programs.

Official Languages
The development, communication and evaluation of the Official Language policies and programs within the federal public service.

Departmental Administration
Includes executive direction for the Secretariat; and information, financial, personnel and administrative services.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description

Government Contingencies
Provides funding for increased salary costs arising out of negotiated and non-negotiated agreements and other paylist requirements not included in departmental Estimates and for urgent expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Employment Initiatives
Provides funding for qualifying projects approved during the fiscal year which support the Government's employment strategy.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description

Public Service Insurance
Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the unemployment insurance premium reduction.

Public Service Pensions
Provides for payments under earlier superannuation and retirement acts, under the Public Service Pension Adjustment Act of 1959 and for employer costs of pension and social security plans to which employees engaged locally outside of Canada are subject.

Temporary Assignments Program

Objective

To provide executives and senior officers to carry out high priority temporary assignments in response to departmental and agency requests.

Comptroller General

Management Practices and Controls Program

Objective

To see to the establishment and maintenance of sound management practices in the federal Government by developing policies and standards for financial and operational planning, reporting and controls, and by promoting and monitoring improvements in the practice of financial and operational management, in departments and agencies.

Activity Description

Financial and Management Accounting and Reporting
Has as its objective the establishment and maintenance of sound financial and management accounting and reporting in the federal Government. This is accomplished by developing and maintaining financial, accounting and reporting policies, including guidelines on the form and content of the Estimates and Public Accounts, and specifications for the development of financial systems; providing interpretative services and implementation assistance to departments and agencies; participating in the recruitment and development of financial officers; and assisting other central agencies in the development of legislation and policies affecting the control and accountability of departments and Crown Corporations in order to ensure their compatibility with the Government's stated accounting and reporting policies.

Management Practices and Processes
Has as its objective the establishment and maintenance by departments and agencies of sound management processes and systems for strategic and operational planning and review. This involves the conduct of surveys and assistance in the development and implementation of deparmental action plans for improvements in management practices; the elaboration of policies, guidelines and standards for program evaluation and internal audit; the provision of assistance to departments and agencies in the implementation of evaluation and audit policies; the monitoring of evaluation and audit practices; participation in the training and development of managers and practitioners of program evaluation and internal audit; and the development, in conjunction with other central agencies, of Government-wide procedures in order to ensure the demand for, and appropriate use of evaluative information.

Administration
Includes management and support work for the above activities; and financial, personnel and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Secretariat				
						Central Administration of the Public Service Program				
...	53,385,000	...	...	53,385,000	1	Program expenditures				
...	...	1,324,000	...	1,324,000	1c	Program expenditures				
...	...	...	4,862	4,862		Transfer from TB Vote 10[1]				
...	53,385,000	1,324,000	4,862	54,713,862		Total—Vote 1	54,090,178	623,684	...	50,802,258
...	42,400	...	(2,870)	39,530	(S)	President of the Treasury Board—Salary and motor car allowance	39,530	...	...	41,683
...	4,780,000	...	490,000	5,270,000	(S)	Contributions to employee benefit plans	5,270,000	...	...	4,899,000
...	**58,207,400**	**1,324,000**	**491,992**	**60,023,392**		**Total Program—Budgetary**	**59,399,708**	**623,684**	...	**55,742,941**
						Government Contingencies and Centrally Financed Programs				
...	340,000,000	...	...	340,000,000	5	Government contingencies				
...	...	...	(11,429,339)	(11,429,339)		Transfers to this and other ministries				
...	340,000,000	...	(11,429,339)	328,570,661		Total—Vote 5	...	328,570,661	...	...
...	15,000,000	...	...	15,000,000	10	Employment initiatives				
...	...	...	(15,000,000)	(15,000,000)		Transfers to this and other ministries				
...	15,000,000	...	(15,000,000)	...		Total—Vote 10	...	...	...	...
...	**355,000,000**	...	**(26,429,339)**	**328,570,661**		**Total Program—Budgetary**	...	**328,570,661**	...	...
						Employer Contributions to Insurance Plans Program				
...	241,722,000	...	...	241,722,000	15	Public Service insurance	218,367,094	23,354,906	...	200,571,554
...	412,000	...	(40,246)	371,754	(S)	Public Service pensions	371,754	...	...	414,719
					(S)	Unallocated employer contributions made under the Public Superannuation Act and other retirement acts and the Unemployment Insurance Act				
...	...	...	(11,877,409)	(11,877,409)			(11,877,409)	...	...	1,137,209
...	**242,134,000**	...	**(11,917,655)**	**230,216,345**		**Total Program—Budgetary**	**206,861,439**	**23,354,906**	...	**202,123,482**
						Temporary Assignments Program				
...	336,000	...	...	336,000	20	Program expenditures				
...	...	...	500,000	500,000		Transfer from TB Vote 5[1]				
...	336,000	...	500,000	836,000		Total—Vote 20	834,159	1,841	...	504,530
...	389,000	...	40,000	429,000	(S)	Contributions to employee benefit plans	429,000	...	...	408,000
...	**725,000**	...	**540,000**	**1,265,000**		**Total Program—Budgetary**	**1,263,159**	**1,841**	...	**912,530**

						Special Program				
...	...	1	...	1	21c	Authority to wind-up the National Lottery Account	...	1	...	...
...	**...**	**1**	**...**	**1**		**Total Program—Budgetary**	**...**	**1**	**...**	**...**
...	**656,066,400**	**1,324,001**	**(37,315,002)**	**620,075,399**		**Total Secretariat—Budgetary**	**267,524,306**	**352,551,093**	**...**	**258,778,953**
						Comptroller General				
						Management Practices and Controls Program				
...	10,605,000	...	...	10,605,000	25	Program expenditures	10,384,532	220,468	...	9,711,731
...	1,101,000	...	113,000	1,214,000	(S)	Contributions to employee benefit plans	1,214,000	...	...	1,145,000
...	**11,706,000**	**...**	**113,000**	**11,819,000**		**Total Comptroller General—Budgetary**	**11,598,532**	**220,468**	**...**	**10,856,731**
...	**667,772,400**	**1,324,001**	**(37,202,002)**	**631,894,399**		**Total Ministry—Budgetary**	**279,122,838**	**352,771,561**	**...**	**269,635,684**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Secretariat				
								Central Administration of the Public Service Program				
								Operating				
...	11,873,000	1,324,000	...	(105,672)	19,472	...	13,110,800	Expenditure management	11,288,903	1,821,897	...	9,750,179
...	14,757,000	...	...	(457,475)	264,213	...	14,563,738	Personnel management	15,990,966	(1,427,228)	...	15,137,057
...	5,711,000	...	...	338,443	33,033	...	6,082,476	Staff relations	5,770,660	311,816	...	5,276,552
...	7,392,000	...	...	279,085	85,121	...	7,756,206	Administrative policy	7,573,644	182,562	...	7,163,376
...	5,082,000	...	...	(153,035)	54,683	...	4,983,648	Official languages	4,843,746	139,902	...	4,674,405
...	13,239,400	...	...	(235,299)	30,608	...	13,034,709	Departmental administration	13,439,974	(405,265)	...	12,950,054
...	58,054,400	1,324,000	...	(333,953)	487,130	...	59,531,577	Total—Operating	58,907,893	623,684	...	54,951,623
								Capital				
...	...	...	...	107,234	...	...	107,234	Expenditure management	107,234	...	...	180,759
...	...	...	...	99,975	...	...	99,975	Personnel management	99,975	...	...	150,330
...	...	...	...	19,057	...	...	19,057	Staff relations	19,057	...	...	38,181
...	...	...	...	24,215	...	...	24,215	Administrative policy	24,215	...	...	29,561
...	...	...	...	49,335	...	...	49,335	Official languages	49,335	...	...	43,199
...	...	...	...	38,999	...	...	38,999	Departmental administration	38,999	...	...	201,288
...	...	...	...	338,815	...	...	338,815	Total—Capital	338,815	...	...	643,318
								Transfer payments				
...	153,000	...	...	...	...	...	153,000	Departmental administration	153,000	...	...	148,000
								Program Summary				
...	11,873,000	1,324,000	...	1,562	19,472	...	13,218,034	Expenditure management	11,396,137	1,821,897	...	9,930,938
...	14,757,000	...	...	(357,500)	264,213	...	14,663,713	Personnel management	16,090,941	(1,427,228)	...	15,287,387
...	5,711,000	...	...	357,500	33,033	...	6,101,533	Staff relations	5,789,717	311,816	...	5,314,733
...	7,392,000	...	...	303,300	85,121	...	7,780,421	Administrative policy	7,597,859	182,562	...	7,192,937
...	5,082,000	...	...	(103,700)	54,683	...	5,032,983	Official languages	4,893,081	139,902	...	4,717,604
...	13,392,400	...	...	(196,300)	30,608	...	13,226,708	Departmental administration	13,631,973	(405,265)	...	13,299,342
...	**58,207,400**	**1,324,000**	**...**	**4,862**	**487,130**	**...**	**60,023,392**	**Total Program—Budgetary**	**59,399,708**	**623,684**	**...**	**55,742,941**
								Government Contingencies and Centrally Financed Programs				
								Operating				
...	340,000,000	...	(10,929,339)	(500,000)	...	...	328,570,661	Government contingencies	...	328,570,661	...	...
...	15,000,000	...	(14,995,138)	(4,862)	...	...	...	Employment initiatives	...	...	...	...
...	**355,000,000**	**...**	**(25,924,477)**	**(504,862)**	**...**	**...**	**328,570,661**	**Total Program—Budgetary**	**...**	**328,570,661**	**...**	**...**

								Employer Contributions to Insurance Plans Program				
								Operating				
...	256,766,000	...	...	...	...	(25,211,000)	231,555,000	Public Service insurance	208,639,381	22,915,619	...	194,775,290
...	10,167,000	...	...	...	...	...	10,167,000	Public Service pensions	9,727,713	439,287	...	5,796,264
								Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	(11,877,409)	...	...	1,137,209
...	...	...	...	...	(11,877,409)	...	(11,877,409)					
...	(25,211,000)	...	...	...	...	25,211,000	...	Revenue credited to the vote	...	...	...	...
...	241,722,000	...	...	...	(11,877,409)	...	229,844,591	Total—Operating	206,489,685	23,354,906	...	201,708,763
								Transfer payments				
...	412,000	...	...	...	(40,246)	...	371,754	Public Service pensions	371,754	...	...	414,719
								Program Summary				
...	231,555,000	...	...	...	...	...	231,555,000	Public Service insurance	208,639,381	22,915,619	...	194,775,290
...	10,579,000	...	...	...	(40,246)	...	10,538,754	Public Service pensions	10,099,467	439,287	...	6,210,983
								Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	(11,877,409)	...	...	1,137,209
...	...	...	...	...	(11,877,409)	...	(11,877,409)					
...	**242,134,000**	...	...	...	**(11,917,655)**	...	**230,216,345**	**Total Program—Budgetary**	**206,861,439**	**23,354,906**	...	**202,123,482**
								Temporary Assignments Program				
								Operating				
...	3,223,000	...	...	500,000	40,000	(2,498,000)	1,265,000	Special assignments	1,263,159	1,841	...	912,530
...	(2,498,000)	...	...	...	...	2,498,000	...	Revenue credited to the vote	...	...	...	...
...	**725,000**	...	...	**500,000**	**40,000**	...	**1,265,000**	**Total Program—Budgetary**	**1,263,159**	**1,841**	...	**912,530**
								Special Program				
								Operating				
...	...	1	...	...	...	...	1	Special Program	...	1	...	...
...	...	**1**	...	...	...	...	**1**	**Total Program—Budgetary**	...	**1**	...	...
...	**656,066,400**	**1,324,001**	**(25,924,477)**	...	**(11,390,525)**	...	**620,075,399**	**Total Secretariat—Budgetary**	**267,524,306**	**352,551,093**	...	**258,778,953**
								Comptroller General				
								Management Practices and Controls Program				
								Operating				
...	4,423,000	...	...	...	43,000	...	4,466,000	Financial and management accounting and reporting	4,204,424	261,576	...	3,996,730
...	4,952,000	...	...	...	51,000	...	5,003,000	Management practices and processes	4,900,881	102,119	...	4,593,687
...	2,331,000	...	...	...	19,000	...	2,350,000	Administration	2,394,974	(44,974)	...	2,222,394
...	11,706,000	...	...	...	113,000	...	11,819,000	Total—Operating	11,500,279	318,721	...	10,812,811

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	...	...	...	...	...	...	...	Financial and management accounting and reporting	37,854	(37,854)	...	10,504
...	...	...	...	...	...	...	...	Management practices and processes	52,689	(52,689)	...	19,184
...	...	...	...	...	...	...	...	Administration	7,710	(7,710)	...	14,232
..	...	...	...	...	...	...	...	Total—Capital	98,253	(98,253)	...	43,920
								Program Summary				
...	4,423,000	...	...	...	43,000	...	4,466,000	Financial and management accounting and reporting	4,242,278	223,722	...	4,007,234
...	4,952,000	...	...	...	51,000	...	5,003,000	Management practices and processes	4,953,570	49,430	...	4,612,871
...	2,331,000	...	...	...	19,000	...	2,350,000	Administration	2,402,684	(52,684)	...	2,236,626
...	**11,706,000**	...	...	...	**113,000**	...	**11,819,000**	**Total Comptroller General—Budgetary**	**11,598,532**	**220,468**	...	**10,856,731**
...	**667,772,400**	**1,324,001**	**(25,924,477)**	...	**(11,277,525)**	...	**631,894,399**	Total Ministry—Budgetary	**279,122,838**	**352,771,561**	...	**269,635,684**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Secretariat				
							Central Administration of the Public Service Program				
							Grants				
							Departmental administration				
...	150,000	...	...	...	...	150,000	Institute of Public Administration of Canada	150,000	...	...	145,000
...	3,000	...	...	...	...	3,000	Federal Institute of Management	3,000	...	...	3,000
...	**153,000**	...	...	...	...	**153,000**	**Total Program**	**153,000**	...	...	**148,000**
							Employer Contributions to Insurance Plans Program				
							Grants				
							Public Service pensions				
...	12,000	...	...	...	(3,865)	8,135	(S) Payments under earlier superannuation and retirement acts	8,135	...	...	8,135
...	400,000	...	...	...	(36,381)	363,619	(S) Public Service Pension Adjustment Act	363,619	...	...	406,584
...	**412,000**	...	...	...	**(40,246)**	371,754	**Total Program**	371,754	...	...	**414,719**
...	**565,000**	...	...	...	**(40,246)**	524,754	**Total Secretariat**	524,754	...	...	**562,719**
...	**565,000**	...	...	...	**(40,246)**	524,754	Total Ministry	524,754	...	...	**562,719**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Secretariat			
Employer Contributions to Insurance Plans Program			
Budgetary (respendable revenues)			
Public Service insurance			
Receipts from revolving funds	25,211,000	25,023,667	26,738,540
Total Program—Budgetary	**25,211,000**	**25,023,667**	**26,738,540**
Temporary Assignments Program			
Budgetary (respendable revenues)			
Special assignments			
Salary of employees assigned to other Government departments and agencies	2,498,000	2,100,626	1,973,918
Total Program—Budgetary	**2,498,000**	**2,100,626**	**1,973,918**
Total Secretariat—Budgetary	**27,709,000**	**27,124,293**	**28,712,458**
Total Ministry—Budgetary	**27,709,000**	**27,124,293**	**28,712,458**

Revenue

	Current year	Previous year
	$	$
Secretariat		
Central Administration of the Public Service Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salaries and benefits	10,982	7,280
Travel	902	7,327
Other goods and services	10,102	7,150
Adjustment to prior year's Payables at Year End (PAYE)	47,055	571
	69,041	22,328
Services and service fees—		
Access to information requests	1,373	242
Proceeds from sales—		
Sales of publications	9,579	13,637
Other non-tax revenue—		
Parking fees	2,373,129	1,698,550
Recovery of employee benefits	23,431	30,883
Disciplinary penalties	22,192	10,889
Contract cost sharing—Public Service Alliance of Canada (PSAC)	...	50,000
Sundry	10,306	9,552
	2,429,058	1,799,874
Total Program	**2,509,051**	**1,836,081**
Employer Contributions to Insurance Plans Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salaries and benefits	610	...
Other non-tax revenue—		
Recovery of employee benefits	3,597	...
Total Program	**4,207**	**...**
Temporary Assignments Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salaries and benefits	5,325	...
Total Program	**5,325**	**...**
Total Secretariat	**2,518,583**	**1,836,081**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Comptroller General		
Management Practices and Controls Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Travel	579	4,364
Publications	...	191
Adjustments between departments	...	961
Adjustment to prior year's Payables at Year End (PAYE)	25,078	1
	25,657	5,517
Services and service fees	5	...
Proceeds from sales—		
Publications	80	...
Other non-tax revenue—		
Participation in travellers' cheques float	9,964	1,907
Recovery of employee benefits	4,508	...
	14,472	1,907
Total Comptroller General	**40,214**	**7,424**
Ministry Summary		
Non-tax Revenue—		
Refunds of previous years' expenditure	100,633	27,845
Services and service fees	1,378	242
Proceeds from sales	9,659	13,637
Other non-tax revenue	2,447,127	1,801,781
Total Ministry	**2,558,797**	**1,843,505**

SECTION 28

1985-86
PUBLIC ACCOUNTS

Veterans Affairs

CONTENTS

	Page
Program objectives and activity descriptions	**28.**2
Ministry summary	**28.**4
Programs by activity	**28.**6
Transfer payments	**28.**8
Details of amounts credited to the vote	**28.**10
Revenue	**28.**11

Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans and their dependants and other eligible persons.

Activity Description

Social and Income Support
Administration of matters relating to the social welfare of veterans, their dependants and certain other specified persons. These benefits include: War Veterans Allowances and Civilian War Allowances and supplementary financial assistance on the basis of need; hospitalization and medicare assistance; educational assistance for veterans and the pensioned children of deceased veterans; specialized welfare services for blind, deaf and paraplegic veterans; social welfare counselling services and special housing assistance for veterans. Operation of two sheltered workshops to produce poppy emblems and memorial wreaths for the Royal Canadian Legion Poppy Day Campaign and various memorial occasions.

Health Services
The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, prosthetic services and related training, allowances and ancillary benefits.

Management of Property Contracts
Provision of property management and other services including post-loan counselling, real estate appraisals, loan advances for the construction of buildings and other improvements, and the administration of sale contracts relating to properties the titles to which are in the name of the Director, the Veterans' Land Act.

Departmental Administration
Operation of the offices of the Minister, Deputy Minister, Assistant Deputy Ministers and the managerial support functions of financial management, personnel administration, administrative services, public relations, and planning, audit and evaluation services.

War Veterans Allowance Board Program

Objective

To ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of Civilian War Pensions and Allowances Act.

Activity Description

Appeal, Review, Adjudication and Interpretation
Provision for the expenses of the War Veterans Allowance Board which adjudicates appeals related to the rulings in cases of applicants and recipients made by the Department of Veterans Affairs under the War Veterans Allowances Act and the Civilian War Pensions and Allowances Act, Part XI, and related instruments, reviews rulings of the Department, adjudicates eligibility in specific cases and interprets the acts and regulations.

Pension Review Board Program*

Objective

To ensure that eligible ex-members of the Armed Forces, certain civilians and/or their respective dependants receive the full benefits of the Pension Act and related statutes.

Activity Description

Pension Review System
Provides for the adjudication of appeals made before it on decisions rendered by the Entitlement and/or Assessment Boards of the Canadian Pension Commission and for the determination of all matters of interpretation of the Pension Act, and for the adjudication of appeals under the Civilian War Pensions and Allowances Act, Compensation for Former Prisoners of War Act, Flying Accidents Compensation Regulations, RCMP Pension Continuation Act, RCMP Superannuation Act and other related statutes.

Canadian Pension Commission Program*

Objective

To ensure the provision of service-related death and disability benefits to eligible ex-members of the Armed Forces, certain civilians and/or their respective dependants.

Activity Description

Pension Adjudication and Administration
Provides for the administration and payment of pensions and benefits for disability and death in accordance with the Pension Act, Civilian War Pensions and Allowances Act, Flying Accidents Compensation Regulations, Civilian Government Employees (War) Compensation Order and related Acts and Orders, for the payment of compensation in accordance with the Compensation for Former Prisoners of War Act and for the adjudication of all claims for pensions and allowances including claims under the RCMP Pension Continuation Act and RCMP Superannuation Act.

Bureau of Pensions Advocates Program

Objective

To provide an independent professional legal aid service to persons seeking to establish entitlement under the Pension Act and allied statutes and orders or on appeal to the War Veterans Allowance Board.

Activity Description

Legal Counselling and Representation
Provisions of a complete independent legal aid service, which includes the acceptance of claims, the searching of records, the identification of evidence, the counselling of applicants, and the preparation and presentation of claims to the adjudicating bodies (Canadian Pension Commission and Pension Review Board) and appeals under the War Veterans Allowance Act to the War Veterans Allowance Board through the services of professional advocates and supporting staff located in eighteen cities throughout Canada.

---

*Formerly the Pension Program.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	259,716,600	...	...	259,716,600	1	Operating expenditures				
...	...	1,203,000	...	1,203,000	1b	Operating expenditures				
...	...	1	...	1	1c	Transfer of $11,999,999 from Veterans Affairs Vote 5				
...	...	...	11,999,999	11,999,999		Transfer from: Vote 5				
...	...	...	39,780	39,780		TB Vote 10[1]				
...	259,716,600	1,203,001	12,039,779	272,959,380		Total—Vote 1	266,283,627	6,675,753	...	256,607,253
...	525,793,000	...	...	525,793,000	5	Grants and contributions				
...	...	...	(11,999,999)	(11,999,999)		Transfer to Vote 1				
...	525,793,000	...	(11,999,999)	513,793,001		Total—Vote 5	488,106,976	25,686,025	...	489,785,184
...	42,400	...	(2,870)	39,530	(S)	Minister of Veterans Affairs—Salary and motor car allowance	39,530	...	...	41,682
...	2,100,000	...	...	2,100,000	(S)	Provision for reserve for conditional benefits, Veterans' Land Act	2,100,000	...	...	2,600,000
...	102,000	...	(94,060)	7,940	(S)	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	7,940	...	...	35,348
...	63,000	...	(19,032)	43,968	(S)	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	43,968	...	...	30,365
...	803,000	...	(99,372)	703,628	(S)	Veterans insurance actuarial liability adjustment	703,628	...	...	706,522
...	13,519,000	...	1,386,000	14,905,000	(S)	Contributions to employee benefit plans	14,905,000	...	...	14,394,000
...	...	...	35,746	35,746	(S)	Refunds of amounts credited to revenue in previous years	35,746	...	...	330
...	...	...	16,029	16,029	(S)	Reduction in Veterans' Land Act advances	16,029	...	...	...
...	...	...	10,561	10,561	(S)	Write-off of active assets	10,561	...	...	...
...	802,139,000	1,203,001	1,272,782	804,614,783		Total budgetary	772,253,005	32,361,778	...	764,200,684
411,679,394	...	...	...	411,679,394	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the Veterans' Land Act, Parts I, II and III as amended by Vote L55, Appropriation Act No. 3, 1970. Limit $605,000,000. (Net)	(31,299,271)	...	442,978,665	(33,685,616)
...	802,139,000	1,203,001	1,272,782	804,614,783		**Total Program—Budgetary**	772,253,005	32,361,778	...	764,200,684
411,679,394	...	...	...	411,679,394		**Non-budgetary**	(31,299,271)	...	442,978,665	(33,685,616)

						War Veterans Allowance Board Program				
...	1,457,000	...	...	1,457,000	10	Program expenditures	1,316,417	140,583	...	1,351,670
...	179,000	...	19,000	198,000	(S)	Contributions to employee benefit plans	198,000	...	...	198,000
...	**1,636,000**	**...**	**19,000**	**1,655,000**		**Total Program—Budgetary**	**1,514,417**	**140,583**	**...**	**1,549,670**
						Pension Review Board Program				
...	1,081,000	...	...	1,081,000	15	Program expenditures				
...	...	433,268	...	433,268	15b	Program expenditures				
...	1,081,000	433,268	...	1,514,268		Total—Vote 15	1,407,027	107,241	...	863,535
...	128,000	...	13,000	141,000	(S)	Contributions to employee benefit plans	141,000	...	...	111,828
...	**1,209,000**	**433,268**	**13,000**	**1,655,268**		**Total Program—Budgetary**	**1,548,027**	**107,241**	**...**	**975,363**
						Canadian Pension Commission Program				
...	17,357,000	...	...	17,357,000	20	Operating expenditures				
...	...	483,000	...	483,000	20b	Operating expenditures				
...	...	...	15,912	15,912		Transfer from TB Vote 10[1]				
...	17,357,000	483,000	15,912	17,855,912		Total—Vote 20	16,385,243	1,470,669	...	15,431,274
...	748,408,000	...	...	748,408,000	25	Grants and contributions	737,218,059	11,189,941	...	670,567,980
...	1,799,000	...	185,000	1,984,000	(S)	Contributions to employee benefit plans	1,984,000	...	...	1,698,172
...	**767,564,000**	**483,000**	**200,912**	768,247,912		**Total Program—Budgetary**	**755,587,302**	**12,660,610**	**...**	**687,697,426**
						Bureau of Pensions Advocates Program				
...	4,329,000	...	...	4,329,000	30	Program expenditures				
...	...	732,000	...	732,000	30b	Program expenditures				
...	4,329,000	732,000	...	5,061,000		Total—Vote 30	4,789,352	271,648	...	4,004,390
...	570,000	...	59,000	629,000	(S)	Contributions to employee benefit plans	629,000	...	...	576,000
...	**4,899,000**	**732,000**	**59,000**	5,690,000		**Total Program—Budgetary**	**5,418,352**	**271,648**	**...**	**4,580,390**
...	**1,577,447,000**	**2,851,269**	**1,564,694**	1,581,862,963		Total Ministry—Budgetary	1,536,321,103	**45,541,860**	**...**	**1,459,983,533**
411,679,394	**...**	**...**	**...**	411,679,394		Non-budgetary	(31,299,271)	**...**	**442,978,665**	**(33,685,616)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Veterans Affairs Program				
								Operating				
...	28,010,000	...	20,000	(968,000)	236,639	...	27,298,639	Social and income support	41,130,636	(13,831,997)	...	42,151,847
...	210,087,000	...	19,780	6,900,999	860,831	...	217,868,610	Health services	200,255,186	17,613,424	...	183,883,561
...	6,984,000	...	...	(223,000)	104,206	...	6,865,206	Management of property contracts	6,534,994	330,212	...	6,359,946
...	26,584,000	1,203,001	...	5,179,000	243,790	...	33,209,791	Departmental administration	31,097,419	2,112,372	...	35,604,120
...	271,665,000	1,203,001	39,780	10,888,999	1,445,466	...	285,242,246	Total—Operating	279,018,235	6,224,011	...	267,999,474
								Capital				
...	137,000	...	...	350,000	...	...	487,000	Social and income support	464,722	22,278	...	491,151
...	1,380,000	...	...	...	...	...	1,380,000	Health services	1,232,242	147,758	...	1,466,079
...	25,000	...	...	(1,000)	...	...	24,000	Management of property contracts	18,616	5,384	...	24,140
...	71,000	...	...	762,000	...	...	833,000	Departmental administration	556,678	276,322	...	1,062,422
...	1,613,000	...	...	1,111,000	...	...	2,724,000	Total—Capital	2,272,258	451,742	...	3,043,792
								Transfer payments				
...	479,579,000	...	...	...	(212,464)	...	479,366,536	Social and income support	464,730,851	14,635,685	...	475,090,230
...	47,182,000	...	...	(11,999,999)	...	...	35,182,001	Health services	24,131,661	11,050,340	...	15,467,188
...	2,100,000	...	...	...	...	...	2,100,000	Management of property contracts	2,100,000[1]	...	...	2,600,000[1]
...	528,861,000	...	...	(11,999,999)	(212,464)	...	516,648,537	Total—Transfer payments	490,962,512	25,686,025	...	493,157,418
								Non-budgetary				
411,679,394	...	...	...	...	...	...	411,679,394	Veterans' Land Act loans	(31,299,271)	...	442,978,665	(33,685,616)
								Program Summary				
...	507,726,000	...	20,000	(618,000)	24,175	...	507,152,175	Social and income support	506,326,209	825,966	...	517,733,228
...	258,649,000	...	19,780	(5,099,000)	860,831	...	254,430,611	Health services	225,619,089	28,811,522	...	200,816,828
...	9,109,000	...	...	(224,000)	104,206	...	8,989,206	Management of property contracts	8,653,610	335,596	...	8,984,086
...	26,655,000	1,203,001	...	5,941,000	243,790	...	34,042,791	Departmental administration	31,654,097	2,388,694	...	36,666,542
411,679,394	...	...	...	...	...	...	411,679,394	Veterans' Land Act loans—Non-budgetary	(31,299,271)	...	442,978,665	(33,685,616)
								Total Program—				
...	802,139,000	1,203,001	39,780	...	1,233,002	...	804,614,783	**Budgetary**	772,253,005	32,361,778	...	764,200,684
411,679,394	...	...	...	...	...	...	411,679,394	**Non-budgetary**	(31,299,271)	...	442,978,665	(33,685,616)

								War Veterans Allowance Board Program					
								Operating					
...	1,634,000	...	...	...	19,000	...	1,653,000	Appeal, review, adjudication and interpretation	1,507,664	145,336	...	1,520,442
								Capital					
...	2,000	...	...	...	...	...	2,000	Appeal, review, adjudication and interpretation	6,753	(4,753)	...	29,228
...	**1,636,000**	**...**	**...**	**...**	**19,000**	**...**	**1,655,000**	**Total Program—Budgetary**	**1,514,417**	**140,583**	**...**	**1,549,670**
								Pension Review Board Program					
								Operating					
...	1,207,000	433,268	...	(7,000)	13,000	...	1,646,268	Pension review system	1,542,356	103,912	...	967,369	
								Capital					
...	2,000	...	...	7,000	...	...	9,000	Pension review system	5,671	3,329	...	7,994	
...	**1,209,000**	**433,268**	**...**	**...**	**13,000**	**...**	**1,655,268**	**Total Program—Budgetary**	**1,548,027**	**107,241**	**...**	**975,363**	
								Canadian Pension Commission Program					
								Operating					
...	19,083,000	483,000	15,912	...	185,000	...	19,766,912	Pension adjudication and administration	18,213,185	1,553,727	...	16,975,329	
								Capital					
...	73,000	...	...	...	...	...	73,000	Pension adjudication and administration	156,058	(83,058)	...	154,117	
								Transfer payments					
...	748,408,000	...	...	...	...	...	748,408,000	Pension adjudication and administration	737,218,059	11,189,941	...	670,567,980	
...	**767,564,000**	**483,000**	**15,912**	**...**	**185,000**	**...**	**768,247,912**	**Total Program—Budgetary**	**755,587,302**	**12,660,610**	**...**	**687,697,426**	
								Bureau of Pensions Advocates Program					
								Operating					
...	4,878,000	732,000	...	(36,000)	59,000	...	5,633,000	Legal counselling and representation	5,368,442	264,558	...	4,562,240	
								Capital					
...	21,000	...	...	36,000	...	...	57,000	Legal counselling and representation	49,910	7,090	...	18,150	
...	**4,899,000**	**732,000**	**...**	**...**	**59,000**	**...**	**5,690,000**	**Total Program—Budgetary**	**5,418,352**	**271,648**	**...**	**4,580,390**	
...	**1,577,447,000**	**2,851,269**	**55,692**	**...**	**1,509,002**	**...**	**1,581,862,963**	**Total Ministry—Budgetary**	**1,536,321,103**	**45,541,860**	**...**	**1,459,003,533**	
411,679,394	**...**	**...**	**...**	**...**	**...**	**...**	**411,679,394**	**Non-budgetary**	**(31,299,271)**	**...**	**442,978,665**	**(33,685,616)**	

(1) This amount was charged to Standard Object 12.

Transfer Payments

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Veterans Affairs Program				
							Grants				
							Social and income support				
							War Veterans Allowances and Civilian War Allowances:				
...	20,000	...	...	...	...	20,000	North West Field Force	737	19,263	...	8,877
...	20,000	...	...	...	...	20,000	South African War	37,588	(17,588)	...	31,456
...	12,285,000	...	...	...	...	12,285,000	World War I	11,909,715	375,285	...	12,803,785
...	430,990,000	...	...	...	...	430,990,000	World War II and Special Forces (Korea)	418,075,266	12,914,734	...	429,063,408
...	565,000	...	...	...	...	565,000	Dual Service (World Wars I and II)	586,655	(21,655)	...	555,225
...	22,685,000	...	...	...	...	22,685,000	Civilian War Allowances	23,295,745	(610,745)	...	22,317,764
...	2,100,000	...	...	400,000	...	2,500,000	Assistance in accordance with the provisions of the Assistance Fund Regulations	2,213,254	286,746	...	2,024,676
...	18,000	...	...	...	...	18,000	Army Benevolent Fund	18,000	...	...	18,000
...	9,000	...	...	...	...	9,000	Royal Canadian Legion	9,000	...	...	9,000
...	1,000	...	...	...	...	1,000	Canadian Veterans Association of the United Kingdom	1,000	...	...	1,000
							Other benefits:				
...	1,115,000	...	...	...	...	1,115,000	Children of war dead (education assistance)	696,923	418,077	...	794,564
...	30,000	...	...	70,000	...	100,000	University and vocational training	53,357	46,643	...	42,142
...	60,000	...	...	...	...	60,000	Assistance to Canadian veterans—Overseas district	60,311	(311)	...	46,729
...	2,000	...	...	...	...	2,000	Repayment under Subsection (3) of Section 10 of the Veterans Rehabilitation Act	...	2,000	...	...
...	1,584,000	...	...	416,000	...	2,000,000	Last Post Fund	1,817,033	182,967	...	1,502,949
...	72,000	...	...	...	...	72,000	Special housing assistance for veterans	650	71,350	...	10,365
...	2,500,000	...	...	...	...	2,500,000	Commonwealth War Graves Commission	2,495,548	4,452	...	2,047,308
...	30,000	...	...	...	...	30,000	United Nations Memorial Cemetery in Korea	24,670	5,330	...	23,868
...	4,525,000	...	...	(886,000)	...	3,639,000	Treatment and related allowances	2,679,863	959,137	...	2,996,879
							Payments under the War Service Grants Act:				
...	2,000	...	...	...	(1,549)	451	(S) Re-establishment credits under Section 8	451	...	...	...
...	100,000	...	...	...	(92,511)	7,489	(S) Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	7,489	...	...	35,348
...	63,000	...	...	...	(19,032)	43,968	(S) Returned soldiers insurance actuarial liability adjustment	43,968	...	...	30,365

...	803,000	...	...	...	(99,372)	703,628	(S) Veterans insurance actuarial liability adjustment	703,628	...	...	706,522
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	20,000
...	479,579,000	...	...	...	(212,464)	479,366,536		464,730,851	14,635,685	...	475,090,230
							Health services				
...	200,000	...	...	...	...	200,000	Grants to various provinces concerning the provision of prosthetic services to veterans	183,298	16,702	...	203,566
							Management of property contracts				
...	2,100,000	...	...	...	...	2,100,000	(S) Provision for reserve for conditional benefits, Veterans' Land Act	2,100,000[1]	...	...	2,600,000[1]
...	481,879,000	...	...	...	(212,464)	481,666,536	Total—Grants	467,014,149	14,652,387	...	477,893,796
							Contributions				
							Health services				
...	33,200,000	...	...	(11,999,999)	...	21,200,001	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	13,570,959	7,629,042	...	9,385,984
...	13,782,000	...	...	...	...	13,782,000	Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	10,377,404	3,404,596	...	5,871,781
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,857
...	46,982,000	...	...	(11,999,999)	...	34,982,001	Total—Contributions	23,948,363	11,033,638	...	15,263,622
							Program Summary by Activity				
...	479,579,000	...	...	...	(212,464)	479,366,536	Social and income support	464,730,851	14,635,685	...	475,090,230
...	47,182,000	...	...	(11,999,999)	...	35,182,001	Health services	24,131,661	11,050,340	...	15,467,188
...	2,100,000	...	...	...	...	2,100,000	Management of property contracts	2,100,000[1]	...	...	2,600,000[1]
...	528,861,000	...	...	(11,999,999)	(212,464)	516,648,537	**Total Program**	490,962,512	25,686,025	...	493,157,418
							Canadian Pension Commission Program				
							Grants				
							Pension adjudication and administration				
							Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45-8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation under the Compensation for Former Prisoners of War Act, Newfoundland special awards and burial grants:				
...	390,000	...	...	...	...	390,000	The Flying Accidents Compensation Regulations	406,666	(16,666)	...	377,598
...	95,940,000	...	...	...	...	95,940,000	World War I	81,161,715	14,778,285	...	84,152,135
...	608,863,000	...	...	...	...	608,863,000	World War II	600,871,874	7,991,126	...	542,472,390
...	2,126,000	...	...	...	...	2,126,000	Civilians, World War II	2,137,452	(11,452)	...	2,042,034
...	28,950,000	...	...	...	...	28,950,000	Defence Forces—Peacetime services	39,084,314	(10,134,314)	...	26,393,442

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	10,704,000	...	...	...	...	10,704,000	Special Forces (Korea)	11,964,542	(1,260,542)	...	13,796,017
...	16,000	...	...	...	...	16,000	Newfoundland special awards	19,138	(3,138)	...	17,388
...	1,157,000	...	...	...	...	1,157,000	Burial grants	1,450,323	(293,323)	...	1,201,190
...	65,000	...	...	...	...	65,000	Gallantry Awards—World War II and Special Force	27,744	37,256	...	27,650
...	**748,211,000**	...	...	...	...	**748,211,000**	**Total—Grants**	**737,123,768**	**11,087,232**	...	**670,479,844**
							Contributions				
...	**197,000**	...	...	...	...	**197,000**	Pension adjudication and administration Compensation for loss of earnings	**94,291**	**102,709**	...	**88,136**
...	**748,408,000**	...	...	...	...	**748,408,000**	**Total Program**	**737,218,059**	**11,189,941**	...	**670,567,980**
...	**1,277,269,000**	...	...	**(11,999,999)**	**(212,464)**	**1,265,056,537**	**Total Ministry**	**1,228,180,571**	**36,875,966**	...	**1,163,725,398**

(S) Statutory transfer payment.
(1) This amount was charged to Standard Object 12.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Repayment of loans. (Net)	...	31,299,271	33,685,616
Total Program—Non-budgetary	...	31,299,271	**33,685,616**
Total Ministry—Non-budgetary	...	31,299,271	**33,685,616**

Revenue

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances	10,577,988	12,007,396
Other accounts—		
Sundries—Other	8,724	17,363
	10,586,712	12,024,759
Refunds of previous years' expenditure—		
Refunds of war veterans allowance	1,355,829	18,416
Refunds of other grants and contributions	269,090	399,296
Refunds of operating/maintenance funds	1,119,787	96,709
Adjustment to prior year's Payables at Year End (PAYE)	117,300	37,561
	2,862,006	551,982
Services and service fees—		
Provincial hospital insurance plans for in-patient hospital services	15,415,366	11,094,517
Other in-patient hospital services	4,947,057	3,030,466
Out-patient hospital services	201,655	215,840
Medical services	350,720	376,939
Meals	318,015	323,092
Dental fees	267,176	240,172
Sundry	93,708	89,136
	21,593,697	15,370,162
Proceeds from sales—		
Manufacture of Remembrance Day poppies (Vetcraft)	1,198,097	1,146,795
Sundry	8,034	8,933
	1,206,131	1,155,728
Other non-tax revenue—		
Refunds of war veterans allowances and assistance fund overpayments	...	994,882
Sundry	125,149	198,606
	125,149	1,193,488
Total Program	**36,373,695**	**30,296,119**

	Current year	Previous year
	$	$
Pension Review Board Program		
Non-Tax Revenue—		
Refunds of previous years' expenditures—		
Refunds of operating/maintenance funds	...	2,300
Total Program	...	**2,300**
Canadian Pension Commission Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of pensions	1,213,300	911,117
Refunds of operating/maintenance funds	1,902	17,977
	1,215,202	929,094
Other non-tax revenue—		
Refunds of pension overpayments	...	558,455
Sundry	...	721
	...	559,176
Total Program	**1,215,202**	**1,488,270**
Bureau of Pensions Advocates Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of operating/maintenance funds	...	2,597
Total Program	...	**2,597**
Total Department	**37,588,897**	**31,789,286**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	**10,586,712**	**12,024,759**
Refunds of previous years' expenditure	**4,077,208**	**1,485,973**
Services and service fees	**21,593,697**	**15,370,162**
Proceeds from sales	**1,206,131**	**1,155,728**
Other non-tax revenue	**125,149**	**1,752,664**
Total Ministry	**37,588,897**	**31,789,286**

SECTION 29

1985-86
PUBLIC ACCOUNTS

Index

NOTE—NUMBERS IN **BOLD FACE** PERTAIN TO SECTIONS

A

Accommodation Program, **20**
Activity descriptions, Program objectives and—*See related ministerial section*
Activity, Programs by—*See related ministerial section*
Administration and Regional Operations Program, **23**
Administration of Justice Program, **13**
Administration Program, **2, 6, 7, 12**
AGRICULTURE, **2**
Agri-Food Development Program, **2**
Agri-Food Regulation and Inspection Program, **2**
Air Canada, **26**
Air Transportation Program, **26**
Atomic Energy Control Board, **6**
Atomic Energy of Canada Limited, **6**
Auditor General, **9**
Authorities available from previous years, **1** • 51
Authorities granted in current year Appropriation Acts, **1** • 27

B

Budgetary (expenditure), General summary, **1** • 2
Bureau of Pensions Advocates Program, **28**

C

Canada Council, **3**
Canada Deposit Insurance Corporation, **9**
Canada Development Corporation, **21**
Canada Labour Relations Board, **14**
Canada Mortgage and Housing Corporation, **14**
Canada Post Corporation, **4**
Canadair Financial Corporation Inc, **21**
Canadian Advisory Council on the Status of Women, **23**
Canadian Aviation Safety Board, **26**
Canadian Broadcasting Corporation, **3**
Canadian Centre for Occupational Health and Safety, **14**
Canadian Commercial Corporation, **8**
Canadian Dairy Commission, **2**
Canadian Film Development Corporation, **3**
Canadian Forestry Service Program, **2**
Canadian Grain Commission Program, **2**
Canadian Human Rights Commission, **13**
Canadian Import Tribunal Program, **9**
Canadian Interests Abroad Program, **8**
Canadian Intergovernmental Conference Secretariat, **19**
Canadian International Development Agency, **8**

C—*Concluded*

Canadian Livestock Feed Board, **2**
Canadian Pension Commission Program, **28**
Canadian Radio-television and Telecommunications Commission, **3**
Canadian Saltfish Corporation, **10**
Canadian Security Intelligence Service, **24**
Canadian Transport Commission, **26**
Canagrex, **2**
Cape Breton Development Corporation, **21**
Central Administration of the Public Service Program, **27**
Chief Electoral Officer, **19**
Citizenship and Culture Program, **23**
Commissioner for Federal Judicial Affairs, **13**
Commissioner of Official Languages, **19**
COMMUNICATIONS, **3**
Communications and Culture Program, **3**
Comptroller General, **27**
CONSUMER AND CORPORATE AFFAIRS, **4**
Corporate and Special Services Program, **5**
Correctional Service, **24**
Crown Assets Disposal Corporation, **25**
Customs and Excise, **17**

D

de Havilland Aircraft of Canada Limited, **21**
Defence Construction (1951) Limited Program, **15**
Defence Services Program, **15**
Departmental Administration Program, **16, 26**
Details of amounts credited to the vote—*See related ministerial section*

E

Economic Council of Canada, **19**
Education Support Program, **23**
Eldorado Aviation Limited, **21**
Eldorado Nuclear Limited, **21**
Employer Contributions to Insurance Plans Program, **27**
EMPLOYMENT AND IMMIGRATION, **5**
Employment and Immigration/Canada Employment and Immigration Commission, **5**
Employment and Insurance Program, **5**
ENERGY, MINES AND RESOURCES, **6**
Energy Program, **6**
ENVIRONMENT, **7**
Environmental Services Program, **7**
Expenditure by standard object, General summary, **1** • 17
Export Development Corporation, **8**

E—*Concluded*

EXTERNAL AFFAIRS, **8**

F

Farm Credit Corporation, **2**
Federal Business Development Bank, **21**
Federal Court of Canada, **13**
XV Olympic Winter Games Program, **16**
FINANCE, **9**
Financial and Economic Policies Program, **9**
Fiscal Transfer Payments Program, **9**
FISHERIES AND OCEANS, **10**
Fitness and Amateur Sport Program, **16**
Freshwater Fish Marketing Corporation, **10**

G

General summary—Budgetary (expenditure), **1** • 2
General summary—Expenditure by standard object, **1** • 17
General summary—Non-budgetary (loans, investments and advances), **1** • 8
General summary—Revenue by main classification, **1** • 22
General summary—Voted and statutory authorities, **1** • 11
Government Contingencies and Centrally Financed Programs, **27**
Government Realty Assets Support Program, **20**
GOVERNOR GENERAL, **11**
Grain Transportation Agency Administrator, **26**
Grains and Oilseeds Program, **8**

H

Health Protection Program, **16**
Health Services and Promotion Program, **16**
House of Commons, **18**

I

Immigration Appeal Board, **5**
Immigration Program, **5**
Income Security Program, **16**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, **12**
Indian and Inuit Affairs Program, **12**
Inspector General of Banks Program, **9**
Insurance, **9**
International Development Research Centre, **8**
International Joint Commission, **8**
Investment Canada, **21**

J

JUSTICE, 13

L

LABOUR, 14
Land Transportation and Other Engineering Works Program, 20
Law Enforcement Program, 24
Law Reform Commission of Canada, 13
Library of Parliament, 18

M

Management Practices and Controls Program, 27
Marine Transportation and Related Engineering Works Program, 20
Marine Transportation Program, 26
Medical Research Council, 16
Medical Services Program, 16
Minerals and Earth Sciences Program, 6
Ministry of State, 22
Ministry summary—*See related ministerial section*

N

National Arts Centre Corporation, 3
National Battlefields Commission, 7
National Capital Commission, 20
NATIONAL DEFENCE, 15
National Energy Board, 6
National Film Board, 3
NATIONAL HEALTH AND WELFARE, 16
National Library, 3
National Museums of Canada, 3
National Parole Board, 24
National Research Council of Canada, 22
NATIONAL REVENUE, 17
Native Claims Program, 12
Natural Sciences and Engineering Research Council, 22
Non-budgetary (loans, investments and advances), General summary, 1 • 8
Non-lapsing authorities granted in the current year by Statutes other than Appropriation Acts, 1 • 62
Northern Affairs Program, 12
Northern Canada Power Commission, 12
Northern Pipeline Agency, 26

O

Offices of the Information and Privacy Commissioners of Canada, 13
Official Languages Program, 23

P

Parks Canada Program, 7
PARLIAMENT, 18
Pension Review Board Program, 28
Petro-Canada, 6
Petro-Canada International Assistance Corporation, 6
PRIVY COUNCIL, 19
Privy Council Program, 19
Program objectives and activity description—*See related ministerial section*
Programs by activity—*See related ministerial section*
Public Archives, 3
Public Debt Program, 9
Public Service Commission, 23
Public Service Staff Relations Board, 19
PUBLIC WORKS, 20

R

REGIONAL INDUSTRIAL EXPANSION, 21
Restrictive Trade Practices Commission, 4
Revenue by main classification, General summary, 1 • 22
Revenue—*See related ministerial section*
Royal Canadian Mint, 25
Royal Canadian Mounted Police, 24

S

SCIENCE AND TECHNOLOGY, 22
Science Council of Canada, 22
Scientific and Industrial Research Program, 22
Scientific and Technical Information Program, 22
SECRETARY OF STATE, 23
Senate, The, 18
Services Program, 20, 25
Social Sciences and Humanities Research Council, 23
Social Services Program, 16
SOLICITOR GENERAL, 24
Special Program, 9, 27
Standards Council of Canada, 4
Statistics Canada, 25
Status of Women—Office of the Co-ordinator, 23
Summary Tables, 1
SUPPLY AND SERVICES, 25

S—*Concluded*

Supply Program, 25
Supreme Court of Canada, 13
Surface Transportation Program, 26

T

Tariff Board, 9
Tax Court of Canada, 13
Taxation, 17
Temporary Assignments Program, 27
TRANSPORT, 26
Transfer payments—*See related ministerial section*—*For recipients or classes of recipients—See Index of Volume II (Part II)*
Transfer Payments to the Territorial Governments Program, 12
TREASURY BOARD, 27

V

VETERANS AFFAIRS, 28
Veterans Affairs Program, 28
Voted and statutory authorities, General summary, 1 • 11

W

War Veterans Allowance Board Program, 28
World Exhibitions Program, 8

Volume

2

Number/
Numéro

2

Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Monique Vézina

public accounts of canada

1986

Volume II

Part II
Additional
Information and Analyses

Canada

© Minister of Supply and Services Canada 1986

Available in Canada through

Associated Bookstores
and other booksellers

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1986-2-2E
ISBN 0-660-12167-0

Canada: $20.15
Other Countries: $24.20

Price subject to change without notice

VOLUME II (PART II)

TABLE OF CONTENTS

Section

Introduction

1. Financial Statements of Revolving Funds
2. Financial Statements of Departmental Corporations and Other Entities
3. Supplementary Information Required by the Financial Administration Act
4. Accounts Receivable and Deletions
5. Professional and Special Services
6. Construction and Acquisition
7. Transfer Payments
8. Public Debt Charges
9. Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments
10. Federal-Provincial Shared-Cost Programs
11. Other Government-Wide Information
12. Other Miscellaneous Information
13. Index

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes. **Volume I** presents a summary and analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable and deletions (Section 4);
- professional and special services (Section 5);
- construction and acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

SECTION 1

1985-86
PUBLIC ACCOUNTS

Financial Statements of Revolving Funds

CONTENTS

	Page
Defence Production	1.2
Environmental Studies (Energy, Mines and Resources)	1.4
Environmental Studies (Indian Affairs and Northern Development)	1.7
Government Telecommunications Agency	1.10
National Film Board	1.13
Passport Office	1.18
Public Works—Services and management account	1.21
Race Track Supervision	1.24
Self-supporting Airports and Associated Ground Services	1.27
Staff Development and Training	1.34
Stores	1.38
Supply	1.40

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, the Defence Production Act, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for integrity and objectivity of these statements rests with the Finance, Personnel and Administration sector. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept.

Approved by:

R. J. NEVILLE
Comptroller

R. M. EMOND
Assistant Deputy Minister
Finance, Personnel and Administration

August 11, 1986

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Working capital change	(2)	2,185	7,669	10,247
Other items		359		(7,390)
Authority provided	(2)	2,544	7,669	2,857

The accompanying notes are an integral part of this statement.

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts receivable		
Government of Canada	1,482,257	4,544,402
Long-term receivable		
Outside parties (Note 3)	1,130,902	1,130,902
	2,613,159	5,675,304

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties	1,036,049	1,912,816
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	1,577,110	3,762,488
	2,613,159	5,675,304

The accompanying notes are an integral part of this statement.

Defence Production Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Sales of stockpiled defence supplies		6,961,992
Billings for defence supplies requisitioned by customer departments	6,606,560	9,605,385
	6,606,560	16,567,377
Cost of sales		6,871,342
Payments to suppliers for defence supplies requisitioned by customer departments	6,606,560	9,605,385
	6,606,560	16,476,727
Gross margin		90,650
Operating expenses		
Interest		90,650
Net profit (loss)		

The accompanying notes are an integral part of this statement.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year		453,603
Prior year adjustment		2,332
Balance, beginning of year, as restated		455,935
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account		(455,935)
Balance, end of year		

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Changes in current assets and liabilities	2,185,378	10,247,227
Net financial resources provided by operating activities	2,185,378	10,247,227
FINANCING ACTIVITIES:		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account		(455,935)
Prior year adjustment		2,332
Net financial resources (used) by financing activities		(453,603)
NET FINANCIAL RESOURCES USED AND CHANGE IN THE ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, DURING THE YEAR	2,185,378	9,793,624
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, BEGINNING OF YEAR	(3,762,488)	(13,556,112)
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, END OF YEAR	(1,577,110)	(3,762,488)

The accompanying notes are an integral part of this statement.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1986

	1986	1985
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	1,577,110	3,762,488
Add: PAYE charges against the appropriation account after March 31	1,036,049	1,912,816
Less: amounts credited to the appropriation account after March 31	627,738	1,146,012
Net authority used, end of year	1,985,421	4,529,292
Authority limit	83,275,993	98,275,993
Unused authority carried forward	81,290,572	93,746,701

The accompanying notes are an integral part of this reconciliation.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Purpose and authority

The Defence Production Revolving Fund has been authorized by Section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated Government in advance of delivery of goods.

The Adjustment of Accounts Act (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a joint continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than $100 million the aggregate of amounts received on these two accounts. An amount of $15,408,997, representing net assets assumed by the Fund was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, accumulated surplus in the amount of $455,935 has been transferred to the Fund's authority during 1984-85.

2. Significant accounting policies

(a) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or for stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(b) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

3. Long-term receivable

In accordance with the terms of an agreement, the collection of the long-term receivable is dependent on the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence.

Environmental Studies Revolving Fund
(Energy, Mines and Resources)

MANAGEMENT REPORT

These financial statements of the Environmental Studies Revolving Fund have been prepared in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada. The primary responsibility for integrity and objectivity of these statements rests with the management of the Fund. As a result of management reporting structure changes, a memorandum of understanding transferred, commencing November 5, 1985, the financial administration of the Environmental Studies Revolving Fund—Indian Affairs and Northern Development to the Comptroller, Canada Oil and Gas Lands Administration.

The financial statements were prepared with objective data maintained by the Department. The significant accounting policies used in the preparation of the financial statements are included in the notes to the financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The Fund began operation during fiscal year 1983-84. The management of the Fund is effected through the maintenance of accounts which provide a centralized record of the Fund's transactions. The Department develops and disseminates financial management and accounting policies and the Fund is maintained under a system of internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded. Transactions are executed in accordance with the Financial Administration Act, regulations and directives from Treasury Board and the Receiver General for Canada in order to provide the required visibility, accountability and control of the operations of the Fund.

Approved by:

R.O. SORENSON
Director-General, Financial Management Branch
(Senior full-time financial officer)

S. MENSFORTH
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

M.E. TASCHEREAU
Administrator, Canada Oil and Gas Lands Administration

August 8, 1986

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Excess of levies over expenses for the year		(1,442)	(800)	1,948
Operating (use) source of funds		(1,442)	(800)	1,948
Working capital change (excluding Fund's accumulated net authority)		85		(310)
Other items		(196)		
Authority (used) provided		(1,553)	(800)	1,638

The accompanying notes are an integral part of this statement.

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Fund's accumulated net authority	2,307,492	3,664,118
Accounts receivable		
Outside parties	93,635	
	2,401,127	3,664,118

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties	196,414	17,184
UNEXPENDED LEVIES	2,204,713	3,646,934
	2,401,127	3,664,118

The accompanying notes are an integral part of this statement.

Environmental Studies Revolving Fund—*Continued*
(Energy, Mines and Resources)

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986

	1986								1985
	Regions								
	Queen Charlotte	Vancouver Island	Hudson Bay	Labrador N.E. Nfld	Grand Banks	Gulf of St. Lawrence	Scotian Shelf	Total	Total
	$	$	$	$	$	$	$	$	$
Levies—Oil and gas lands interest owners				319,092	1,151,839	54,597	904,432	2,429,960	3,696,878
Operating expenses:									
Environmental and social studies	142,525	27,373	248,688	777,452	1,687,315	125,343	561,300	3,569,996	1,551,018
Salaries and employee benefits	6,567		18,386	17,073	47,849	18,386	23,0 '0	131,331	149,861
Transportation and communications	3,678		10,299	9,563	19,861	10,298	21,712	75,411	29,602
Information	3,202		8,964	8,325	17,289	8,965	15,565	62,310	1,913
Professional services	1,619		4,533	4,209	8,742	4,533	8,698	32,334	16,273
Materials and supplies	44		124	115	237	124	155	799	132
	157,635	27,373	290,994	816,737	1,781,293	167,649	630,500	3,872,181	1,748,799
Excess of levies over expenses for the year	(157,635)	(27,373)	(290,994)	(497,645)	(629,454)	(113,052)	273,932	(1,442,221)	1,948,079

The accompanying notes are an integral part of this statement.

STATEMENT OF UNEXPENDED LEVIES
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year	3,646,934	1,698,855
Excess of levies over expenses for the year	(1,442,221)	1,948,079
Balance, end of year	2,204,713	3,646,934

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Excess of levies over expenses for the year	(1,442,221)	1,948,079
Changes in current assets and liabilities (excluding Fund's accumulated net authority)	85,595	(309,816)
Net financial resources (used) provided by operating activities	(1,356,626)	1,638,263
NET FINANCIAL RESOURCES USED AND CHANGE IN THE FUND'S ACCUMULATED NET AUTHORITY, DURING THE YEAR	(1,356,626)	1,638,263
FUND'S ACCUMULATED NET AUTHORITY, BEGINNING OF YEAR	3,664,118	2,025,855
FUND'S ACCUMULATED NET AUTHORITY, END OF YEAR	2,307,492	3,664,118

The accompanying notes are an integral part of this statement.

Environmental Studies Revolving Fund—*Concluded*
(Energy, Mines and Resources)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1986

	1986	1985
	$	$
Fund's accumulated net authority	2,307,492	3,664,118
Less: PAYE charges against the appropriation account after March 31	196,414	
Unused authority carried forward	2,111,078	3,664,118

The accompanying notes are an integral part of this reconciliation.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the authority of Section 49 of the Canada Oil and Gas Act, which was proclaimed in March 1982. The terms and conditions of the Fund were outlined and approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies, which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands. Levies are collected from the interest owners within prescribed regions, based on a rate fixed by the Minister, and are deposited into the Fund. Payments are made from the Fund to parties carrying out such environmental and social studies within these regions, as directed by the Minister. The total amount of deposit in the Fund cannot, at any time, exceed $15 million.

2. Significant accounting policy

Levies and expenses

Levies and expenses are recorded on the accrual basis of accounting. Therefore expenses include estimated amounts for study costs incurred, but not invoiced before year end.

3. Commitments

At March 31, 1986, the outstanding balance against the accepted study proposals was $1,051,192 and is composed of the following:

	1986	1985
	$	$
Studies not started	78,237	304,494
Studies not completed	972,955	1,618,877

Environmental Studies Revolving Fund
(Indian Affairs and Northern Development)

MANAGEMENT REPORT

The financial statements of the Environmental Studies Revolving Fund have been prepared in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada. The primary responsibility for integrity and objectivity of these statements rested with Indian Affairs and Northern Development, departmental accounting operations from April 1, 1985 to November 4, 1985. As a result of management reporting structure changes effective November 5, 1985, a memorandum of understanding transferred the financial administration of the Fund to the Comptroller, Canada Oil and Gas Lands Administration (COGLA).

These financial statements were prepared with objective data maintained by the Department and at COGLA pursuant to the memorandum of understanding signed by both Energy, Mines and Resources and Indian Affairs and Northern Development. The significant accounting policies used in the preparation of the financial statements are described in the notes to the financial statements. Some of the information included in these financial statements is based on management's best estimates and judgments and gives due consideration to materiality. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund began operation during fiscal year 1983-84. The management maintains Fund's accounts which provide a centralized record of the Fund's transactions. The Department develops and disseminates financial management and accounting policies and the Fund maintains a system of internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded. Transactions are executed in accordance with the Financial Administration Act, regulations and directives from Treasury Board and the Receiver General for Canada in order to provide the required visibility, accountability and control of the operations of the Fund.

Approved by:

A. C. BOUGHNER
Director General, Finance and Deputy Comptroller
(Senior full-time financial officer)

A. S. SILVERMAN
Assistant Deputy Minister, Finance and Professional Services
(Senior financial officer)

September 8, 1986

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Excess of (expenses) levies over (levies) expenses for the year	(2,886)	(972)	214	1,155
Operating (use) source of funds	(2,886)	(972)	214	1,155
Working capital change (excluding Fund's accumulated net authority)		16		13
Other items[1]		13		(35)
Authority (used) provided	(2,886)	(943)	214	1,133

The accompanying notes are an integral part of this statement.

[1] An amount of $25,000 was charged to the Fund's account in the Accounts of Canada. It was also included in the expenses of the Fund and is part of the excess of expenses over levies for the current fiscal year. This amount represented an account payable to the Northern Affairs Program of the Department of Indian Affairs and Northern Development. Included as part of the $13,000 total of other items, an amount of $25,000 was recorded in the Accounts of Canada but incorrectly credited to the Fund's account instead of the appropriation of the said program. Therefore, the authority used, which is measured in the Accounts of Canada, was erroneously decreased by $25,000. An adjustment will be made in the Accounts of Canada in the 1986-87 fiscal year.

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Fund's accumulated net authority	2,185,194	3,140,381
Accounts receivable		
Outside parties	67,911	72,187
	2,253,105	3,212,568

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties	163,665	175,998
Government of Canada	25,000	132
	188,665	176,130
UNEXPENDED LEVIES	2,064,440	3,036,438
	2,253,105	3,212,568

The accompanying notes are an integral part of this statement.

Environmental Studies Revolving Fund—*Continued*
(Indian Affairs and Northern Development)

STATEMENT OF UNEXPENDED LEVIES
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year	3,036,438	1,881,218
Excess of (expenses) levies over (levies) expenses for the year	(971,998)	1,155,220
Balance, end of year	2,064,440	3,036,438

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Excess of (expenses) levies over (levies) expenses for the year	(971,998)	1,155,220
Changes in current assets and liabilities (excluding Fund's accumulated net authority)	16,811	13,146
Net financial resources (used) provided by operating activities	(955,187)	1,168,366
NET FINANCIAL RESOURCES USED AND CHANGE IN THE FUND'S ACCUMULATED NET AUTHORITY, DURING THE YEAR	(955,187)	1,168,366
FUND'S ACCUMULATED NET AUTHORITY, BEGINNING OF YEAR	3,140,381	1,972,015
FUND'S ACCUMULATED NET AUTHORITY, END OF YEAR	2,185,194	3,140,381

The accompanying notes are an integral part of this statement.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986

	1986									1985
	Regions									
	Yukon	MacKenzie	Keewatin	Baffin	Victoria	Ellesmere	Beaufort Sea	Lancaster Sound	Total	Total
	$	$	$	$	$	$	$	$	$	$
Levies—Oil and gas lands interest owners		2,901	32	19,283	24,846	44,521	466,319	1,289	559,191	3,139,010
Operating expenses										
Environmental study expenses	15,492	119,460	114	148,459	26,510	181,134	740,367	75,435	1,306,971	1,706,257
Salaries and employee benefits	9,264	43,231		7,720	7,720	43,231	43,231		154,397	218,098
Professional and special services	1,873	9,714	1	1,666	1,583	8,907	10,723	288	34,755	7,112
Travel and accommodation	1,358	6,456		983	1,179	5,419	6,456	88	21,939	46,274
Printing and reproduction	236	1,228		227	227	1,193	2,927	182	6,220	4,495
Office stationery and supplies	16	74		13	13	74	74		264	1,006
Equipment rentals										502
Other administrative expenses	399	1,860		332	332	1,860	1,860		6,643	46
	28,638	182,023	115	159,400	37,564	241,818	805,638	75,993	1,531,189	1,983,790
Excess of (expenses) levies over (levies) expenses for the year	(28,638)	(179,122)	(83)	(140,117)	(12,718)	(197,297)	(339,319)	(74,704)	(971,998)	1,155,220

The accompanying notes are an integral part of this statement.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1986

	1986	1985
	$	$
Fund's accumulated net authority	2,185,194	3,140,381
Less: PAYE charges against the appropriation account after March 31	188,665	176,130
Add: other item[1]	25,000	
Unused authority carried forward	2,021,529	2,964,251

The accompanying notes are an integral part of this reconciliation.

[1] An amount of $25,000 was charged to the Fund's account in the Accounts of Canada. This amount represented an account payable to the Northern Affairs Program of the Department of Indian Affairs and Northern Development. The amount of $25,000 shown in the above reconciliation was recorded in the Accounts of Canada but incorrectly credited to the Fund's account instead of the appropriation of the said program. Therefore, the unused authority carried forward, which is measured in the Accounts of Canada, was erroneously increased by $25,000. An adjustment will be made in the Accounts of Canada in the 1986-87 fiscal year.

Environmental Studies Revolving Fund—*Concluded*
(Indian Affairs and Northern Development)

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the authority of Section 49 of the Canada Oil and Gas Act, which was proclaimed in March 1982. The terms and conditions of the Fund were outlined and approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies, which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands. Levies are collected from the interest owners within prescribed regions, based on a rate fixed by the Minister, and are deposited into the Fund. Payments are made from the Fund to parties carrying out such environmental and social studies within these regions, as directed by the Minister. The total amount of deposit in the Fund cannot, at any time, exceed $15 million.

2. Significant accounting policy—Levies and expenses

As levies are billed to the interest owners, they are recorded on an accrual basis as shown on the statement of operations. Expenses are recorded on an accrual basis of accounting and, include estimated amounts for such portion of environmental and social studies expenses incurred before the year end but not requested for payment.

3. Commitments

At March 31, 1986, the outstanding balance against the accepted study proposals was $1,069,050 and is composed of the following:

	1986	1985
	$	$
Studies not started	105,097	517,496
Studies not completed	963,953	594,626

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. The financial transactions contained in these financial statements have been subjected to a test audit by representatives of the Auditor General.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Assistant Deputy Minister, Corporate Management develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund is managed on a cost revenue dependent basis and all costs are allocated, on an equitable basis, to the users of telecommunications services and recovered on a timely basis. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers and with the staff of the Auditor General's Office. An internal audit was carried out by the Audit Services Bureau of the Department of Supply and Services during the period January-March 1984. The auditors concluded ". . .that the acquisition, utilization and protection of human, financial and physical resources under the responsibility of the Finance and Administration Division are achieved in an effective and economic manner".

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility, and by a high standard of internal communications aimed at ensuring that regulations, policies, procedures and managerial authorities are understood throughout the Agency.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions. A feasibility study on the Fund's financial systems was completed resulting in the recommended development of an integrated financial information system for introduction by April 1, 1987. The new system is required to handle the increased volume and complexity of financial transactions within the Fund and the need for accurate and timely allocation and recovery of costs, budgetary control, and improved financial reporting.

Approved by:

H. B. SULLIVAN
Director of Finance and Administration
Government Telecommunications Agency
(Senior full-time financial officer)

M. BINDER
Assistant Deputy Minister, Corporate Management
Department of Communications
(Senior financial officer)

July 30, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts receivable		
Government of Canada	22,949,589	17,066,111
Outside parties	935,130	2,734,589
Prepaid expenses	5,794	
	23,890,513	19,800,700
Fixed		
At cost (Note 3)	2,210,553	1,325,932
Less: accumulated depreciation	807,985	588,964
	1,402,568	736,968
Deferred charges	548,407	720,000
	25,841,488	21,257,668

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable		
Government of Canada	766,550	462,691
Outside parties	10,971,321	11,591,679
Current portion of the provision for employee termination benefits	62,658	60,000
Deferred revenue	538,439	735,553
	12,338,968	12,849,923
Long-term		
Provision for employee termination benefits	744,989	620,539
Deferred revenue—Service contracts	1,200,992	1,040,362
	1,945,981	1,660,901
EQUITY OF CANADA		
Accumulated surplus	960,521	166,877
Accumulated net charge against the Fund's authority	10,596,018	6,579,967
	11,556,539	6,746,844
	25,841,488	21,257,668

The accompanying notes are an integral part of this statement.

Government Telecommunications Agency Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Revenues		
Telecommunications services		
Intercity	66,250,766	64,392,273
Customized	63,278,529	58,751,025
Data	6,055,111	5,116,881
Local	4,566,582	5,795,363
Directory	728,419	776,506
Other network services	24,829	122,962
Other revenues	2,704	2,922
Total revenues	140,906,940	134,957,932
Expenses		
Operating		
Customized	62,157,461	58,238,221
Intercity	56,952,286	55,911,262
Data	4,928,680	4,969,435
Local	3,683,437	3,457,873
Directory	484,322	503,034
Other network services	14,528	51,713
	128,220,714	123,131,538
Planning and coordination		
Salaries	1,438,056	1,250,862
Termination benefits	6,509	17,169
Professional services	70,396	81,741
Rental building and equipment	59,025	38,325
Travel	15,083	19,679
Other	9,992	
Repairs	9,772	15,655
Telephone and freight	7,103	2,070
Information	4,658	11,097
Office materials and supplies	815	4,579
	1,621,409	1,441,177
Management and administration		
Salaries	7,021,840	6,432,723
Termination benefits	167,635	182,703
Rental building and equipment	1,000,724	956,241
Professional services	828,702	452,763
Telephone and freight	237,043	246,938
Information	154,685	103,713
Travel	144,997	166,987
Depreciation	108,638	94,760
Office materials and supplies	99,292	73,896
Repairs	70,080	61,902
Other	7,928	15,988
Loss on disposal of fixed assets	172	1,251
	9,841,736	8,789,865
Interest charges on the Revolving Fund	429,437	925,707
Total expenses	140,113,296	134,288,287
Net profit	793,644	669,645

The accompanying notes are an integral part of this statement.

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Net profit for the year		794	26	670
Add: items not requiring use of funds	268	314	257	339
Operating source of funds	268	1,108	283	1,009
Net capital acquisitions	(174)	(887)	(174)	(391)
Working capital change	(1,605)	(4,601)	(1,885)	4,640
Other items		4,608		(4,268)
Authority provided	(1,511)	228	(1,776)	990

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Net profit for the year	793,644	669,645
Add: provision for termination benefits	174,144	199,872
depreciation	220,913	217,963
loss on disposal of fixed assets	172	1,251
amortization of deferred charges	180,366	180,000
Less: amortization of deferred revenue—Service contracts	(261,133)	(260,090)
	1,108,106	1,308,641
Changes in current assets and liabilities	(4,600,767)	4,640,292
Changes in other assets and liabilities		
Deferred charges	(8,774)	(16,579)
Payments on and change in provision for employee termination benefits	(49,694)	(82,498)
Deferred revenue—Service contracts	421,763	21,406
	363,295	(77,671)
Net financial resources (used) provided by operating activities	(3,129,366)	5,571,262
INVESTING ACTIVITIES:		
Fixed assets		
Purchased	(886,685)	(391,296)
Net financial resources (used) by investing activities	(886,685)	(391,296)
NET FINANCIAL RESOURCES USED AND CHANGE IN THE ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, DURING THE YEAR	(4,016,051)	5,179,966
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, BEGINNING OF YEAR	(6,579,967)	(11,759,933)
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, END OF YEAR	(10,596,018)	(6,579,967)

The accompanying notes are an integral part of this statement.

Government Telecommunications Agency Revolving Fund—*Concluded*

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year, unadjusted	166,261	(502,768)
Prior year adjustment (Note 5)	616	
Balance, beginning of year, as restated	166,877	(502,768)
Net profit for the year	793,644	669,645
Balance, end of year	960,521	166,877

The accompanying notes are an integral part of this statement.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1986

	1986	1985
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	10,596,018	6,579,967
Add: PAYE charges against the appropriation account after March 31	11,511,589	12,021,983
Less: amounts credited to the appropriation account after March 31	19,771,342	16,037,276
Net authority used, end of year	2,336,265	2,564,674
Authority limit	19,000,000	19,000,000
Unused authority carried forward	16,663,735	16,435,326

The accompanying notes are an integral part of this reconciliation.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1986

1. Purpose and authority

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services at the request of federal departments and agencies. Section 23 of the Adjustment of Accounts Act authorized the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. This authority was increased to $12,000,000 by Appropriation Act No. 4, 1981-82, to $15,000,000 by Appropriation Act No. 4, 1983-84 and to $19,000,000 by Appropriation Act No. 4, 1984-85. In accordance with Vote 2c, Appropriation Act No. 4, 1982-83, an amount of $1,485,822 of the accumulated deficit caused by the payment to Bell Canada for a terminated contract has been written off to the authority. An amount of $741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

2. Significant accounting policies

(a) Fixed assets

Fixed assets are carried at cost. In most cases, depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%). Telecommunications equipment constitutes a special category of assets, depreciated over the first five to seven years of utilization of the equipment.

(b) Deferred charges

Service contracts amounting originally to $900,000 (1983-84) are included in this category. They relate to advance payments to suppliers for future telecommunications services and are amortized on a straight-line basis over a five year period. In 1985-86, the amortization relating to service contracts amounted to $180,000 ($180,000 in 1984-85).

Other deferred charges ($8,774 added in 1985-86) are linked to telecommunications equipment acquisitions by Government Telecommunication Agency and are amortized on a straight-line basis on the same life expectancy as the asset they relate to. In 1985-86, the amortization relating to the other deferred charges amounted to $366.

(c) Deferred revenue—Service contracts

Advance payments from client departments and agencies for future telecommunications services are recorded as deferred revenue and are included in revenue on an equal basis over a five to seven years period. In 1985-86, $261,133 was recognized as revenue. An amount of $421,763 was also added to the deferred revenue in 1985-86 and will be amortized over the remaining life expectancy of the asset.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Office equipment	653,651	145,923	2,018	797,556
Furniture and fixtures	190,918	5,724	46	196,596
Automobiles	37,799	9,273		47,072
Telecommunications equipment	443,564	725,765		1,169,329
	1,325,932	886,685	2,064	2,210,553

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Office equipment	328,948	93,969	1,854	421,063
Furniture and fixtures	109,638	8,700	38	118,300
Automobiles	27,175	5,969		33,144
Telecommunications equipment	123,203	112,275		235,478
	588,964	220,913	1,892	807,985

4. Restatement of prior year figures

The 1985-86 statement of operations presentation has been modified to a format corresponding to the main estimates presentation. The 1984-85 figures have been restated to conform with 1985-86 presentation.

5. Correction of error in prior year's financial statements

In 1984-85, the accumulated depreciation on office equipment disposed of in 1984-85 had been incorrectly calculated resulting in an over-estimation of the loss on disposal of fixed assets and an under-estimation of the depreciation for the year. This resulted in a decrease of the accumulated surplus in 1985-86. The financial statements of the prior year have been restated to correct the situation.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been presented to the Board of Trustees.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director of Administration and Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1986 and the results of its operations and the changes in its financial position for the year ended in conformity with generally accepted accounting principles.

Approved by:

A. BRUNELLE
Financial Advisor, Financial Services
(Senior full-time financial officer)

BARBARA EMO
Director of Finance, Administration and Personnel Division
(Senior financial officer)

June 20, 1986

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation for the year		60,049		60,433
Less: items not requiring use of funds		1,838		1,387
Operating source of funds	58,493	58,211	59,183	59,046
Net capital acquisitions	3,202	2,957	3,168	2,539
Less: costs in excess of Treasury Board authorization (Note 9)		(343)		
Authority used	61,695	60,825	62,351	61,585
Statutory authority				
Working capital change	1,248	5,436	200	(5,571)
Other items		(1,186)		5,473
Authority used	1,248	4,250	200	(98)
Total authority used	62,943	65,075	62,551	61,487

The accompanying notes are an integral part of this statement.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1986

	1986	1985
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	16,216,341	7,937,275
Add: PAYE charges against the appropriation account after March 31	4,675,149	7,624,838
Less: amounts credited to the appropriation account after March 31	1,879,295	2,206,338
Net authority used, end of year	19,012,195	13,355,775
Authority limit	20,000,000	20,000,000
Unused authority carried forward	987,805	6,644,225

The accompanying notes are an integral part of this reconciliation.

National Film Board—*Continued*

AUDITOR'S REPORT

THE HONOURABLE MARCEL MASSE, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the National Film Board as at March 31, 1986 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current assets		
Cash	219,401	72,613
Accounts receivable		
Government of Canada	1,795,732	2,378,708
Outside parties	3,491,237	1,663,555
Inventories (Note 3)	3,507,071	2,676,470
Prepaid expenses	412,343	384,766
	9,425,784	7,176,112
Advance to a non-profit organization (Note 4)	456,257	
Fixed assets (Note 5)		
Cost	24,069,853	21,577,738
Less: accumulated depreciation	12,120,245	11,034,576
	11,949,608	10,543,162
	21,831,649	17,719,274

LIABILITIES	1986	1985
	$	$
Current liabilities		
Accounts payable		
Government of Canada	949,995	2,675,701
Outside parties	3,064,033	5,585,263
Accrued salaries and benefits	2,795,084	1,801,712
Advances on productions	518,842	451,405
Current portion of provision for employee termination benefits	320,000	320,000
	7,647,954	10,834,081
Long-term liability		
Provision for employee termination benefits	5,727,162	6,077,488
	13,375,116	16,911,569
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority (Note 6)	16,216,341	7,937,275
Accumulated deficit (Note 7)	(7,759,808)	(7,129,570)
	8,456,533	807,705
	21,831,649	17,719,274

Approved by Management:

BARBARA EMO
Director of Finance, Administration and Personnel Division

FRANÇOIS MACEROLA
Government Film Commissioner

Approved by the Board:

JEAN SIROIS
Member

MAURICE LÉGER
Member

National Film Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentation		
Board's program	24,733,271	24,343,560
Sponsored production	5,354,282	1,966,780
Marketing of films and other forms of visual presentation	7,554,798	8,634,779
	37,642,351	34,945,119
French programming		
Production of films and other forms of visual presentation		
Board's program	12,835,730	12,020,395
Sponsored production	597,623	584,341
Marketing of films and other forms of visual presentation	2,886,177	3,058,151
	16,319,530	15,662,887
General services		
Distribution and other services	9,862,301	12,530,813
Research and development	967,238	1,073,091
	10,829,539	13,603,904
Management and administration	8,829,658	8,970,365
	73,621,078	73,182,275
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	5,451,337	2,063,788
French programming	612,032	624,859
Film prints, rentals and royalties		
Canadian distribution	1,791,601	2,294,806
International distribution	2,289,039	1,926,293
Services and miscellaneous	3,427,928	5,839,296
	13,571,937	12,749,042
Cost of operations for the year	60,049,141	60,433,233

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year	7,129,570	7,224,763
Cost of operations for the year	60,049,141	60,433,233
	67,178,711	67,657,996
Parliamentary appropriation—Operations	(59,418,903)	(60,528,426)
Balance, end of year	7,759,808	7,129,570

STATEMENT OF ACCUMULATED NET CHARGE AGAINST THE REVOLVING FUND'S AUTHORITY FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Operating activities		
Cost of operations for the year	(60,049,141)	(60,433,233)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Depreciation	1,562,280	1,448,545
Loss (gain) on disposal of fixed assets	(11,474)	34,116
Decrease in the provision for employee termination benefits	(350,326)	(19,443)
Decrease in the provision for accrued vacations	(28,487)	(75,750)
Increase in the provision for accrued retroactive salaries	666,311	
	(58,210,837)	(59,045,765)
Decrease (increase) in the funded components of working capital	(6,073,623)	5,647,082
	(64,284,460)	(53,398,683)
Investing activities		
Acquisition of fixed assets	(3,201,819)	(3,167,551)
Proceeds from disposal of fixed assets	244,567	628,341
Advance to a non-profit organization	(456,257)	
	(3,413,509)	(2,539,210)
Financing activities		
Parliamentary appropriation	60,825,349	61,584,975
Increase in the net book value of fixed assets	(1,406,446)	(1,056,549)
	59,418,903	60,528,426
Increase (decrease) for the year	8,279,066	(4,590,533)
Balance, beginning of year	7,937,275	12,527,808
Balance, end of year	16,216,341	7,937,275

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and purposes

The National Film Board was established in 1950 under the National Film Act to initiate and promote the production and distribution of films in the national interest and in particular to:

produce and distribute, and to promote the production and distribution of, films designed to interpret Canada to Canadians and to other nations;

represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

engage in research in film activity and to make available the results thereof to persons engaged in the production of films;

advise the Governor in Council in connection with film activities; and

discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of fixed assets and can record the increase in the net book value of fixed assets against this authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20 million at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of fixed assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

2. Significant accounting policies

Production of films and other forms of visual presentation

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program
All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Sponsored production
All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other forms of visual presentation held for sale are carried at the lower of the average direct cost of production and net realizable value.

Fixed assets

Equipment, office equipment and furniture, motor vehicles and garage equipment are carried at cost. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets, generally 5 to 10 years. No depreciation is provided during the year of acquisition.

Leasehold improvements are charged to operations as incurred.

The Board enters into agreements to acquire the exclusive use of certain fixed assets through leasing arrangements. Rentals are charged to operations in the year to which they apply.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Inventories

	1986	1985
	$	$
Productions in progress	1,662,243	759,042
Materials and supplies	1,332,916	1,441,357
Film prints and other forms of visual presentation held for sale	511,912	476,071
	3,507,071	2,676,470

4. Advance to a non-profit organization

The Government Film Commissioner and President of the Board initially submitted, on behalf of an organization yet to be incorporated, a request to the Canadian Radio-television and Telecommunications Commission (CRTC) with the view of obtaining licenses to offer programming directed to the Canadian youth. In June 1985, a non-profit organization was incorporated to carry out the project.

Through an agreement signed with this organization, the Board has agreed:

to assume research, development and promotion costs incurred to May 15, 1985 in the amounts of $229,000 during 1984-85 and $218,000 during 1985-86;

to directly or indirectly advance amounts totalling $1,000,000, reimbursable without interest before or at the end of the first complete period of the licenses awarded by the CRTC, to cover research, development and promotion costs until affiliation agreements have been signed with cable distributors serving at least three million Canadian subscribers; of which $456,257 had been advanced as at March 31, 1986; and

to provide a non-reimbursable amount of $150,000 during the first two years of programming to assure the smooth functioning of regional consultative committees.

5. Fixed assets

	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Equipment	17,045,615	2,338,291	582,175	18,801,731
Office equipment and furniture	4,386,526	862,551	97,274	5,151,803
Motor vehicles and garage equipment	145,597	977	30,255	116,319
	21,577,738	3,201,819	709,704	24,069,853

	Balance, beginning of year	Depreciation	Decrease	Balance, end of year
	$	$	$	$
Accumulated depreciation	11,034,576	1,562,280	476,611	12,120,245

National Film Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

6. Accumulated net charge against the Revolving Fund's authority

	1986	1985
	$	$
Costs in excess of Treasury Board authorization (Note 9)	342,740	
Funded components of working capital (deficiency)	3,467,736	(2,605,887)
Net book value of fixed assets	11,949,608	10,543,162
Advance to a non-profit organization	456,257	
	16,216,341	7,937,275

7. Accumulated deficit

Comprised of the following unfunded cumulative expenses:

	1986	1985
	$	$
Costs in excess of Treasury Board authorization (Note 9)	342,740	
Accrued vacations	703,595	732,082
Accrued retroactive salaries	666,311	
Employee termination benefits		
Short-term	320,000	320,000
Long-term	5,727,162	6,077,488
	7,759,808	7,129,570

8. Expenses

	1986	1985
	$	$
Salaries and benefits	37,887,827	36,953,371
Rentals	10,171,528	9,624,618
Professional and special services	8,065,116	7,408,464
Transportation and communications	6,142,074	5,825,774
Materials and supplies	4,779,014	5,146,219
Contracted film production and laboratory processing	2,315,423	3,647,207
Depreciation	1,562,280	1,448,545
Repair and upkeep	1,146,593	989,486
Information	979,415	1,241,073
Miscellaneous	571,808	897,518
	73,621,078	73,182,275

9. Cost in excess of Treasury Board authorization

The admissible cost of operations for the year ended March 31, 1986 amounted to $61,168,089, as compared to an admissible cost authorized by Treasury Board of $60,825,349. The excess of $342,740 was temporarily funded by a charge against the Revolving Fund's authority, which will be replenished through the following year's parliamentary appropriation.

10. Reclassification

The figures for the year ended March 31, 1985 have been reclassified to conform with the presentation adopted for 1986.

11. Contingent liability

The Board is the defendant in certain pending claims and lawsuits for amounts totalling $5,366,130. It is the opinion of Management that these actions will not result in any substantial liabilities to the Board.

Passport Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Passport Office Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year.

The Fund maintains a system of internal accounting controls which provides management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements.

Approved by:

ROBERT LEGROS
Director General, Finance and Management Services
(Senior full-time financial officer)

ROGER MARSHAM
Assistant Deputy Minister, Administration
(Senior financial officer)

July 10,1986

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Net profit for the year	1,305	1,102	(593)	3,615
Add: items not requiring use of funds	364	458	281	305
Operating source of funds	1,669	1,560	(312)	3,920
Net capital acquisitions	(738)	(744)	(837)	(556)
Working capital change	(170)	87	90	678
Other items		(200)		(844)
Authority provided	761	703	(1,059)	3,198

The accompanying notes are an integral part of this statement.

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts receivable		
Government of Canada	31,192	42,738
Outside parties	6,376	6,197
Inventories, at cost and average cost (Note 3)	1,051,143	695,381
Prepaid expense	38,029	31,741
	1,126,740	780,057
Fixed (Note 4)		
At cost	2,114,696	2,228,431
Less: accumulated depreciation	782,472	1,312,530
	1,332,224	915,901
	2,458,964	1,695,958

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,738,036	1,682,207
Outside parties		
Accounts payable	1,041,740	620,511
Vacation pay	314,809	276,719
Current portion of the provision for employee termination benefits		10,068
Deferred revenue	132,041	203,558
	3,226,626	2,793,063
Long-term		
Provision for employee termination benefits	1,305,439	1,211,284
EQUITY OF CANADA		
Accumulated surplus	8,372,388	7,270,247
Accumulated net charge against the Fund's authority	(10,445,489)	(9,578,636)
	(2,073,101)	(2,308,389)
	2,458,964	1,695,958

The accompanying notes are an integral part of this statement.

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Revenue		
Fees earned	21,513,784	20,262,690
Miscellaneous revenue	6,078	4,976
	21,519,862	20,267,666
Operating expenses		
Salaries and employee benefits	10,907,980	9,305,497
Provision for employee termination benefits	130,422	224,502
Passport materials and application forms	3,175,829	1,673,892
Accommodation	1,658,764	1,570,245
Professional and special services	1,352,677	1,259,367
Passport operations at posts abroad	1,076,845	957,805
Postal services and postage	691,114	612,485
Telecommunications	489,873	450,277
Printing, stationery and supplies	328,959	303,405
Depreciation and amortization	301,740	78,788
Freight, express and cartage	172,680	130,494
Travel and removal	58,405	49,975
Repair and replacement of office furniture and equipment	40,408	25,833
Loss on disposal of fixed assets	26,149	1,966
Information	5,876	8,482
	20,417,721	16,653,013
Net profit	1,102,141	3,614,653

The accompanying notes are an integral part of this statement.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year	7,270,247	3,655,594
Net profit for the year	1,102,141	3,614,653
Balance, end of year	8,372,388	7,270,247

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Net profit	1,102,141	3,614,653
Add: provision for termination benefits	130,422	224,502
depreciation and amortization	301,740	78,788
loss on disposal of fixed assets	26,149	1,966
	1,560,452	3,919,909
Changes in current assets and liabilities	86,880	677,774
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(36,267)	(17,493)
Net financial resources provided by operating activities	1,611,065	4,580,190
INVESTING ACTIVITIES:		
Fixed assets		
Purchased	(744,212)	(555,751)
Net financial resources (used) by investing activities	(744,212)	(555,751)
NET FINANCIAL RESOURCES USED AND CHANGE IN THE ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, DURING THE YEAR	866,853	4,024,439
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, BEGINNING OF YEAR	9,578,636	5,554,197
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, END OF YEAR	10,445,489	9,578,636

The accompanying notes are an integral part of this statement.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1986

	1986	1985
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(10,445,489)	(9,578,636)
Add: PAYE charges against the appropriation account after March 31	2,421,571	2,245,298
Less: amounts credited to the appropriation account after March 31	25,902	13,208
Net authority provided, end of year	(8,049,820)	(7,346,546)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	12,049,820	11,346,546

The accompanying notes are an integral part of this reconciliation.

Passport Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Fixed assets

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Inventories

	1986	1985
	$	$
Materials and supplies	992,389	604,184
Work in process	58,754	95,197
	1,051,143	699,381

4. Fixed assets

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Leasehold improvements	134,725	82,921	42,510	175,136
Furniture	363,072	51,462	6,287	408,247
Equipment	1,730,634	609,829	809,150	1,531,313
	2,228,431	744,212	857,947	2,114,696

Accumulated depreciation and amortization	Balance at beginning of year	Depreciation and amortization	Decrease	Balance at end of year
	$	$	$	$
Leasehold improvements	101,487	44,860	42,510	103,837
Furniture	197,744	23,577	5,907	215,414
Equipment	1,013,299	233,303	783,381	463,221
	1,312,530	301,740	831,798	782,472

5. Long-term leases

The Passport Office occupies space at twenty locations under long-term leases which expire between May 31, 1986 and August 31, 1994. The annual rental is approximately $1,600,000 ($1,550,000 in 1984-85).

6. Restatement of prior year figures

For comparative purposes, the 1985 figures have been restated to conform to the 1986 presentation.

Public Works Revolving Fund—Services and management account

MANAGEMENT REPORT

The financial statements of the Public Works Revolving Fund—Services and Management Account, have been prepared in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these statements rests with the management of the Fund.

These financial statements were prepared with objective data in accordance with the stated accounting policies and in conformity to the "consistency" principle. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. The management of the Fund is effected through the maintenance of accounts which provide a centralized record of the Fund's transactions. It is further managed and controlled through procedure manuals, instructions and directives which maintain standards of accounting and financial management. Transactions are executed in accordance with the regulations contained in the Guide on Financial Administration and the Financial Administration Act in order to maintain accountability and exercise internal control.

The transactions of the Fund have been subjected to audit by the Office of the Auditor General as part of the review of internal control and the examination of the books, records and financial statements of the Department.

Approved:

H.G. RICHARDS
Director General, Corporate Finance
(Senior full-time financial officer)

B.J. VEINOT
Assistant Deputy Minister, Comptroller
(Senior financial officer)

October 9, 1986

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Working capital change		(124,898)		16,062
Other items		38,245		(20,204)
Authority used		(86,653)		(4,142)

The accompanying notes are an integral part of this statement.

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts receivable		
Government of Canada	247,918,053	221,485,148
Outside parties	7,721,822	1,517,968
	255,639,875	223,003,116

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	4,896,689	14,429,426
Outside parties	42,496,741	125,224,977
	47,393,430	139,654,403
EQUITY OF CANADA		
Accumulated deficit	(38,200)	(38,200)
Accumulated net charge against the Fund's authority	208,284,645	83,386,913
	208,246,445	83,348,713
	255,639,875	223,003,116

The accompanying notes are an integral part of this statement.

Public Works Revolving Fund—
Services and management account—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Payments and charges	1,292,979,245	643,421,724
Recoveries	1,292,979,245	643,421,724
Net profit (loss)		

The accompanying notes are an integral part of this statement.

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year	38,200	38,200
Net profit (loss) for the year		
Balance, end of year	38,200	38,200

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Changes in current assets and liabilities	(124,897,732)	16,061,526
Net financial resources (used) provided by operating activities	(124,897,732)	16,061,526
NET FINANCIAL RESOURCES USED AND CHANGE IN THE ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, DURING THE YEAR	(124,897,732)	16,061,526
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, BEGINNING OF YEAR	(83,386,913)	(99,448,439)
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, END OF YEAR	(208,284,645)	(83,386,913)

The accompanying notes are an integral part of this statement.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1986

	1986	1985
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	208,284,645	83,386,913
Add: PAYE charges against the appropriation account after March 31	47,393,430	139,654,403
Less: amounts credited to the appropriation account after March 31	159,827,725	213,843,718
Net authority used, end of year	95,850,350	9,197,598
Authority limit	300,000,000	300,000,000
Unused authority carried forward	204,149,650	290,802,402

The accompanying notes are an integral part of this reconciliation.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Purpose and authority

Under revised terms and conditions of TB Minute 793370, the Construction Services Revolving Fund became the Public Works Revolving Fund—Services and Management Account as at April 1, 1985. The account is charged with all operating expenses for the PWC Services Program as well as disbursements on behalf of clients and credited with recoveries from client departments and agencies and other Public Works Programs based on disbursements and project costs plus salaries and benefit costs of the employees involved.

The Adjustment of Accounts Act (Bill C-22) authorized the operation of the Construction Services Revolving Fund in the current and subsequent years with a statutory limit of $55 million.

In accordance with Section 33 of the Adjustment of Accounts Act and through the 1983-84 supplementary estimates B, the Construction Services Revolving Fund was amended to include charges to be made to PWC's departmental programs and to increase the financial authority from $55 million to $150 million.

In the 1984-85 final supplementary estimates the Construction Services Revolving Fund draw-down authority was increased from $150 million to $300 million.

2. Significant accounting policies

The Public Works Revolving Fund, Services and Management Account, provides interim financing on a cost-recovery basis. The recoveries are always equal to the expenditures hence no profit is realized.

SUPPLEMENTARY INFORMATION
TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986

Names of clients	Payments, charges and recoveries
	$
Agriculture	80,744,022
Canada Employment and Immigration Commission	3,085,727
Canada Post Corporation	124,980,563
Communications	3,388,266
Correctional Service Canada	91,170,304
Energy, Mines and Resources	6,239,547
Environment	18,090,290
External Affairs	2,054,853
Fisheries and Oceans	69,418,514
House of Commons	2,486,682
Indian Affairs and Northern Development	42,547,417
National Arts Centre	1,907,462
National Defence	5,894,773
National Health and Welfare	49,609,526
National Research Council of Canada	25,327,096
Parks Canada	16,533,636
Regional Industrial Expansion	9,518,347
Revenue Canada	2,053,991
Royal Canadian Mounted Police	28,585,210
Transport	106,327,429
Other Government Departments	29,444,559
Public Works Canada—Inter-Program Charging	441,558,028
Parties external to the Government	36,161,419
	1,197,127,661
Amounts to be recovered	95,851,584
Total	1,292,979,245

Client information has been estimated based on statistical data of client demand for services for the 1985-86 fiscal year.

Public Works Revolving Fund—
Services and management account—*Concluded*

ANALYSIS OF AMOUNTS TO BE RECOVERED AS AT MARCH 31, 1986

Names of clients	Total
	$
Agriculture	4,133,168
Canada Employment and Immigration Commission	1,002,611
Canada Post Corporation	51,379,661
Canadian National Marine	403,000
Correctional Service Canada	3,567,095
Energy, Mines and Resources	972,243
Environment	2,716,059
External Affairs	210,880
Fisheries and Oceans	3,065,437
Hamilton Harbour Commission	829,159
Health and Welfare Canada	1,708,115
Indian Affairs and Northern Development	1,978,240
National Defence	297,762
National Museums of Canada	186,559
National Research Council of Canada	669,786
National Revenue	233,547
Northern Canada Power Commission	281,766
Royal Canadian Mounted Police	1,563,185
Solicitor General	1,821,897
Transport	7,147,193
Other Government Departments	2,452,574
Public Works Canada appropriations	6,735,938
Parties external to the Government	2,495,709
Total	95,851,584

Amounts outstanding are based on assessment of statistical data maintained in Regional Offices.

Race Track Supervision Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Race Track Supervision Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with stated accounting policies on a basis consistent with that of the preceding year. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

Approved by:

J. E. STONEHOUSE
for the Director General, Finance Directorate
(Senior full-time financial officer)

D. BRESNAHAN
for the Assistant Deputy Minister, Corporate Management Branch
(Senior financial officer)

July 21, 1986

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Net profit for the year	352	807	528	572
Add: items not requiring use of funds		80		128
Operating sources	352	887	528	700
Net capital acquisitions	(352)	(130)	(55)	(44)
Working capital change		(165)		706
Other item		149		(515)
Authority provided		741	473	847

The accompanying notes are an integral part of this statement.

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts receivable		
Outside parties	763,688	667,278
Fixed assets, appraisal *plus* additions at cost (Note 3)	786,488	750,607
Less: accumulated depreciation	322,759	327,706
	463,729	422,901
	1,227,417	1,090,179

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties		
Accounts payable	758,175	811,557
Vacation pay	113,459	128,723
	871,634	940,280
Long-term		
Provision for employee termination benefits	259,935	269,513
EQUITY OF CANADA		
Accumulated surplus	1,169,446	362,698
Accumulated net charge against the Fund's authority	(1,073,598)	(482,312)
	95,848	(119,614)
	1,227,417	1,090,179

The accompanying notes are an integral part of this statement.

Race Track Supervision Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Revenue		
Pari-mutuel levy	12,860,894	12,769,731
Other	1,202	6,276
	12,862,096	12,776,007
Operating expenses		
Salaries and employee benefits	3,140,615	3,153,262
Provision for employee termination benefits	(9,578)	40,843
Professional services		
Drug control services	4,111,354	3,988,946
Race patrol services	3,023,697	3,207,709
Photo finish services	828,202	798,542
Drug research	168,055	258,545
Data processing services	559	23,480
Supply and Services Canada service charges	79,122	59,481
Other	45,068	37,109
Travel and removal	249,526	197,672
Accommodation	109,235	100,119
Materials and supplies	102,731	114,529
Depreciation	86,414	85,014
Telephone	59,494	57,651
Repairs and upkeep	33,039	60,998
Miscellaneous	24,909	18,569
Loss on disposal of fixed assets	2,906	1,974
	12,055,348	12,204,443
Net profit	806,748	571,564

The accompanying notes are an integral part of this statement.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year	362,698	(208,866)
Net profit for the year	806,748	571,564
Balance, end of year	1,169,446	362,698

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Net profit	806,748	571,564
Add: depreciation	86,414	85,014
loss on disposal of fixed assets	2,906	1,974
	896,068	658,552
Changes in current assets and liabilities	(165,056)	706,223
Changes in other assets and liabilities:		
Provision for employee termination benefits	(9,578)	40,843
Net financial resources provided by operating activities	721,434	1,405,618
INVESTING ACTIVITIES:		
Fixed assets		
Purchased	(130,148)	(43,780)
Net financial resources (used) by investing activities	(130,148)	(43,780)
NET FINANCIAL RESOURCES USED AND CHANGE IN THE ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, DURING THE YEAR	591,286	1,361,838
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, BEGINNING OF YEAR	482,312	(879,526)
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, END OF YEAR	1,073,598	482,312

The accompanying notes are an integral part of this statement.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1986

	1986	1985
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(1,073,598)	(482,312)
Add: PAYE charges against the appropriation account after March 31	758,175	811,557
Less: amounts credited to the appropriation account after March 31	754,380	658,433
Net authority (provided), end of year	(1,069,803)	(329,188)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	3,069,803	2,329,188

The accompanying notes are an integral part of this reconciliation.

Race Track Supervision Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of race track supervision and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the Balance Sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Fixed assets

Fixed assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are depreciated from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Race Track Division operating the Supervision Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the Balance Sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The provision at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture and equipment	165,609	26,554	3,770	188,393
Electronic data processing equipment	126,648	28,507	29,695	125,460
Automotive	180,136	41,269	60,802	160,603
Buildings	174,451	33,818		208,269
Land	103,763			103,763
	750,607	130,148	94,267	786,488

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture and equipment	91,603	13,647	3,472	101,778
Electronic data processing equipment	90,324	23,451	27,087	86,688
Automotive	117,520	42,338	60,802	99,056
Buildings	28,259	6,978		35,237
	327,706	86,414	91,361	322,759

Self-supporting Airports and Associated Ground Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Self-supporting Airports and Associated Ground Services Revolving Fund in accordance with generally accepted accounting principles applied, except for the prospective application of accounting for interest associated with capital contributed to the Fund and services provided and received by Government departments without charge as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year. The responsibility for the integrity and objectivity of the data in these financial statements rests with management.

Some of the information included in these financial statements is based on management's best estimates and judgements, which give due consideration to materiality. To meet the reporting requirements, separate accounts are maintained on a decentralized basis for each of the airports funded by the Revolving Fund, under the functional authority of six Regional Financial Officers and the Director General, Finance, Air, and are submitted to Ottawa Headquarters for review and consolidation. Effective April 1, 1985 Treasury Board reduced the number of airports in the Fund from 23 to 9 (Halifax, Dorval, Mirabel, Ottawa, Toronto, Winnipeg, Edmonton, Calgary and Vancouver) and approved the transfer of the remaining fourteen airports to the financially dependent planning element of the Air Transportation Program.

Those airports in the Fund are subject to the departmental systems of financial management and internal control and such additional policies, practices and procedures as are necessary to facilitate financial reporting for the Revolving Fund, in accordance with the requirements of the Treasury Board and Receiver General for Canada. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are recorded to maintain accountability of Government funds and to safeguard the assets of the Revolving Fund.

Management seeks to assure the objectivity and integrity of data in its financial statements by selection, training and development of qualified staff by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization. In addition, the financial management and internal control systems are augmented by the maintenance of internal audit programs.

The accounting and financial statements of the Fund have evolved over time in conjunction with changing conditions, the evolvement of financial reporting in Canada and, more recently, in response to the reporting requirements of Treasury Board and the Receiver General for Canada.

The airports in the Revolving Fund are operated and maintained in accordance with nationally promulgated policies, standards and procedures, on a cost-recoverable basis, so as to provide safe and efficient facilities and services consistent with the protection of the environment. Certain essential services provided by the Telecommunications and the Air Traffic Control Branches are charged to the airports in the Fund.

As requested by the Deputy Minister of Transport, these financial statements have been examined by the Auditor General of Canada. The Auditor General's role is to express an opinion as to whether the financial statements present fairly the financial position of the Fund and the results of its operations and the changes in its financial position in accordance with generally accepted accounting principles applied on a consistent basis.

Approved by:

J. P. PARÉ
Director, Financial Administration Branch
(Senior full-time financial officer)

D. G. DICKSON
for the Assistant Deputy Minister, Finance
(Senior financial officer)

D. C. McAREE
Executive Director
Airports Authority Group

R. M. WITHERS
Deputy Minister of Transport

October 14, 1986

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual*	Estimates	Actual*
Net profit (loss) for the year	123,842	56,491	(37,642)	7,475
Add: items not requiring use of funds	57,758	147,463	62,581	61,553
Operating source of funds	181,600	203,954	24,939	69,028
Net capital acquisitions	(96,588)	(93,714)	(41,192)	(88,442)
Working capital change		11,733		684
Other items		(14,708)		(130)
Authority (used) provided	85,012	107,265	(16,253)	(18,860)

The accompanying notes are an integral part of this statement.

* The 1985 figures are for 23 airports and have been restated to reflect the effect of the correction of prior years errors as explained in Note 9. The 1986 figures relate to the 9 remaining airports in the Fund.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Credit (debit) balance in the accumulated net charge against the Fund's authority account	(77,677)	21,248
Add: PAYE charges against the appropriation account after March 31	51,342	65,075
Less: amounts credited to the appropriation account after March 31	33,007	38,400
Net authority used (provided), end of year	(59,342)	47,923
Authority limit	80,000	80,000
Unused authority carried forward	139,342	32,077

The accompanying notes are an integral part of this reconciliation.

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of the Self-supporting Airports and Associated Ground Services Revolving Fund as at March 31, 1986 and the statement of operations, accumulated surplus, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for interest associated with capital contributed to the Fund and services provided and received by Government departments without charge as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
October 1, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

FUND ASSETS	1986*	1985*
Current assets		
Accounts receivable and accrued revenue		
Federal Government	34,818	41,310
Outside parties	38,231	32,735
Inventory of materials and supplies	5,279	8,073
	78,328	82,118
Fixed assets at cost and appraised values (Note 4)	1,394,590	1,536,001
Less: accumulated depreciation	486,906	474,874
	907,684	1,061,127
	986,012	1,143,245

FUND LIABILITIES	1986*	1985*
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	3,253	4,110
Outside parties	58,804	69,364
Contractors holdbacks	3,074	3,965
Current portion of the provision for employee termination benefits	1,703	2,084
	66,834	79,523
Long-term liability		
Provision for employee termination benefits	10,214	13,655
EQUITY OF CANADA (Note 5)		
Accumulated net charge against the Fund's authority	(77,677)	21,248
Contributed capital	908,515	1,007,184
Accumulated surplus	78,126	21,635
	908,964	1,050,067
	986,012	1,143,245

The accompanying notes are an integral part of the financial statements.

* The 1985 figures are for 23 airports and have been restated to reflect the effect of the correction of prior years errors as explained in Note 9. The 1986 figures relate to the 9 remaining airports in the Fund.

Approved by:

R. M. WITHERS
Deputy Minister of Transport

D. G. DICKSON
Assistant Deputy Minister, Finance

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986*	1985*
Revenues		
Concessions	95,727	90,561
Landing fees	74,831	71,322
General terminal charges	49,529	46,334
Rentals	29,266	29,009
Aviation fuel charges	12,727	12,463
Service fees and miscellaneous	14,943	15,959
	277,023	265,648
Air transportation tax	205,046	168,118
	482,069	433,766
Expenses		
Salaries and wages	56,864	74,409
Employee benefits	9,016	11,454
Materials, supplies and services	89,827	115,948
Interest associated with capital contributed to the Fund (Note 3)	81,795	
Other interest	913	899
Depreciation	53,615	60,369
Terminal control costs	52,676	84,622
Headquarters and regional overhead	43,150	54,829
Grants in lieu of taxes	25,954	23,413
Services provided and received by Government departments without charge (Note 6)	11,614	
Loss on disposal of fixed assets	154	348
	425,578	426,291
Net profit for the year	56,491	7,475

* The 1985 figures are for 23 airports and have been restated to reflect the effect of the correction of prior years errors as explained in Note 9. The 1986 figures relate to the 9 remaining airports in the Fund.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Balance, beginning of year, unadjusted	16,389	11,353
Correction of prior years errors (Note 9)	5,246	2,807
Balance, beginning of year, as restated	21,635	14,160
Net profit for the year	56,491	7,475
Balance, end of year	78,126	21,635

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Balance, beginning of year	1,007,184	970,074
Reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program	7,170	36,879
Transfer of fixed assets from Canada	820	345
Transfer of fixed assets to Canada	(1,447)	(114)
Services provided and received by Government departments without charge	11,614	
Interest associated with capital contributed to the Fund	81,795	
Transfer of net assets of the 14 airports deleted from the Fund and transferred to Transport Canada in 1985-86	(198,621)	
Balance, end of year	908,515	1,007,184

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986*	1985*
OPERATING ACTIVITIES:		
Net profit for the year	56,491	7,475
Add: depreciation	53,615	60,369
loss on disposal of fixed assets	154	348
provision for employee termination benefits	285	836
interest associated with capital contributed to the Fund	81,795	
services provided and received by Government departments without charge (Note 6)	11,614	
	203,954	69,028
Changes in current assets and liabilities	11,733	684
Change in the current portion of the provision for employee termination benefits	(76)	(220)
Net financial resources provided by operating activities	215,611	69,492
INVESTING ACTIVITIES:		
Fixed assets Purchased	(93,714)	(88,442)
Net financial resources used by investing activities	(93,714)	(88,442)
FINANCING ACTIVITIES:		
Correction of prior years errors (Note 9)		2,807
Previous year accounts receivable and payable for the 14 airports transferred to Transport Canada	(22,972)	
Net financial resources (used) provided by financing activities	(22,972)	2,807
NET FINANCIAL RESOURCES (USED) PROVIDED AND CHANGE IN THE ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, DURING THE YEAR	98,925	(16,143)
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, BEGINNING OF YEAR	(21,248)	(5,105)
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, END OF YEAR	77,677	(21,248)

* The 1985 figures are for 23 airports and have been restated to reflect the effect of the correction of prior years errors as explained in Note 9. The 1986 figures relate to the 9 remaining airports in the Fund.

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and purpose

These financial statements disclose the financial position of the Airports Revolving Fund and the results of its operations within the established parliamentary authority. In addition, these financial statements demonstrate the extent of cost recovery in the operations of the airports within the Airports Revolving Fund, on the basis of allowable costs as explained in the note on significant accounting policies, below.

The Airports Revolving Fund was established in 1969 and authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c. 36 for the purpose of financing the operation and development of certain airports. As at March 31, 1979, the Fund included the international airports at Dorval, Mirabel, Toronto and Vancouver.

Effective April 1, 1979, Treasury Board approved an expansion of the Fund to include the operations of five additional international airports (Gander, Halifax, Winnipeg, Calgary and Edmonton) and fourteen national airports (Sydney, St. John's, Saint John, Fredericton, Moncton, Charlottetown, Quebec, London, Windsor, Ottawa, Saskatoon, Regina, Thunder Bay and Victoria). At that same date, the Department of Transport commenced to recover from the Fund the costs of providing certain essential operating support, including air traffic control and telecommunication and electronic services.

Effective April 1, 1980, Parliament through the passage of the Adjustment of Accounts Act repealed all Votes in respect of the accounts of the Airports Revolving Fund. Section 31 of the Act established the Self-supporting Airports and Associated Ground Services Revolving Fund as a budgetary entity with a statutory drawing authority of $80 million. In addition to this authority the Fund has the authority to spend accumulated cash receipts in excess of cash disbursements. As at the end of the 1985-86 fiscal year the Fund had accumulated cash receipts in excess of disbursements of $59 million, for a total unused authority of $139 million. If the drawing authority is exhausted either through normal operational requirements or by settlements of pending and threatened litigation (Note 7), Parliamentary action may be required to provide additional spending authority.

On November 29, 1984, the Treasury Board approved revised terms and conditions governing the operation and financing of the Fund, including the requirement for an annual financial plan to be approved by the Treasury Board. In accordance with these terms and conditions, the Treasury Board:

(a) approved the principle of funding capital expenditures through revenues, appropriations, or from the statutory drawdown authority, as determined in the annual financial plan;

(b) endorsed the principle that capital investments will be recovered from users over the life of the assets by including depreciation and a return on assets (as determined in the financial plan) in the determination of fees and charges;

(c) approved the principle of providing annual appropriations to compensate the Fund for activities of a non-commercial nature; but did not approve such an appropriation for 1985-86.

The Treasury Board also provided authority for a $1 item in the 1984-85 Supplementary Estimates (C) to amend certain provisions of the Adjustment of Accounts Act to provide specific authority for:

the making of capital expenditures within the Fund; providing capital funds from revenues, appropriations or from the drawdown authority; and providing annual compensation for costs incurred in fulfilling objectives not directly related to the operation of airports as a self-supporting entity.

In addition, the Treasury Board reduced the number of airports in the Fund to nine (Halifax, Dorval, Mirabel, Ottawa, Toronto, Winnipeg, Edmonton, Calgary and Vancouver) and approved the transfer of the remaining fourteen airports to the Financially Dependent Airports planning element of the Air Transportation Program. The change took effect April 1, 1985.

The revised terms and conditions state that the basic principle underlying the Fund is that it shall be operated as a financially self-supporting entity, in accordance with the following:

(1) The Fund shall operate on the basis of financial plans to be submitted annually for approval by the Treasury Board. Financial plans will include, inter alia, a review of past performance with respect to approved financial and management objectives; proposed performance targets, fee changes, capital expenditures, and allocations of revenues, overhead and indirect costs; a five-year forecast of revenues, expenditures and profitability; and, recommendations as to source and application of funds for the upcoming year.

(2) The Fund shall recover all its expenses through revenues, subject to the following:
   (a) capital funds will be provided from revenues, appropriations, or the statutory authority, as determined in the approved financial plan;
   (b) capital appropriations to the Fund are to be recovered under terms and conditions to be approved by the Treasury Board in the annual financial plan;
   (c) subject to approval by the Treasury Board, the Fund will be eligible for payments, through appropriations in Main Estimates, for costs incurred in support of activities, the costs for which are not to be recovered from users (these provisions were not enforced during the year); and,
   (d) in any given year, revenues of up to 110% of those forecast in Main Estimates may be expended without further reference to the Treasury Board.

(3) As approved in the financial plan, surplus monies generated by the Fund in a given year may be used to repay any outstanding drawdown against the non-lapsing statutory authority, to pay a return to the Consolidated Revenue Fund (CRF) on capital payments made through appropriations, or be retained in the CRF as a credit to the Fund if no drawdown exists.

(4) Airports shall be eligible for inclusion in the Fund if deemed capable of recovering on average, 90% of operating costs, including depreciation, over a five-year forecast period, either as individual entities or as complementary airports serving the same geographic area.

(5) Capital funds within the Fund will be subject to allotment control in accordance with Treasury Board policy.

(6) Subject to these terms and conditions, it is expected that the Fund will operate within the limits of the statutory drawdown authority approved by Parliament.

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

(a) Inventory

Inventory of materials and supplies, maintained for repair and maintenance purposes at the airports, is carried at the lower of cost and replacement value.

(b) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979 are recorded at appraised values established by the Department of Transport in accordance with Treasury Board Circular 1970-7 of January 8, 1970. Fixed assets transferred to the Fund as at April 1, 1979 are recorded at their depreciated value at that date. Subsequently, all transfers of fixed assets from and to Canada are recorded at net book value at the date of transfer.

Project administration costs, including interest incurred during the construction of new airports, are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific fixed assets. Additions, renewals and betterments which extend the economic lives of the assets are capitalized. Maintenance and repairs are charged to operations.

(c) Depreciation

Depreciation is charged on a straight-line method based on the estimated useful life of the asset.

The depreciation rates used within the major classes of assets are as follows:

Terminal and facilities	2.5% to 5.0%
Runways and other paved surfaces	3.3% to 5.5%
Machinery	3.3% to 5.0%
Equipment	
Static	5.0% to 9.0%
Mobile	6.0% to 18.0%
Airport development costs (excluding interest)	10.0%
Capitalized interest	4.2% (the average rate of depreciation)

(d) Air transportation tax

Air transportation tax is levied and collected under the Excise Tax Act, Part II by the Minister of National Revenue. By authority of Appropriation Acts, tax received during the year is remitted to the Department of Transport. Of the total tax revenue 14.4% is credited to air navigational services, the balance is allocated among airports in the air transportation program based on the number of enplaned and deplaned passengers.

(e) Terminal control costs

Terminal control costs are those air navigational services associated with the approach, landing and take-off of aircraft at an airport and the control of enroute flights while traversing a terminal control area. The costing of terminal control includes direct and indirect costs and depreciation for air traffic services, flight service stations, technical support services, flight calibration, and meteorological services.

(f) Headquarters and regional overhead

Headquarters and regional overhead reflects the charges by Transport Canada for providing technical and administrative services to the Fund. Since expenditures are not readily identifiable with specific services, these charges are a percentage of direct operating and maintenance expenses of the Fund.

(g) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports of the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Public Works and recovered from the Fund.

The grants are not finalized until they have been audited by the Department of Public Works, often several years in arrears. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Pension plan

Transport Canada employees operating the airports of the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Retirement Benefits Account.

(i) Employee termination benefits

Termination benefits accrue to Transport Canada employees operating airports of the Fund. Payment of these benefits is made to employees on separation or retirement. The cost of these benefits is expensed in the year in which they are earned.

3. Change in accounting policy

During the 1985-86 fiscal year the Revolving Fund adopted the policy of accounting for interest associated with capital contributed to the Fund and services provided and received by other Government departments without charge (Note 6). This change has been applied prospectively because the necessary financial data is not available for retroactive application.

Interest associated with capital contributed to the Fund was calculated using an interest rate (10.35%) based on Crown corporation borrowing rates weighted against the net book value of capital acquisitions for the last 20 years. This rate was applied against the average of the opening contributed capital balance and the closing contributed capital balance *less* the surplus in the accumulated net charge against the Fund's authority account. The interest applicable to 1985-86 is $81.795 million.

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

4. Fixed assets

	1986		1985	
	Cost and appraised values	Accumulated depreciation	Cost and appraised values	Accumulated depreciation
	(in thousands of dollars)			
Land and land development costs	111,934		126,215	
Terminals and facilities	610,324	239,934	656,702	230,171
Runways and other paved surfaces	415,082	153,411	429,346	152,006
Machinery and equipment	56,547	30,634	77,640	34,385
Airport development costs	82,391	62,927	82,391	58,312
Construction in progress	118,312		163,707	
	1,394,590	486,906	1,536,001	474,874
Net book value	907,684		1,061,127	

5. Equity of Canada

(a) Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority at the end of the year shown as part of the Equity of Canada, represents the net accumulation of all cash transactions made through the Consolidated Revenue Fund.

The Consolidated Revenue Fund is the central account through which all Government receipts and disbursements flow. All cash transactions of the Fund are therefore made through the Consolidated Revenue Fund. By virtue of the Fund's mandate, it receives credit for all revenues generated and is empowered to draw funds under statutory authority from the Consolidated Revenue Fund for any shortfalls.

A drawdown on the Fund's authority occurs when accumulated cash disbursements exceed accumulated cash receipts (credit balance) and bears interest at a rate determined by the Minister of Finance. An accumulated excess of cash receipts over cash disbursements (debit balance) represents an addition to the drawing authority of the Fund.

(b) Contributed capital

Contributed capital includes the amounts representing working capital advances, the values assigned to assets transferred from and to Canada, deletion of loans from Canada, services provided and received by Government departments without charge, interest associated with capital contributed to the Fund, the transfer of net assets of the 14 airports deleted from the Fund effective April 1, 1985, and reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program.

(c) Accumulated surplus

The accumulated surplus account at the end of the year represents the net accumulation of surpluses and deficits since the establishment of the Fund.

The accumulated deficit and accumulated net charge against the Fund's authority for the 14 airports no longer in the Fund have not been removed from the Equity of Canada portion of the balance sheet. The effect is illustrated in the table below:

	As reported on the balance sheet	For 9 airports only
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(77,677)	(422,936)
Contributed capital	908,515	996,883
Accumulated surplus	78,126	335,017

6. Related party transactions

In the course of operations the Fund receives certain direction and administration services from the Department of Transport and other Government departments without charge. These services include $10.002 million for Transport Canada departmental administration overhead, $5.835 million (includes provincial sales tax of $2.500 million paid to provinces by the Department of Finance) for services provided without charge by other Government departments, and $.875 million for the settlement of a lawsuit paid on behalf of Pearson International Airport by Transport Canada.

The airports provide maintenance services and other services to Transport Canada and airports not in the Fund. The cost of those services was $.535 million. Other services provided without charge include $4.281 million relating to the exemption of landing fees for state and military aircraft, and $.282 million for space provided at airports for VIP lounges and chapels.

7. Contractual obligations

As at March 31, 1986, the Fund was committed to expenditures totalling approximately $78 million under fixed asset construction and maintenance contracts.

8. Contingent liabilities

The Department of Transport is a defendant in certain pending and threatened litigations related to the operations of the Fund. The aggregate amount of claims in respect thereof as at March 31, 1986 is approximately $176 million. These claims include a legal suit filed in the Federal Court of Canada by a group of major international air carriers challenging the legality of the Air Services Fees Regulations related to the transoceanic landing fee levied under Section 5 of the Aeronautics Act. They have claimed reimbursement of all transoceanic landing fees paid since 1974. The action was heard in 1986, and no decision has as yet been rendered. Any settlement resulting from the resolution of these contingent liabilities will be accounted for as a prior period adjustment.

Self-supporting Airports and Associated Ground Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

9. Correction of prior years errors

Errors in the calculation of general terminal fees on embarkation for various air carriers at the revolving fund airports, and the calculation of depreciation expense at the Mirabel airport has resulted in the understatement of prior years income.

As a result the balance of the accumulated surplus as of March 31, 1986 has been restated to show a retroactive adjustment of $5.2 million ($3.3 million for general terminal fees and $1.9 million for depreciation at Mirabel).

The credit of $5.2 million to accumulated surplus includes an amount of $2.4 million ($2.3 million for general terminal fees and $.1 million for depreciation) applicable to the year ended March 31, 1985 and net income for that year has been restated. The remaining $2.8 million ($1 million for general terminal fees and $1.8 million for depreciation) relates to years prior to 1985 and has been applied against the balance of accumulated surplus for the year ended March 31, 1984.

The figures reported as at March 31, 1985 for accounts receivable and accumulated depreciation, have also been restated.

Public Service Commission—
Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements are prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgements and give due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless indicated otherwise.

The Financial Services Directorate and the Fund's Comptroller, who reports functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's Comptroller, financial services officers and by the Financial Services Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

During 1985-86, the Fund was able to respond to Government as well as to voluntary restraint measures by limiting its average rate increases to 3.61%. Further, it has reflected a rate decrease of approximately 2.7% for 1986-87 and thereby assists user departments to operate within the Government spending restraints. An annual review will be conducted each year as part of the budgetary process and will allow the Fund to respond to further Government restraint measures.

Approved by:

RICHARD GLASS
For the Director, Financial Services
(Senior full-time financial officer)

M. J. MURPHY
Executive Director, Corporate Management
(Senior financial officer)

July 21, 1986

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Net profit for the year	190	351	(84)	1,429
Add: items not requiring use of funds		303		504
Operating sources of funds	190	654	(84)	1,933
Net capital acquisitions	(250)	(313)		(1,127)
Working capital change	12	572	76	202
Other items		(204)		(345)
Authority provided	(48)	709	(8)	663

The accompanying notes are an integral part of this statement.

Public Service Commission—
Staff Development and Training Revolving Fund—
Continued

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts receivable		
Government of Canada	1,928,143	2,559,051
Outside parties	46,659	62,496
Accountable advances to employees	425	925
Prepaid expenses	213,473	230,417
	2,188,700	2,852,889
Fixed (Note 4)		
At cost	1,764,475	1,486,610
Less: accumulated depreciation	486,510	274,590
	1,277,965	1,212,020
	3,466,665	4,064,909

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,156,908	1,309,680
Outside parties		
Accounts payable	183,254	337,852
Vacation pay	655,438	416,732
Deferred revenue	47,449	71,008
	2,043,049	2,135,272
Long-term		
Provision for employee termination benefits	1,027,950	1,010,723
EQUITY OF CANADA		
Accumulated surplus	4,663,564	4,182,444
Accumulated net charge against the Fund's authority	(4,267,898)	(3,263,530)
	395,666	918,914
	3,466,665	4,064,909

The accompanying notes are an integral part of this statement.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Revenue		
Course fees and services	12,310,572	12,899,352
Catering and accommodation	694,007	766,689
	13,004,579	13,666,041
Operating expenses		
Salaries and employee benefits	7,923,469	7,243,119
Provision for employee termination benefits	56,398	206,657
Rentals	1,371,637	1,117,473
Professional and special services	868,716	1,127,267
Catering and accommodation	831,758	689,943
Travel and communications	497,061	451,708
Information	334,375	475,974
Materials and supplies	305,833	394,909
Depreciation	217,118	209,351
Administrative and financial services	204,000	204,000
Loss on disposal of fixed assets	29,571	87,396
Repairs	1,888	14,744
Other	11,635	14,377
	12,653,459	12,236,918
Net profit	351,120	1,429,123

The accompanying notes are an integral part of this statement.

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year, unadjusted	4,182,444	2,371,516
Prior years adjustments (Note 5)	130,000	381,805
Balance, beginning of year, as restated	4,312,444	2,753,321
Net profit for the year	351,120	1,429,123
Balance, end of year	4,663,564	4,182,444

The accompanying notes are an integral part of this statement.

Public Service Commission—
Staff Development and Training Revolving Fund—
Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Net profit	351,120	1,429,123
Add: provision for employee termination benefits	56,398	206,657
depreciation	217,118	209,351
loss on disposal of fixed assets	29,571	87,396
	654,207	1,932,527
Changes in current assets and liabilities	571,966	202,228
Changes in other assets and liabilities:		
Payments on and change in the provision for employee termination benefits	(39,170)	(9,806)
Net financial resources provided by operating activities	1,187,003	2,124,949
INVESTING ACTIVITIES:		
Fixed assets Purchased	(312,635)	(1,126,962)
Net financial resources (used) by investing activities	(312,635)	(1,126,962)
FINANCING ACTIVITIES:		
Prior years adjustments	130,000	
Net financial resources provided by financing activities	130,000	
NET FINANCIAL RESOURCES PROVIDED AND CHANGE IN THE ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, DURING THE YEAR	1,004,368	997,987
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, BEGINNING OF YEAR	3,263,530	2,265,543
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, END OF YEAR	4,267,898	3,263,530

The accompanying notes are an integral part of this statement.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1986

	1986	1985
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(4,267,898)	(3,263,530)
Add: PAYE charges against the appropriation account after March 31	1,325,346	1,526,739
Less: amounts credited to the appropriation account after March 31	1,849,943	2,346,888
Net authority (provided) end of year	(4,792,495)	(4,083,679)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	9,292,495	8,583,679

The accompanying notes are an integral part of this reconciliation.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of $4,573,071 have been deleted from the accounts. An amount of $1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(b) Fixed assets and depreciation

Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing fixed asset purchases and charging operations for the use of these assets. These fixed assets are depreciated on the declining balance method from the year of acquisition over their useful lives as follows:

Office and classroom furniture	10 years
Office and classroom equipment	6 to 7 years
EDP and word processing equipment	4 years

(c) Prepaid expenses

Under the terms of two contracts, advance payments are made to suppliers for the provision of video learning tapes and are recorded as prepaid expenses on the balance sheet. The operations of the Fund are charged with expenses coincident with the provision of services.

3. Subsidized operations

Appropriation funds in the amount of $2,784,163 were paid to the Staff Development and Training Revolving Fund for the 1985-86 fiscal year. These funds were approved to cover the cost of the ongoing operations which are not cost recoverable. The comparative figure for 1984-85 is $2,885,000.

Public Service Commission—
Staff Development and Training Revolving Fund—
Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	725,569	142,767	19,979	848,357
Equipment	365,417	88,559	4,972	449,004
EDP and word processing equipment	395,624	81,309	9,819	467,114
	1,486,610	312,635	34,770	1,764,475

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	76,502	77,385	1,998	151,889
Equipment	44,000	60,863	746	104,117
EDP and word processing equipment	154,088	78,870	2,455	230,503
	274,590	217,118	5,199	486,509

5. Prior years adjustments

The prior years adjustments represent a reduction in the rental costs of the Centre for Executive Development—Touraine for 1984-85. This charge was originally established by a Payable at Year-End. During 1985-86 the reconciliation of the Public Works Canada Facilities Inventory System and the Occupancy Agreements for the centre identified that charges were overstated by $130,000.

Stores Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Transport Canada Stores Revolving Fund as authorized by Treasury Board and in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. The Department maintains a set of records for the Fund which provide a centralized summary of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The operation of the Transport Canada Stores Revolving Fund is primarily designed to provide for the acquisition of recurring requirements of material and insurance spares in support of the operations of the Air, Marine, Surface and Departmental (Headquarters) Groups across Canada. The cost of operating, administering and controlling the supply activities associated with the Fund is shared jointly by the operating Groups and Headquarters corporate management under the direct guidance of the Director, Materiel and Contracting Services and the Assistant Deputy Minister, Finance.

The Assistant Deputy Minister, Finance develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Department has decided to terminate the operations of the Fund effective at the close of the 1986-87 fiscal year. During the current fiscal year, a Treasury Board submission will be prepared in order to obtain the appropriate approval required to effect this termination. In addition, this submission will request approval to write off inventory losses due to obsolescence, miscellaneous adjustments, as well as bad debt expenses.

Approved by:

J. P. PARÉ
Director, Financial Administration Branch
(Senior full-time financial officer)

D. G. DICKSON
for the Assistant Deputy Minister, Finance
(Senior financial officer)

October 9, 1986

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Net loss for the year		(1,905)		(472)*
Operating use of funds		(1,905)		(472)
Working capital change	(3,600)	(2,212)	(2,700)	928*
Other items		(817)		(1,416)
Authority used	(3,600)	(4,934)	(2,700)	(960)

The accompanying notes are an integral part of this statement.
*Amends reporting in previous year's Public Accounts.

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts receivable		
Government of Canada	952,877	1,397,330
Outside parties	8,888	44,861
Inventories at cost		
Materials and supplies (Note 3)	35,312,817	32,246,473*
	36,274,582	33,688,664

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,131,504	129,070
Outside parties	2,032,289	2,661,419
	3,163,793	2,790,489
EQUITY OF CANADA		
Accumulated deficit	(3,471,482)	(1,566,870)*
Accumulated net charge against the Fund's authority	36,582,271	32,465,045
	33,110,789	30,898,175
	36,274,582	33,688,664

The accompanying notes are an integral part of this statement.
* Amends reporting in previous year's Public Accounts.

Stores Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Sales	13,777,812	17,003,283
Cost of goods sold	13,777,812	17,003,283
Gross margin		
Operating expenses		
Losses on inventory due to obsolescence and miscellaneous adjustments (Note 3)	1,874,839	472,553*
Bad debt expenses	29,773	
	(1,904,612)	(472,553)
Net loss	(1,904,612)	(472,553)

The accompanying notes are an integral part of this statement.
*Amends reporting in previous year's Public Accounts.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985*
	$	$
Balance, beginning of year, unadjusted		
Prior years' adjustment (Note 3)		(1,094,317)
Balance, beginning of year, as restated	(1,566,870)	(1,094,317)
Net loss for the year	(1,904,612)	(472,553)
Balance, end of year	(3,471,482)	(1,566,870)

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Net loss for the year	(1,904,612)	(472,553)
Change in current assets and liabilities	(2,212,614)	928,257*
Net financial resources (used) provided by operating activities	(4,117,226)	455,704
NET FINANCIAL RESOURCES USED AND CHANGE IN THE ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, DURING THE YEAR	(4,117,226)	455,704
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, BEGINNING OF YEAR	(32,465,045)	(32,920,749)
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, END OF YEAR	(36,582,271)	(32,465,045)

The accompanying notes are an integral part of this statement.
*Amends reporting in previous year's Public Accounts.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1986

	1986	1985
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	36,582,271	32,465,045
Add: PAYE charges against the appropriation account after March 31	3,163,418	2,790,489
Less: amounts credited to the appropriation account after March 31	940,866	1,384,630
Net authority used, end of year	38,804,823	33,870,904
Authority limit	43,700,000	43,700,000
Unused authority carried forward	4,895,177	9,829,096

The accompanying notes are an integral part of this reconciliation.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and purpose

The Stores Revolving Fund was authorized by the Adjustment of Accounts Act, S.C. 1980, c. 17, with an authorized working capital limit of $30,000,000, which was increased to $35,700,000 by Appropriation Act No. 4, 1981-82 and to $43,700,000 by Appropriation Act No. 4, 1983-84. An amount of $25,489,058, representing the net assets of the "Stores Working Capital Advance", was assumed by the Fund and charged against the authority when the Fund became budgetary in 1981.

The objective of the Fund is to establish an effective central control and accountability over the purchasing, stocking and issuing of expendable items, controllable items and initial sparing for depot stocks required by the Department.

2. Significant accounting policies

(a) Inventories
Inventories are valued at cost.

(b) Sales pricing
Selling prices to consumers are on the basis of acquisition costs.

3. Correction of an error in prior years' financial statements

During the year an error affecting prior years' financial statements was uncovered. Losses on inventory due to obsolescence and miscellaneous adjustments were inadvertently reported in inventory rather than in operating expenses.

In accordance with generally accepted accounting principles, all relevant 1984-85 statements have been restated to reflect this correction.

As a result of this error, applicable to the 1980-81 to 1984-85 fiscal years, the inventories, accumulated deficit accounts and the statement of operations as at March 31, 1985, have been adjusted by $1,566,870 representing the cumulative amount of obsolescence and miscellaneous adjustments as at that date. Of the $1,566,870, $472,553 is applicable to 1984-85 and has been charged to operating expenses for that year. The remaining $1,094,317 is applicable to years prior to April 1, 1984 and the accumulated deficit at that date has been adjusted accordingly.

Supply Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Supply Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these statements rests with the Finance, Personnel and Administration sector. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept.

Approved by:

R. J. NEVILLE
Comptroller

R. M. EMOND
Assistant Deputy Minister
Finance, Personnel and Administration

August 11, 1986

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986		1985	
	Estimates	Actual	Estimates	Actual
Net profit for the year	1,371	647	595	22,763
Add: items not requiring use of funds	3,177	4,130	3,397	3,561
Operating sources of funds	4,548	4,777	3,992	26,324
Net capital acquisitions	(13,234)	(4,741)	(4,582)	(5,419)
Working capital change	(9,896)	21,748	(6,182)	8,996
Other items		(15,542)		5,644
Authority provided	(18,582)	6,242	(6,772)	35,545

The accompanying notes are an integral part of this statement.

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts receivable		
Government of Canada	120,844,011	130,771,514
Outside parties	4,967,000	5,686,000
Inventories at cost (Note 3)	22,602,627	20,015,389
Current portion of net investment in the electronic data processing (EDP) equipment leases	79,195	226,967
Other	2,865,881	887,417
	151,358,714	157,587,287
Long-term receivable		
Net investment in the electronic data processing (EDP) equipment leases (Note 7)	208,936	151,556
Fixed assets at cost (Note 6)	32,780,242	29,789,184
Less: accumulated depreciation	18,307,697	16,036,546
	14,472,545	13,752,638
Leasehold improvements at cost (net of amortization)	1,977,560	2,085,513
Other		
Crown copyrights at nominal value	1	1
	168,017,756	173,576,995

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	10,612,151	8,375,707
Outside parties	60,837,203	48,080,302
Deferred revenue	1,580,066	1,054,307
	73,029,420	57,510,316
EQUITY OF CANADA		
Accumulated surplus	14,647,189	36,763,154
Accumulated net charge against the Fund's authority	80,341,147	79,303,525
	94,988,336	116,066,679
	168,017,756	173,576,995

The accompanying notes are an integral part of this statement.

Supply Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Sales (Note 4)		
Regional supply	177,825,576	175,853,658
Printing and communications	171,600,108	177,452,602
Commercial acquisitions	160,589,437	179,666,246
Science and engineering acquisitions	37,453,981	43,881,982
Major crown projects	22,523,430	18,563,812
Export supply	6,313,400	5,460,194
Program administration	1,045,861	1,335,113
	577,351,793	602,213,607
Cost of sales (Note 4)	361,727,517	372,467,093
Gross margin	215,624,276	229,746,514
Operating expenses		
Salaries and employee benefits	130,575,116	125,166,987
Professional and special services	29,905,233	30,088,877
Accommodation	16,677,164	16,607,935
Repairs, supplies, miscellaneous	7,734,443	8,277,579
Interest	6,786,538	5,721,324
Travel and removal	5,530,953	5,174,575
Freight out	5,488,899	5,137,487
Communications	5,275,888	4,627,542
Depreciation and amortization	2,561,076	2,136,882
Rentals	2,227,713	1,672,335
Information	1,707,913	1,550,446
Inventories and other losses	680,744	874,456
Loss on disposal of fixed assets	152,429	253,454
Cash discounts	(327,022)	(306,519)
	214,977,087	206,983,360
Net profit	647,189	22,763,154

The accompanying notes are an integral part of this statement.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance, beginning of year	36,763,154	19,691,677
Net profit for the year	647,189	22,763,154
	37,410,343	42,454,831
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account	(22,763,154)	(5,691,677)
Balance, end of year	14,647,189	36,763,154

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
OPERATING ACTIVITIES:		
Net profit	647,189	22,763,154
Add: depreciation	3,478,390	2,874,807
amortization of leasehold improvements	498,690	432,314
loss on disposal of fixed assets	152,429	253,454
	4,776,698	26,323,729
Changes in current assets and liabilities	21,747,677	8,996,011
Net financial resources provided by operating activities	26,524,375	35,319,740
INVESTING ACTIVITIES:		
Changes in other assets and liabilities		
Net investment in the electronic data processing (EDP) equipment leases	(57,380)	176,707
Fixed assets		
Equipment—Purchased	(4,350,726)	(5,073,369)
Leasehold improvements—Purchased	(390,737)	(345,863)
	(4,741,463)	(5,419,232)
Net financial resources (used) by investing activities	(4,798,843)	(5,242,525)
FINANCING ACTIVITIES:		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account	(22,763,154)	(5,691,677)
Net financial resources (used) by financing activities	(22,763,154)	(5,691,677)
NET FINANCIAL RESOURCES USED AND CHANGE IN THE ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, DURING THE YEAR	(1,037,622)	24,385,538
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, BEGINNING OF YEAR	(79,303,525)	(103,689,063)
ACCUMULATED NET CHARGE AGAINST THE FUND'S AUTHORITY ACCOUNT, END OF YEAR	(80,341,147)	(79,303,525)

The accompanying notes are an integral part of this statement.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1986

	1986	1985
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	80,341,147	79,303,525
Add: PAYE charges against the appropriation account after March 31	64,472,930	42,551,594
Less: amounts credited to the appropriation account after March 31	112,274,695	105,836,959
Net authority used, end of year	32,539,382	16,018,160
Authority limit	200,000,000	200,000,000
Unused authority carried forward	167,460,618	183,981,840

The accompanying notes are an integral part of this reconciliation.

Supply Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Purpose and authority

The objective of the Fund is to acquire and provide goods and/or services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976, and with the Expositions Revolving Fund effective April 1, 1977.

Effective April 1, 1980, Parliament through the passage of the "Adjustment of Accounts Act", repealed all votes in respect of the accounts of the Supply Revolving Fund. Section 29 of the Act established the Supply Revolving Fund as a budgetary entity with a statutory non-lapsing drawing authority of $150 million. The authorized limit of the Fund was subsequently increased to $200 million through the Appropriation Act No. 4, 1981-82.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the Balance Sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

An amount of $44,171,345, representing net assets assumed by the Fund and assets contributed to the Fund, was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, accumulated surplus has been transferred to the Fund's authority as follows:

	$
1982-83	3,256,386
1983-84	4,888,134
1984-85	5,691,677
1985-86	22,763,154
	36,599,351

2. Significant accounting policies

(a) Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting with the following variations:

(i) The accrual policy for recording certain acquisition revenue is based on detailed and validated statistical analysis of the procurement workload. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue. This policy was revised April 1, 1985. As a result, on contracts ranging from $200,000 to $50 million, an initial fee equal to 50% on Science and Engineering Acquisition contracts and 65% on Commercial Acquisition and Printing Acquisition contracts is charged at the date of contract issuance and the balance of the fee is charged over the life of the contract. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not materially violated.

(ii) Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The total liability of these benefits is not accrued, however, the actual expenses are recorded in the period in which they are incurred. The unaccrued liability is reflected in Note 8.

(b) Depreciation

Depreciation is calculated on a straight-line basis over the established useful life of the fixed assets, generally 5 to 10 years.

3. Inventories

	1986	1985
	$	$
Raw materials and finished goods	20,686,944	17,274,339
Work-in-process	1,915,683	2,741,050
	22,602,627	20,015,389

4. Sales and cost of sales

For consolidation purposes, sales and cost of sales in the amount of $28,018,000 ($26,846,747 in 1985) have been eliminated.

5. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self insurance.

Supply Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

6. Fixed assets and accumulated depreciation

Depreciation in the amount of $1,416,004 has been included in the cost of sales in the statement of operations.

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	3,892,663	573,669	100,117	4,366,215
Electronic data processing (EDP) equipment	9,040,451	1,806,900	212,143	10,635,208
Automotive	867,035	73,837	61,307	879,565
Warehouse equipment	2,223,293	350,526	12,391	2,561,428
Printing equipment	12,547,805	1,467,248	972,541	13,042,512
Audio-video	1,217,937	78,546	1,169	1,295,314
	29,789,184	4,350,726	1,359,668	32,780,242

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	2,189,344	659,283	86,797	2,761,830
Electronic data processing (EDP) equipment	3,194,396	1,292,621	110,306	4,376,711
Automotive	454,596	111,752	48,467	517,881
Warehouse equipment	1,119,169	170,590	1,082	1,288,677
Printing equipment	8,441,232	1,173,742	960,119	8,654,855
Audio-video	637,809	70,402	468	707,743
	16,036,546	3,478,390	1,207,239	18,307,697

7. Net investment in the electronic data processing (EDP) equipment leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase the designated electronic data processing (EDP) equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from departments over a one to five year period under direct financing leasing agreements. Title to the equipment remains with the Supply Revolving Fund until the cost of the equipment is paid in full. Payments by the client departments for the long-term investment in leases are due—$62,518 in 1987-88, $70,216 in 1988-89 and $76,202 in 1989-90.

8. Employee benefits liability

The unaccrued liability for employee benefits consists of termination benefits and vacation pay.

	1986	1985
	$	$
Termination benefits	29,094,882	29,860,615
Vacation pay	6,975,063	7,609,610
	36,069,945	37,470,225

9. Deferred acquisition contract fees

In accordance with the Department's revised policy on smoothing revenue for certain types of contracts as detailed in 2(a)(i), the value of deferred acquisition fees on uncompleted contracting work as at March 31, 1986 amounted to $14,211,618. In addition, the change in policy had the effect of reducing the amount of $33,832,001 outstanding as at March 31, 1985 by $13,135,000 to $20,697,001.

10. Changes in financial statement presentation

The 1985 figures have been restated to conform with the 1986 presentation requirements.

SECTION 2

1985-86
PUBLIC ACCOUNTS

Financial Statements of Departmental Corporations and Other Entities

CONTENTS

	Page
Departmental corporations—	
Agricultural Stabilization Board	2.2
Atomic Energy Control Board	2.5
Canada Employment and Immigration Commission	2.9
Canadian Aviation Safety Board	2.16
Canadian Centre for Occupational Health and Safety	2.18
Crown Assets Disposal Corporation	2.21
Director of Soldier Settlement	2.28
Economic Council of Canada	2.29
Fisheries Prices Support Board	2.31
Medical Research Council	2.36
National Museums of Canada	2.39
National Research Council of Canada	2.46
Natural Sciences and Engineering Research Council	2.48
Science Council of Canada	2.52
Social Sciences and Humanities Research Council	2.54
The Director, The Veterans' Land Act	2.57
The National Battlefields Commission	2.58
Other entities—	
Agricultural Products Board	2.60
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children	2.64
Canadian Grain Commission	2.67

FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Agricultural Stabilization Board

MANAGEMENT REPORT

In connection with the recording of financial transactions in the accounts of Canada and the reporting of financial information to be included in the Public Accounts, relating to Agricultural Stabilization Board for the year ended March 31, 1986, we make the following representations, based on the best of our knowledge and belief.

We have prepared the accompanying statement of operations of the Agricultural Stabilization Board in accordance with the reporting requirements and standards of the Receiver General for Canada, the responsibility for the integrity and objectivity of data in this financial statement resting with the Board.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staff of Agriculture Canada and that of the Office of the Auditor General. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

A. E. PROULX
Secretary-Manager

Y. JACQUES
Vice-Chairman

August 15, 1986

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the statement of operations of the Agricultural Stabilization Board for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Board for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

As explained in Note 5 to the statement of operations, included in expenditure is an amount of $21 million that has been used to finance certain marketing costs of the Canadian Dairy Commission. The Appropriation Acts and Estimates for the year ended March 31, 1986 provide funds for payments to producers pursuant to the Agricultural Stabilization Act with no mention of financing marketing costs of the Commission. Therefore, I am of the opinion that, during the year ended March 31, 1986, $21 million was used in a manner not authorized by Parliament.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1986

Agricultural Stabilization Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Expenditure		
Payments to the Canadian Dairy Commission for the benefit of producers of industrial milk and cream (Note 5)	301,000	326,512
Deficiency payments in respect of		
Hogs	15,014	56,565
Cattle	9,713	
Sugar Beets	2,433	10,180
Peaches	1,609	
Pears	1,270	4
Prunes	452	
Corn	284	12,534
Colored Beans	47	3,674
Carrots	34	125
Soybeans	17	168
Apples	10	114
Onions	9	51
Wool	5	141
Lambs	4	14
Cabbages	4	9
White Beans		11
Cucumbers		8
Potatoes		7
Rutabagas		4
	30,905	83,609
Administration		
Salaries and employee benefits (Note 4)	1,622	1,764
Data processing	766	222
Accommodation	303	275
Equipment and furnishings	86	
Travel	35	26
Professional and special services	30	71
Employee termination benefits	28	27
Telecommunications services	23	24
Accounting services	21	69
Utilities, material and supplies	19	26
Advertising services	18	31
Rentals	5	35
Executive Board	4	5
	2,960	2,575
	334,865	412,696
Revenue		
Refunds of previous years' expenditure	138	72
Adjustment of prior year's Payables at Year End		2,220
	138	2,292
Net cost of operations	334,727	410,404
Reconciliation to use of appropriations:		
Net cost of operations	334,727	410,404
Add: revenue credited to non-tax revenue	138	2,292
Less: services provided without charge by Government departments (Note 4)	1,043	740
Use of appropriations (Note)	333,822	411,956

The accompanying notes are an integral part of this statement.

Approved:

A. E. PROULX
Secretary-Manager

Y. JACQUES
Vice-Chairman

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986

1. Authority and objectives

The Board, which was established in 1957 and operates under the authority of the Agricultural Stabilization Act, consists of three members appointed by the Governor in Council. The Board is a departmental corporation named in Schedule B to the Financial Administration Act.

The objectives of the Board are to stabilize the prices of agricultural commodities in order to assist the agricultural industry to realize fair returns for its labour and investment and to maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

The Board's operating expenditures and contributions for designated commodities are funded by a budgetary lapsing authority, while contributions for named commodities pursuant to the minimum provisions of the Agricultural Stabilization Act are funded through a statutory authority.

2. Significant accounting policies

(a) Expenditure recognition

Expenditures funded by a budgetary lapsing authority are recorded on the accrual basis, except that termination benefits and vacation pay are recorded on the cash basis, in conformity with the Government of Canada accounting policy for recording Payables at Year End. Expenditures funded by a statutory authority are recorded on the cash basis.

Settlements, if any, arising from litigation or other contingent liabilities are expensed as disbursed.

(b) Adjustment of prior year's Payables at Year End

Adjustment of any overstatement of prior year's Payables at Year End is recorded as revenue in the year during which the amounts payable are disbursed.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received.

(d) Capital purchases

Acquisitions of capital assets are charged to administrative expenditure in the year of purchase.

(e) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in administrative expenditure.

3. Use of parliamentary appropriations

	1986	1985
	(in thousands of dollars)	
Agriculture—Agri-Food Development Program		
Vote 15—Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provisions of the Agricultural Stabilization Act	307,357	397,264
Vote 5—Operating expenditures	1,918	1,835
Statutory—Payments to producers for named commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	24,547	12,857
Use of appropriations	333,822	411,956

Agricultural Stabilization Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986—*Concluded*

4. Services provided without charge

(a) Services provided to the Board

	1986	1985
	(in thousands of dollars)	
Data processing	477	125
Accommodation	303	275
Employee benefits	238	266
Accounting services	21	69
Executive Board	4	5
	1,043	740

(b) Services provided by the Board

During the year the Board provided support staff to other entities within the Department of Agriculture on a temporary basis. This amounted to 16 person-years with a salary cost of $370,000.

5. Authority for payments to the Canadian Dairy Commission

Included in expenditure is an amount of $21 million that has been disbursed to finance marketing costs paid by the Canadian Dairy Commission. While, in the opinion of the Board, this use by the Commission is consistent with Governor in Council approval given pursuant to the Agricultural Stabilization Act, it is not consistent with the basis upon which funds have been voted by Parliament. The Appropriation Acts and Estimates for the year ended March 31, 1986 provide funds for payment to producers with no mention of financing marketing costs paid by the Commission. Accordingly, the Board will endeavor to have the wording of future authorities consistent with expenditures intended.

6. Contingent liability

In connection with its operations, the Board is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation could amount to $9.1 million.

Atomic Energy Control Board

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Atomic Energy Control Board (AECB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the AECB.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. To fulfill its reporting responsibility, the AECB maintains a set of accounts which provides a centralized record of the AECB's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the statement of operations.

The AECB planning and administration branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The AECB maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the AECB's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the AECB and of the Auditor General's Office. The AECB also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and of accountability, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Deputy Auditor General, his role being to express an informed opinion as to whether the AECB's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the AECB's financial transactions.

Approved by:

J. H. JENNEKENS
Chairman

R. W. BLACKBURN
(Senior financial officer)

August 25, 1986

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND
THE HONOURABLE PAT CARNEY, P.C., M.P.,
MINISTER RESPONSIBLE FOR THE ATOMIC ENERGY CONTROL BOARD

I have examined the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Atomic Energy Control Board for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 29, 1986

Atomic Energy Control Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditure (Schedule 1)		
Grants and contributions		
Safeguards support program	563,600	363,011
Other	29,000	80,619
	592,600	443,630
Operations		
Salaries and employee benefits	12,044,165	11,321,824
Professional and special services	3,919,931	4,898,866
Accommodation	1,348,360	1,536,037
Travel and relocation	1,002,944	934,358
Communication	401,767	377,971
Utilities, materials and supplies	276,430	251,451
Furniture and equipment	257,911	221,453
Repairs	171,399	88,381
Equipment rentals	148,269	132,763
Information	58,946	89,750
Employee termination benefits	56,753	35,137
Miscellaneous	243	635
	19,687,118	19,888,626
Administration		
Salaries and employee benefits	1,819,713	1,694,054
Board members' expenses (Schedule 2)	132,599	129,491
Professional and special services	46,829	77,985
Travel	12,017	12,207
	2,011,158	1,913,737
	22,290,876	22,245,993
Revenue (Schedule 1)		
Refunds of previous years' expenditure	105,936	36,876
Recoveries of statutory employee benefits	18,529	19,390
Services and service fees	8,771	8,110
Fines and penalties	1,100	5,300
Other	1	111
	134,337	69,787
Net cost of operations	22,156,539	22,176,206
Reconciliation to use of appropriations:		
Net cost of operations	22,156,539	22,176,206
Add: revenue	134,337	69,787
Less: services provided without charge by other Government departments	1,566,360	1,793,037
Use of appropriations (Note 4)	20,724,516	20,452,956

The accompanying notes and schedules are an integral part of this statement.

Approved by:

P. E. HAMEL
Secretary

R. W. BLACKBURN
Senior financial officer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986

1. Authority and objective

The Atomic Energy Control Board (AECB) was established in 1946 by the Atomic Energy Control Act. It is a departmental corporation named in Schedule B to the Financial Administration Act and currently reports to Parliament through the Minister of Energy, Mines and Resources.

The objective of the AECB is to control atomic energy in the interests of health and safety and national security. The AECB achieves this objective by providing through its atomic energy control program the control of the development, application and use of atomic energy in Canada and by participating on behalf of Canada in international measures of control.

The AECB is also responsible for the administration of the Nuclear Liability Act, including the designation of nuclear installations, the prescription of basic insurance to be carried by the operators of such nuclear installations, and the provision of supplementary insurance coverage for each of these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (see Note 9).

The AECB's grants and contributions, operating and administration expenditure is funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditure.

(e) Refunds of previous years' expenditure

Refunds of previous years' expe: diture are recorded as revenue when received and are not deducted from expenditure.

(f) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

3. Changes in financial statement presentation

The allocation of expenditure has been revised to reflect administration costs as well as operational costs. In the prior year, all administration costs were included as part of operational costs.

Atomic Energy Control Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986—*Concluded*

4. Parliamentary appropriations

	1986	1985
	$	$
Department of Energy, Mines and Resources		
Vote 50 (Vote 45 in 1985)	21,817,000	18,584,000
Vote 50b (Vote 45b in 1985)	456,000	2,488,500
(Vote 45c in 1985)		456,000
	22,273,000	21,528,500
Lapsed	3,581,484	2,900,544
	18,691,516	18,627,956
Statutory contributions to employee benefit plans	2,033,000	1,825,000
Use of appropriations	20,724,516	20,452,956

5. Liabilities

At year end the amounts of liabilities are as follows:

	1986	1985
	$	$
(a) Accounts payable		
Suppliers accounts	1,816,778	1,537,569
Contractors holdbacks	67,673	54,979
	1,884,451	1,592,548
Salaries payable	272,612	212,124
	2,157,063	1,804,672

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

	1986	1985
	$	$
(b) Other liabilities		
Vacation pay	837,612	761,131
Employee termination benefits	1,257,689	1,099,172
	2,095,301	1,860,303

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated on the basis of one half week's pay for each complete year of continuous service to a maximum of 13 weeks' pay.

6. Contingent liability

At March 31, 1986, the AECB was defendant in lawsuits amounting to $14,450,000. The lawsuits are seeking damages for breach of statutory duties related to radioactively contaminated soil. Any settlement resulting from the resolution of these actions will be paid from the Consolidated Revenue Fund.

7. Restatement of prior year figures

As a result of change in the Treasury Board's estimate for statutory employee benefits, the 1985 expenditure for salaries and employee benefits as well as the total 1985 expenditure are $8,000 less than the figure reported in the 1985 audited financial statements.

8. Related party transactions

AECB administers a special program jointly with Atomic Energy of Canada Limited (AECL) for research and development in support of the safeguards program of the International Atomic Energy Agency. For 1986, AECL charged $1,220,000 (1985—$1,785,000) to this program.

On the statement of operations, expenditure is net of $217,168 and revenue includes $26,778 for services provided by the AECB's Orientation Centre to the Department of External Affairs and AECL. The total received in 1986 was $243,946 (1985—$233,022).

9. Nuclear Liability Reinsurance Account

Under Section 17 of the Nuclear Liability Act, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account. The Account forms part of the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Nuclear Liability Reinsurance Account since its creation. The balance of the Nuclear Liability Reinsurance Account as at March 31, 1986 is $529,842 (1985—$528,342).

The supplementary insurance coverage provided by the Government of Canada under the Nuclear Liability Act, as at March 31, 1986 is $641,600,000 (1985—$699,900,000). During the year the number of facilities requiring supplementary insurance coverage was reduced from 16 to 15.

Atomic Energy Control Board—*Concluded*

NET COST OF OPERATIONS BY ACTIVITY FOR THE YEAR ENDED MARCH 31, 1986

SCHEDULE 1

	President's Office and Secretariat	Regulation of reactors and accelarators	Regulation of fuel facilities and materials	Regulatory research	Safeguards Support Program	Planning and administration	Total 1986	Total 1985
	$	$	$	$	$	$	$	$
Expenditure								
Grants and contributions	6,500		22,500		563,600		592,600	443,630
Operations	813,083	5,199,557	5,972,089	3,589,325	1,385,263	2,727,801	19,687,118	19,888,626
Administration	132,599					1,878,559	2,011,158	1,913,737
	952,182	5,199,557	5,994,589	3,589,325	1,948,863	4,606,360	22,290,876	22,245,993
Revenue								
Refunds of previous years' expenditure	1,180	298	69,735	33,571		1,152	105,936	36,876
Recoveries of statutory employee benefits						18,529	18,529	19,390
Services and service fees						8,771	8,771	8,110
Fines and penalties	1,100						1,100	5,300
Other				1			1	111
	2,280	298	69,735	33,572		28,452	134,337	69,787
Net cost of operations	949,902	5,199,259	5,924,854	3,555,753	1,948,863	4,577,908	22,156,539	22,176,206

BOARD MEMBERS' EXPENSES FOR THE YEAR ENDED MARCH 31, 1986

SCHEDULE 2

	1986	1985
	$	$
Salaries	96,202	88,591
Employee benefits	18,083	16,281
Travel	18,014	18,941
Professional and special services	300	5,678
	132,599	129,491

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of CEIC. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Senior Management of CEIC.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CEIC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

Financial Services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CEIC maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard CEIC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the CEIC and of the Auditor General's Office. CEIC also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

GAÉTAN LUSSIER
Chairman

PAUL GAUVIN
Senior financial officer

September 15, 1986

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Expenditure		
Employment and Insurance Program		
Contribution to the Unemployment Insurance Account	2,743,818	2,787,649
Insurance benefits services	338,554	330,193
National employment services	236,038	237,255
Canadian jobs strategy	1,561,738	1,823,265
Government's contribution in respect of fishermen's benefits	176,355	158,754
Program administration	133,782	140,630
	5,190,285	5,477,746
Corporate and Special Services Program		
Commission management and administration	235,870	271,561
Systems and procedures	23,939	
Administration of Government annuities	2,768	3,654
Administration of social insurance numbers	3,819	5,951
Canada Employment and Immigration Advisory Council	745	652
	267,141	281,818
Immigration Program		
Recruitment and selection	20,221	19,469
Enforcement and adjudication	46,989	47,334
Settlement	43,112	35,801
Refugee Status Advisory Council	1,982	1,867
Program administration	26,762	35,242
	139,066	139,713
	5,596,492	5,899,277
Revenues		
Revenue credited to the vote		
Recovery of Unemployment Insurance Account administration costs	893,654	892,548
Return on investments	811	770
Services and service fees	1,414	11
Refunds of previous year expenditure	8,466	15,556
Other revenues		
Government annuities surplus	6,015	1,139
Immigration fines and forfeitures	1,096	1,323
Recovery of deportation expenses	864	1,470
Unemployment Insurance fines	904	2,328
Other	291	256
	913,515	915,401
Net cost of operations	4,682,977	4,983,876
Reconciliation to use of appropriations		
Net cost of operations	4,682,977	4,983,876
Revenue credited to non-tax revenue	19,861	22,853
Services provided without charge by other departments		(24,894)
Use of appropriations	4,702,838	4,981,835

The accompanying notes are an integral part of this statement. A consolidated statement of all financial activities under the responsibility of the Canada Employment and Immigration Commission and the Department of Employment and Immigration is shown under Note 8.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986

1. Authority and objectives

The Canada Employment and Immigration Commission was established under Section 7 of the Employment and Immigration Reorganization Act, 1977 and is a departmental corporation named in Schedule B to the Financial Administation Act. All the Commission's operating and contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits, annuities agents supplementary retirement benefits, and the Government's contribution to the Unemployment Insurance Account and in respect of fishermen's benefit are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate and Special Services Program—To ensure the development and implementation of policies and programs, to provide strategic, operational and administrative support that enables the Commission and the Department to carry out its mission, and to provide for such other functions allocated to it.

Employment and Insurance Program—To further the attainment of national economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs, and more generally, their self-fulfillment through work.

Immigration Program—To administer the admission of immigrants and visitors in accordance with the economic, social and cultural interests of Canada.

Loans to immigrants and other classes of persons for the purpose of paying the costs of admission, transportation and reasonable living expenses are made under a non-budgetary statutory authority advanced by the Minister of Finance pursuant to the Immigration Act, Section 121. The total amount of loans outstanding shall not, at any time, exceed $60,000,000.

2. Significant accounting policies

The statement of operations was prepared using the following accounting policies:

(i) Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(ii) Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(iii) Acquisitions of capital assets are charged to operating expenditure in the year the expenditure is incurred.

(iv) Estimated accounts for services provided without charge from other Government departments are disclosed in the statement of operations.

(v) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations
Canada Employment and Immigration Commission
(in thousands of dollars)

	1985-86	1984-85
Corporate and Special Services Program		
Vote 5	32,676	33,458
Lapsed	6,345	2,311
	26,331	31,147
Statutory retirement benefits to annuities agents pensions	36	36
Statutory contributions to employee benefit plans	14,989	13,735
Total program	41,356	44,918
Employment and Insurance Program		
Vote 10	607,054	622,486
Lapsed	22,632	35,561
	584,422	586,925
Vote 15	1,297,435	1,468,555
Lapsed	358,801	268,955
	938,634	1,199,600
Statutory contributions to Unemployment Insurance Account	2,743,818	2,787,649
Statutory contributions to fishermen's benefits	176,355	158,754
Statutory contributions to employee benefit plans	79,186	76,376
Statutory refunds of amounts credited to revenue in previous years	1	2
Total program	4,522,416	4,809,306
Immigration Program		
Vote 20	90,208	88,540
Lapsed	2,430	4,302
	87,778	84,238
Vote 25	41,463	33,863
Lapsed	859	486
	40,604	33,377
Statutory contributions to employee benefit plans	10,618	9,982
Statutory refunds of amounts credited to revenue in previous years	66	14
Total program	139,066	127,611
Total use of appropriations	4,702,838	4,981,835

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986—*Continued*

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, charges and fines payable by transportation companies under the Immigration Act, fines payable by claimants under the Unemployment Insurance Act, outstanding loans to immigrants, various employment program overpayments, and other miscellaneous amounts due.

	1985-86	1984-85
	(in thousands of dollars)	
Interdepartmental		
Outside parties		
Administration		
Salary overpayments	29	34
Miscellaneous	43	151
	72	185
Immigration		
Deportation expense charges	2,469	1,359
Airline and shipping fines	196	185
Adjustment assistance overpayments	273	64
Assisted passage loans—Accrued interest	720	678
Other	8	12
	3,666	2,298
Employment and insurance overpayments		
Unemployment insurance fines	4,566	
National Institution Training	2,556	2,376
Canada Works	1,355	1,086
Employment Expansion and Development	803	898
Local Employment Assistance	389	416
Canada Community Development	216	320
Summer Canada	1,028	302
Local Initiative	134	152
Outreach	139	142
Canada Manpower Mobility	143	140
New Technology Employment	103	71
Canada Community Services	14	50
General Industrial Training	81	74
Labour Adjustment Benefits	36	28
Young Canada Works	19	19
Carreer Access	19	14
Summer Youth Employment	8	14
Program for Employment Disadvantaged	10	12
Industrial Labour Adjustment		9
Management Information Services	44	8
Unemployment Insurance Exhaustee	5	6
Youth Training Option	120	
Job Corps	43	
Local Economic Assistance Employment	324	
Voluntary Initiative Program	18	
Challange '85	238	
Summer Employment Experience Development	69	
Other programs	40	9
	12,520	6,146
Total	16,258	8,629

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applying to all employees, subject to minor exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Unemployment Insurance Accout.

The Act provides for the following to be credited to the Account: (a) premiums, fines, penalties and interest; (b) the Government share of benefits paid; (c) refunds of overpayments of benefits, and benefit repayments; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (f) interest on the balance of the account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the account; (a) benefits paid under the Act; (b) the costs of administering the Act; and (c) the interest on advances made by the Minister of Finance.

Interest bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The loan balance outstanding as at March 31, 1986 bears interest at rates between 10% and 12.50% per annum, and is repayable between September 30, 1986 and March 31, 1988.

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in million of dollars)

	1985-86	1984-85
Balance as at April 1 (deficit)	(5,077)	(4,101)
Receipts and other credits		
Contributions—		
Employer and employee[1]	8,955	7,777
Government[1]	2,920	2,946
Investment income	5	2
	11,880	10,725
Payments and other charges		
Benefits[1]	10,010	10,049
Operating expenses	903	911
Interest	225	741
	11,138	11,701
Net increase or (decrease)	742	(976)
Balance as at March 31 (deficit)[2]	(4,335)	(5,077)

[1] Fishermen's benefits in the amount of $189 million (1985—$171 million), the related Government contribution of $176 million (1985—$159 million) and the fishermen's premiums of $13 million (1985—$12 million) are included in the statement.

[2] Interest bearing loans under Section 137(1) of the Unemployment Insurance Act in the amount of $4,229 million (1985—$4,815 million) were made to the Unemployment Insurance Account leaving a net deficit balance as at March 31, 1986 of $106 million (1985—$272 million).

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986—*Continued*

(b) Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities. The account valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund. The accounts of the Government Annuities Account are maintained on an accrual basis.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts, and discontinued sales of annuities.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items tranferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT
(in thousands of dollars)

	1985-86	1984-85
Balance as at April 1	1,089,629	1,122,629
Receipts and other credits		
Interest from Canada	72,555	74,988
Premiums	840	770
Other	71	81
	73,466	75,839
Payments and other charges		
Annuity payments	99,887	99,205
Premium refunds	2,914	3,404
Unclaimed annuities	313	215
	103,114	102,824
Net increase or (decrease)	(29,648)	(26,985)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid annuities	(3,126)	(6,015)
Balance as at March 31	1,056,855	1,089,629

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government Annuities to the public. During the year, interest of $1,210, calculated at the rate of 4% per annum, was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to $9,502.

TRANSACTIONS IN THE ANNUITIES AGENTS' PENSION ACCOUNT

	1985-86	1984-85
	$	$
Balance as at April 1	47,801	54,725
Receipts and other credits	10,712	11,750
Payments and other charges	17,511	18,674
Net increase or (decrease)	(6,799)	(6,924)
Balance as at March 31	41,002	47,801

(d) Immigration Guarantee Fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

During the year, withdrawals totalled $1,686,141 and consisted of refunds to depositors, $1,362,035; departmental expenses recovered from deposits, $19,906; and, forfeiture to the Crown, $304,200.

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND
(in thousands of dollars)

	1985-86	1984-85
Balance as at April 1	5,892	5,217
Receipts and other credits	2,345	2,998
Payments and other charges	1,686	2,323
Net increase or (decrease)	659	675
Balance as at March 31	6,551	5,892
Securities in trust at beginning of year	50	65
Securities received through the year	10	
Securities repaid during the year		15
Less: securities in trust at year-end	60	50
Net balance as at March 31	6,491	5,842

(e) Employment Expansion and Development Program

The Employment Expansion and Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $6,438 and disbursements totalled $51,198 in refunds to provinces.

TRANSACTIONS IN THE EMPLOYMENT EXPANSION AND DEVELOPMENT PROGRAM

	1985-86	1984-85
	$	$
Balance as at April 1	44,760	94,256
Receipts and other credits	6,438	228,477
Payments and other charges	51,198	277,973
Net increase or (decrease)	(44,760)	(49,496)
Balance as at March 31		44,760

Canada Employment and Immigration Commission— *Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986—*Continued*

(f) Canada Works Program

The Canada Works Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $243,506 and disbursements totalled $235,784 in payments to sponsors.

TRANSACTIONS IN THE CANADA WORKS PROGRAM

	1985-86	1984-85
	$	$
Balance as at April 1		
Receipts and other credits	243,506	
Payments and other charges	235,784	
Net increase or (decrease)	7,722	
Balance as at March 31	7,722	

(g) Summer Employment Experience Development Program

The Summer Employment Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $2,037,709 and disbursements totalled $1,991,494 in payments to sponsors.

TRANSACTIONS IN THE SUMMER EMPLOYMENT EXPERIENCE DEVELOPMENT PROGRAM

	1985-86	1984-85
	$	$
Balance as at April 1		
Receipts and other credits	2,037,709	
Payments and other charges	1,991,494	
Net increase or (decrease)	46,215	
Balance as at March 31	46,215	

(h) Work Orientation Workshops Program

The Work Orientation Workshops Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $12,000 and disbursements totalled $10,803 in payments to sponsors.

TRANSACTIONS IN THE WORK ORIENTATION WORKSHOPS PROGRAM

	1985-86	1984-85
	$	$
Balance as at April 1		
Receipts and other credits	12,000	
Payments and other charges	10,803	
Net increase or (decrease)	1,197	
Balance as at March 31	1,197	

(i) Canadian Jobs Strategy Program

The Canadian Jobs Strategy Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $3,070,926 and disbursements totalled $1,275,077 in payments to sponsors.

TRANSACTIONS IN THE CANADIAN JOBS STRATEGY PROGRAM

	1985-86	1984-85
	$	$
Balance as at April 1		
Receipts and other credits	3,070,926	
Payments and other charges	1,275,077	
Net increase or (decrease)	1,795,849	
Balance as at March 31	1,795,849	

(j) Territorial Subsidiary Agreement on Human Resource Development Program

The Territorial Subsidiary Agreement on Human Resource Development Program is jointly funded by the federal and territorial governments.

This account records advance payments made by territorial governments against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $105,213 and disbursements totalled $139,182, consisting of $126,259 in payments to sponsors and $12,923 in refunds to territorial governments.

TRANSACTIONS IN THE TERRITORIAL SUBSIDIARY AGREEMENT ON HUMAN RESOURCE DEVELOPMENT PROGRAM

	1985-86	1984-85
	$	$
Balance as at April 1		
Receipts and other credits	105,213	
Payments and other charges	139,182	
Net increase or (decrease)	(33,969)	
Balance as at March 31	(33,969)	

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986—*Continued*

6. Loans, investments and advances

Assisted Passage Scheme—Employment and Immigration

Section 121 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $60,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable by monthly instalments over 1 to 5 years with a possible deferment of 6 months, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1986 and April 1, 1991, $7,852,390; and,

(b) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1986 and April 1, 1991, $49,784,713.

TRANSACTIONS IN THE ASSISTED PASSAGE SCHEME

	1985-86	1984-85
	$	$
Balance as at April 1	54,825,671	48,532,665
Receipts and other credits	16,306,928	13,178,508
Payments and other charges	19,118,360	19,471,514
Net increase or (decrease)	2,811,432	6,293,006
Balance as at March 31	57,637,103	54,825,671

7. Contingent liabilities

Seven claims, two from clients for physical injury, two for breach of contract from an employee and a private company, two for mental injury from an employee for work environment reasons and from a private citizen for false arrest, and one from a prospective employee for loss of income, have been brought against the Canada Employment and Immigration Commission. All of these cases amount to approximately $2,745,849, and no date has yet been set for the hearing of these cases.

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities pertaining to the Department of Employment and Immigration, the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. It represents a summary, on a consolidated basis, of the total operations of Employment and Immigration Canada.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1986
(in thousands of dollars)

	1985-86	1984-85
Disbursements		
Corporate and Special Services Program		
Departmental management and administration	22,696	22,618
Commission management and administration	235,870	271,561
Systems and procedures	23,939	
Administration of Government annuities	2,768	3,654
Annuities payments, etc.	103,132	102,843
Administration of Social Insurance numbers	3,819	5,951
Canada Employment and Immigration Advisory Council	745	652
Employment and Insurance Program		
Unemployment insurance benefits	10,009,602	10,049,081
Insurance benefits services	338,554	330,193
National employment services	236,038	237,255
Canadian jobs strategy	1,561,738	1,823,265
Program administration	133,782	140,630
Unemployment Insurance interest payments	220,950	738,478
Employment Expansion and Development Program—Payments and refunds to provinces	51	278
Canada Works Program—Payments and refunds to provinces	236	
Summer Employment Experience Development Program—Payments and refunds to provinces	1,991	
Work Orientation Workshops Program—Payments and refunds to provinces	11	
Canadian Jobs Strategy Program—Payments and refunds to provinces	1,275	
Territorial Subsidiary Agreement on Human Resource Development Program—Payments and refunds to Territorial Governments	139	
Immigration Program		
Recruitment and selection	20,221	19,469
Enforcement and adjudication	46,989	47,334
Settlement	43,112	35,801
Refugee Status Advisory Council	1,982	1,867
Program administration	26,762	35,242
Assisted passage loans issued to immigrants	19,118	19,472
Immigration Guarantee Fund—Refunds and forfeitures	1,686	2,308
	13,057,206	13,887,952

Canada Employment and Immigration Commission— *Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986—*Concluded*

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD ENDED MARCH 31, 1986—*Concluded*
(in thousands of dollars)

	1985-86	1984-85
Receipts		
Unemployment insurance premiums	8,955,844	7,777,118
Annuity interest, etc.	73,477	75,851
Employment Expansion and Development Program—Deposits	6	228
Canada Works Program—Deposits	244	
Summer Employment Experience Development Program—Deposits	2,038	
Work Orientation Workshops Program—Deposits	12	
Canadian Jobs Strategy Program—Deposits	3,071	
Territorial Subsidiary Agreement on Human Resource Development Program—Deposits	105	
Immigration Guarantee Fund—Deposits	2,355	2,998
Assisted passage loans repayments	16,307	13,179
Return on investments	811	770
Services and service fees	1,414	11
Refunds of previous year expenditure	8,643	15,990
Other non-tax revenue		
Other revenues		
Government annuities surplus	6,015	1,139
Immigration fines and forfeitures	1,096	1,323
Recovery of deportation expenses	864	1,470
Unemployment Insurance fines	904	2,328
Other	291	279
Net adjustment to the Unemployment Insurance Administration cost	4,489	(4,852)
	9,077,986	7,887,832
Net cost of operations	3,979,220	6,000,120
Reconciliation to use of appropriations		
Net costs of operations	3,979,220	6,000,120
Revenue credited to non-tax revenue		
Related to appropriations	20,038	23,310
From Annuities Account—Actuarial surplus	3,126	6,015
Services provided without charge		(25,677)
Decrease (increase) in Unemployment Insurance deficit	742,098	(975,314)
Decrease in unpaid annuities	(32,781)	(33,007)
Increase in the Immigration Guarantee Fund	669	690
Increase in Assisted passage loans	(2,811)	(6,293)
Decrease in the Employment Expansion and Development Program	(45)	(50)
Increase in the Canada Works Program	8	
Increase in the Summer Employment Experience Development Program	47	
Increase in the Work Orientation Workshops Program	1	
Increase in the Canadian Jobs Strategy Program	1,796	
Decrease in the Territorial Subsidiary Agreement on Human Resource Development	(34)	
Use of appropriations	4,711,332	4,989,794

Canadian Aviation Safety Board

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Canadian Aviation Safety Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the Chairman and managerial staff of the Board.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Board's finance division develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Board's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Board's financial transactions.

Approved by:

B. DESCHÊNES
Chairman

KEN JOHNSON
Executive Director

August 18, 1986

AUDITOR'S REPORT

TO THE CANADIAN AVIATION SAFETY BOARD
AND THE
MINISTER OF TRANSPORT

I have examined the statement of operations of the Canadian Aviation Safety Board for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Board for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding period.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
September 11, 1986

Canadian Aviation Safety Board—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1985-86	Six months ended March 31, 1985
	$	$
Expenditure		
Board:		
Personnel	919,914	281,798
Transportation and communications	145,261	61,941
Professional and special services	92,373	51,779
Accommodation	70,207	
Utilities, material and supplies	5,288	794
Information	3,637	
Rentals	288	1,920
All other expenditures	125	
Purchased repair and upkeep		163
Total—Board	1,237,093	398,395
Operations:		
Personnel	7,289,708	2,535,698
Rentals	5,824,449	55,659
Transportation and communications	1,071,466	405,353
Professional and special services	757,285	237,904
Accommodation	638,739	
Construction and/or acquisition of machinery and equipment	332,849	849,136
Utilities, materials and supplies	298,356	151,133
Information	97,420	87,878
Purchased repair and upkeep	79,708	45,391
All other expenditures	1,465	256
Total—Operations	16,391,445	4,368,408
Administration:		
Personnel	882,610	200,521
Construction and/or acquisition of machinery and equipment	686,806	80,603
Transportation and communications	239,701	67,948
Professional and special services	128,030	195,739
Accommodation	113,709	
Utilities, material and supplies	53,743	42,195
Purchased repair and upkeep	30,215	5,990
Rentals	25,133	5,220
Information	25,085	9,243
All other expenditures	1,307	290
Total—Administration	2,186,339	607,749
Total cost of operations	19,814,877	5,374,552
Revenue	40,108	4,877
Net cost of operations	19,774,769	5,369,675
Reconciliation to use of appropriation:		
Net cost of operations	19,774,769	5,369,675
Add: revenue credited to non-tax revenue	40,108	4,877
Less: services provided without charge by Government departments	1,651,069	
Use of appropriation (Note 3)	18,163,808	5,374,552

The accompanying notes are an integral part of this statement.

Approved by:

B. DESCHÊNES
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986

1. Authority and objective

The Canadian Aviation Safety Board was established under Section 4 of the Canadian Aviation Safety Board Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The Canadian Aviation Safety Board Act received Royal Assent on November 17, 1983 and was proclaimed into law on April 18, 1984. It was established officially on May 1, 1984 and became operational on October 1, 1984. The objective of the Board is to advance aviation safety by: identifying safety deficiencies as evidenced by aviation occurrences; conducting independent investigations and, if necessary, public inquiries into aviation occurrences in order to make findings as to their contributing factors and causes; and reporting publicly on its investigations and public inquiries and on the findings in relation thereto and by making recommendations designed to eliminate or reduce safety deficiencies. The Board's expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge from Government departments are only included in expenditures for fiscal year 1985-86.

3. Parliamentary appropriation

	1985-86	Six months ended March 31, 1985
	$	$
Vote 95 (Vote 126b 1984-85)	20,663,375	5,738,400
Lapsed	3,807,567	363,848
	16,855,808	5,374,552
Statutory contributions to employee benefit plans	1,308,000	
Use of appropriation	18,163,808	5,374,552

The amount appropriated includes $7.4 million which was for the additional costs for the Air India crash investigation.

Of the $3.8 million lapsed, approximately $2.1 million relate to the estimated cost of the Air India crash investigation.

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the CCOHS Corporation in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre.

This statement of operations was prepared in accordance with the accounting policies of the Receiver General for Canada. Previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control. Transactions are executed in accordance with the prescribed regulations, within the parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Corporation's assets. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

We are also attaching a copy of the audited financial statements for the year ended March 31, 1986. These statements were prepared in accordance with standard accounting principles.

The change in the status of the Centre under the Financial Administration Act, has led us to adopt revised accounting policies similar to those used for the preparation of the Accounts of Canada which meet the reporting requirements of the Receiver General for Canada.

The amounts for the seven months ended March 31, 1985 have been restated, for comparative purposes, in accordance with the revised accounting policies. This restatement has resulted in increasing the net cost of operations for that period by $1,508,333 as detailed in Note 3 of the financial statement.

Approved by:

HONOURABLE MARTIN O'CONNELL
Chairman

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Secretary Treasurer

June 12, 1986

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY
AND
THE HONOURABLE WILLIAM MCKNIGHT, P.C., M.P.
MINISTER OF LABOUR

I have examined the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Centre for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement applied, after giving retroactive effect to the change of accounting basis referred to in Note 3, on a basis consistent with that of the preceding period.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 1986

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	Year ended March 31, 1986	Seven months ended March 31, 1985
	$	$
Expenditure		
Operations		
Salaries and employee benefits	4,441,980	2,336,973
Transportation and communications	503,879	267,496
Utilities, materials and supplies	315,931	229,743
Accommodation	307,498	208,517
Professional and special services	264,795	167,218
Printing and publication	144,515	117,311
Purchased repair and upkeep	133,069	38,968
Furniture, equipment and leasehold improvements (Note 5)	126,193	1,806,482
Rentals	95,295	61,287
	6,333,155	5,233,995
Administration		
Salaries and employee benefits	336,361	178,963
Governors, Executive board, and committees	178,285	115,448
Professional and special services	69,007	94,258
Travel	25,395	11,307
	609,048	399,976
	6,942,203	5,633,971
Revenue	4,804	6,752
Net cost of operations	6,937,399	5,627,219
Reconciliation to use of appropriations:		
Net cost of operations	6,937,399	5,627,219
Add: revenue credited to non-tax revenue	4,804	
Less: services provided without charge by other departments	250,000	71,568
Use of appropriations (Note 4)	6,692,203	5,555,651

The accompanying notes are an integral part of this statement.

Approved by:

HONOURABLE MARTIN O'CONNELL
Chairman

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Secretary Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986

1. Authority and objectives

The Centre was established on April 20, 1978 under the Canadian Centre for Occupational Health and Safety Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

An Act to amend the Financial Administration Act in relation to Crown corporations and to amend other Acts in consequence thereof (Chapter 31 of the Statutes of Canada, 1984), which came into force on September 1, 1984 by proclamation, names the Centre in Schedule B to the Financial Administration Act, as a departmental corporation. Previously, the Centre was unscheduled to the said Act. The Centre's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Expenditures are recorded on an accrual basis, except for employees' termination benefits and vacation pay which are accounted for when paid.

(b) Revenue recognition

In accordance with the Government's accounting policies, all revenues are recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of their purchase.

(d) Services provided without charge by other departments

Estimates of the amounts of these services are included in operating expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures.

(f) Pension plan

CCOHS employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditures on a current basis.

3. Change of accounting basis

The change in the status of the Centre under the Financial Administration Act, described in Note 1, has led it to adopt revised accounting policies similar to those used for the preparation of the Accounts of Canada which meet the reporting requirements of the Receiver General for Canada.

The amounts for the seven months ended March 31, 1985 have been restated, for comparative purposes, in accordance with the revised accounting policies. This restatement has resulted in increasing the net cost of operations for that period by $1,508,333 as follows:

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986—*Concluded*

	$
Net cost of operations per financial statement as at March 31, 1985	4,118,886
Add: purchase of furniture, equipment and leasehold improvements	1,806,482
services provided without charge from Government departments	71,568
	5,996,936
Less: increase in accrued termination benefits	11,215
increase in accrued vacation pay	69,693
depreciation and amortization	277,819
increase in prepaid expenses	10,990
	369,717
Net cost of operations in accordance with the revised accounting policies	5,627,219

4. Parliamentary appropriations

Parliamentary appropriations are recorded when used and any amount not used lapses in accordance with Section 30 of the Financial Administration Act. Appropriations are as follows:

	1986	1985
	$	$
Department of Labour		
Main Estimates		
Vote 30—Program expenditures	7,687,000	
Vote 20—Grants		5,045,000
Supplementary Estimates B		
Vote 21b—Program expenditures		2,600,000
	7,687,000	7,645,000
Amount lapsed	(994,797)	(628,659)
	6,692,203	7,016,341
Add: revenue credited to the vote		6,752
Less: transfer payment—Consolidated Revenue Fund		(1,467,442)
Amount used	6,692,203	5,555,651

5. Fixed assets

The cost of fixed assets under the responsibility of the Centre is as follows:

	March 31, 1985	Acquisitions	Disposals	March 31, 1986
	$	$	$	$
Computer equipment	1,923,772	97,257		2,021,029
Furniture and equipment	915,959	28,936	3,904	940,991
Leasehold improvements	632,719			632,719
	3,472,450	126,193	3,904	3,594,739

6. Liabilities

	March 31, 1986	March 31, 1985
	$	$
Accounts payable and accrued liabilities	485,602	1,478,685
Accrued vacation pay	156,395	131,693
Provision for employee termination benefits	28,404	16,179
	670,401	1,626,557

Crown Assets Disposal Corporation

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Crown Assets Disposal Corporation in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the previous period except as described in Note 3.

Also provided with the statement of operations is a schedule reconciling the net gain from operations, as per the above statement, with the net gain from operations on the accrual basis of accounting. The accrual basis financial statements, which are also included in the Public Accounts, were examined, and, an opinion expressed, by the Auditor General.

The Corporation develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations and are properly recorded to maintain accountability of Government funds and safeguard the Corporation's assets. The Corporation also seeks to assure the objectivity and integrity of data in its statement of operations by organizational arrangements that provide appropriate divisions of responsibility and by ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

P. LEFEBVRE
President

July 25, 1986

STATEMENT OF OPERATIONS
FOR THE PERIOD ENDED SEPTEMBER 9, 1985
(with comparative figures for the seven months ended March 31, 1985)

	September 9, 1985	March 31, 1985
	$	$
Expenditures		
Services rendered by the Department of Supply and Services (DSS)	2,235,490	3,335,738
Furniture and equipment		9,798
Workmen's compensation	9,933	7,982
Litigation costs	43,025	7,628
Insurance		3,150
Directors' meeting cost	536	900
	2,288,984	3,365,196
Revenue		
Commissions	2,774,173	4,863,247
Custodial services	24,749	47,979
	2,798,922	4,911,226
Net gain from operations on the modified cash basis of accounting	509,938	1,546,030

RECONCILIATION
FOR THE PERIOD ENDED SEPTEMBER 9, 1985
(with comparative figures for the seven months ended March 31, 1985)

	September 9, 1985	March 31, 1985
	$	$
Net gain from operations on the modified cash basis of accounting	509,938	1,546,030
Less: depreciation and amortization	29,060	38,136
receipt of prior period accounts receivable		874,032
	480,878	633,862
Add: purchase of fixed assets		9,798
Net gain from operations on the accrual basis of accounting	480,878	643,660

NOTES TO THE STATEMENT OF OPERATIONS
SEPTEMBER 9, 1985

1. Authority and objectives

   The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department, and other bodies, report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Act also allows agents of Her Majesty and boards, commissions, corporations and other bodies that are not agents of Her Majesty, but, that are ultimately accountable to Parliament for the conduct of their affairs, the option to use the services of the Corporation. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund or to the agents of Her Majesty, boards, commissions, corporations and other bodies that are not agents of Her Majesty. Land and buildings (Order-in-Council PC 1974-2756 December 12, 1974) and certain commodities are exempted from sale by the Corporation.

   The primary objectives of the Corporation are to obtain on behalf of the Crown the highest return from the sale of surplus assets and to provide efficient and reliable services to its customers.

2. Significant accounting policies

   The statement of operations has been prepared using the following accounting policies:

   (a) Expenditure recognition

   All expenditure is recorded on the accrual basis, in accordance with the Government's accounting policy.

   (b) Revenue recognition

   Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

   (c) Capital purchases

   Acquisition of capital assets are charged to operating expenditure in the year of purchase.

Crown Assets Disposal Corporation—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
SEPTEMBER 9, 1985—*Concluded*

3. Changes in accounting policy

As a result of the legislation (Bill C-24) listing the Corporation as a Schedule B corporation, the reporting for the Public Accounts was changed from the accrual basis to the Government's modified cash basis of accounting. This was done in order to make it consistent with the accounting policies of the Government, and to meet the reporting requirements of the Receiver General for Canada. As a result of this change, the net gain from operations is increased by $29,060 for the period ended September 9, 1985. The restatement of the previous period for the seven months ended March 31, 1985 increased net gain from operations by $902,370.

4. Contractual obligations

The Corporation leases certain properties used in the performance of its operations. As at September 9, 1985, the aggregate minimum annual rentals for all such leases are:

	$
From September 9, 1985 to March 31, 1986	138,300
1986-87	93,500

5. Contingent liabilities

Claims aggregating approximately $112,000 in respect of contractual obligations, accidents, alleged misrepresentation of assets sold, and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of management and legal counsel the position of the Corporation on these claims is defensible. However, the final outcome of such claims is not determinable. Settlements resulting from the resolution of these claims are expected to be accounted for in the year in which the settlements occur.

6. Subsequent event

The Crown Assets Disposal Corporation Dissolution Act to dissolve the Corporation and to amend the Surplus Crown Assets Act and other Acts in consequence thereof, Bill C-43, was passed by the House of Commons on April 19, 1985. The Act states that all rights and property, obligations and liabilities of the Corporation be deemed rights, property, obligations and liabilities of Her Majesty in right of Canada; and that the Minister of Supply and Services may do and perform all acts and things necessary for or incidental to closing out the affairs of the Corporation.

On September 9, 1985 Order-in-Council PC 1985-2148 was proclaimed and the Crown Assets Disposal Corporation was thereby dissolved.

The Corporation's fixed assets were transferred to the Department of Supply and Services at their net book value on September 9, 1985.

The Royal Canadian Mounted Police and the Department of Supply and Services are currently investigating an alleged fraud in the disposal operations of the Department. The outcome of this investigation is not yet known.

Crown Assets Disposal Corporation—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Crown Assets Disposal Corporation as at September 9, 1985 and the statements of income and retained earnings and changes in financial position for the period from April 1, 1985 to September 9, 1985 for the General Account, and the balance sheet as at September 9, 1985 and the statement of transactions for the period from April 1, 1985 to September 9, 1985 for the Agency Account. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at September 9, 1985 and the results of its operations and the changes in its financial position for the period from April 1, 1985 to September 9, 1985 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 2, 1986

GENERAL ACCOUNT

BALANCE SHEET AS AT SEPTEMBER 9, 1985

ASSETS	September 9, 1985	March 31, 1985
	$	$
Current		
Deposit with the Receiver General for Canada	1,301,329	1,145,961
Fixed, at cost (Note 4)		
Furniture and equipment	364,373	430,975
Less: accumulated depreciation	259,429	296,242
	104,944	134,733
	1,406,273	1,280,694

LIABILITIES	September 9, 1985	March 31, 1985
	$	$
Current		
Accounts payable and accrued liabilities	747,648	669,666
Due to Canada (Note 2)	358,625	311,028
	1,106,273	980,694
EQUITY OF CANADA		
Retained earnings	300,000	300,000
	1,406,273	1,280,694

Approved by the Board:

P. LEFEBVRE
President

Crown Assets Disposal Corporation—*Continued*

GENERAL ACCOUNT

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE PERIOD FROM APRIL 1, 1985 TO SEPTEMBER 9, 1985
(with comparative figures for the seven months ended March 31, 1985)

	September 9, 1985	March 31, 1985
	$	$
Revenue		
Commissions	2,774,173	3,989,215
Other	24,749	47,979
	2,798,922	4,037,194
Expenses		
Services rendered by the Department of Supply and Services (Note 5)	2,235,490	3,335,738
Depreciation and amortization	29,060	38,136
Workers' compensation	9,933	7,982
Directors' meeting costs		900
Other	43,561	10,778
	2,318,044	3,393,534
Net income for the period	480,878	643,660
Retained earnings at beginning of the period	300,000	300,000
	780,878	943,660
Earnings allocated to Canada (Note 2)	480,878	643,660
Retained earnings at end of the period	300,000	300,000

GENERAL ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE PERIOD FROM APRIL 1, 1985 TO SEPTEMBER 9, 1985
(with comparative figures for the seven months ended March 31, 1985)

	September 9, 1985	March 31, 1985
	$	$
Source of funds		
Operations		
Net income for the period	480,878	643,660
Items not requiring an outlay of funds		
Depreciation and amortization	29,060	38,136
Loss (gain) on disposal of furniture and equipment	(1,271)	808
	508,667	682,604
Proceeds on disposal of furniture and equipment	2,000	454
	510,667	683,058
Application of funds		
Purchase of furniture and equipment		9,798
Earnings allocated to Canada	480,878	643,660
	480,878	653,458
Increase in working capital	29,789	29,600
Working capital at beginning of the period	165,267	135,667
Working capital at end of the period	195,056	165,267

AGENCY ACCOUNT

BALANCE SHEET AS AT SEPTEMBER 9, 1985

ASSETS	September 9, 1985	March 31, 1985
	$	$
Current		
Deposit with the Receiver General for Canada	5,044,560	1,868,608
Accounts receivable		
Canada	79,358	72,107
Others	1,186,462	1,345,445
Accrued interest receivable	52,097	106,183
Current portion of long-term receivables	243,429	263,116
	6,605,906	3,655,459
Long-term receivables (Note 6)	1,028,198	1,123,606
	7,634,104	4,779,065

LIABILITIES	September 9, 1985	March 31, 1985
	$	$
Current		
Accounts payable and accrued liabilities	87,823	111,573
Contractors' security deposits	158,274	110,103
Current amount due to Canada and others (Note 2)	6,359,809	3,433,783
	6,605,906	3,655,459
Due to Canada and others (Note 2)	1,028,198	1,123,606
	7,634,104	4,779,065

Approved by the Board:

P. LEFEBVRE
President

Crown Assets Disposal Corporation—*Continued*

AGENCY ACCOUNT

STATEMENT OF TRANSACTIONS
FOR THE PERIOD FROM APRIL 1, 1985 TO SEPTEMBER 9, 1985
(with comparative figures for the seven months ended March 31, 1985)

	September 9, 1985			March 31, 1985		
	Due to Canada	Due to others	Total	Due to Canada	Due to others	Total
	$	$	$	$	$	$
Sales	10,610,123	1,180,779	11,790,902	18,996,767	967,741	19,964,508
Less: direct sales expenses	153,675	15,499	169,174	244,113	20,438	264,551
	10,456,448	1,165,280	11,621,728	18,752,654	947,303	19,699,957
Interest earned on long-term sales agreements	46,964		46,964	69,896		69,896
	10,503,412	1,165,280	11,668,692	18,822,550	947,303	19,769,853
Less: commissions	2,434,408	339,765	2,774,173	3,649,093	340,122	3,989,215
	8,069,004	825,515	8,894,519	15,173,457	607,181	15,780,638
Less: remittances	5,361,991	704,557	6,066,548	14,856,006	714,627	15,570,633
recovery of doubtful accounts	(2,647)		(2,647)			
	5,359,344	704,557	6,063,901	14,856,006	714,627	15,570,633
Increase (decrease) for the period	2,709,660	120,958	2,830,618	317,451	(107,446)	210,005
Balance at beginning of the period	4,285,558	271,831	4,557,389	3,968,107	379,277	4,347,384
Balance at end of the period	6,995,218	392,789	7,388,007	4,285,558	271,831	4,557,389

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 9, 1985

1. Authority, objectives and operations

The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department, and other bodies, report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Act also allows agents of Her Majesty and boards, commissions, corporations and other bodies that are not agents of Her Majesty, but, that are ultimately accountable to Parliament for the conduct of their affairs, the option to use the services of the Corporation. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund or to the agents of Her Majesty, boards, commissions, corporations and other bodies that are not agents of Her Majesty. Land and buildings (Order-in-Council PC 1974-2756, December 12, 1974) and certain commondities are exempted from sale by the Corporation.

The primary objectives of the Corporation are to obtain on behalf of the Crown the highest return from the sale of surplus assets and to provide efficient and reliable services to its customers.

The Corporation operates through two accounts: a general account and an agency (trust) account. The sales of the Corporation are recorded in the agency account from which direct sales expenses and sales commissions are deducted. The balance is transferred to the Consolidated Revenue Fund (CRF) or to appropriate agencies and Crown corporations. The commissions are transferred to the general account as "revenue" from which all operating expenses are paid.

Order-in-Council PC 1982-14/1256, dated April 22, 1982, conferred upon the Corporation the power to engage the services of the Department of Supply and Services in carrying out, on its behalf, the function, powers and duties relating to disposal of materiel.

As a result, the Corporation has been integrated into the Department of Supply and Services (DSS) but has maintained its legal status as a Crown corporation. Its employees have been transferred to DSS where they are carrying out all of the operations of the Corporation. Since April 1, 1983, the Corporation's operating expenses have been paid by DSS. Each month the Corporation reimburses DSS for the operating expenses paid on its behalf plus an agreed amount of administrative charges.

An Act to amend the Financial Administration Act in relation to Crown corporations and to amend other Acts in consequence thereof came into force by proclamation on September 1, 1984. This Act (Bill C-24) rescheduled the Corporation as a departmental corporation under Schedule B to the Financial Administration Act.

The Crown Assets Disposal Corporation Dissolution Act to dissolve the Corporation and to amend the Surplus Crown Assets Act and other Acts in consequence thereof, Bill C-43, was passed by the House of Commons on April 19, 1985. The Act states that all rights and property, obligations and liabilities of the Corporation be deemed rights, property, obligations and liabilities of Her Majesty in right of Canada; and that the Minister of Supply and Services may do and perform all acts and things necessary for or incidental to closing out the affairs of the Corporation.

Crown Assets Disposal Corporation—*Continued*

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 9, 1985—*Continued*

Order-in-Council PC 1985-2148, dated July 4, 1985, proclaimed this Dissolution Act to come into force September 9, 1985. Therefore, the Corporation has prepared these financial statements as at September 9, 1985.

2. Statutory financial limitations

The Surplus Crown Assets Act, Section 11(2) requires that:

All monies deposited in the Corporation's bank accounts except

(a) monies paid or advanced to the Corporation by Her Majesty on account of working capital, and

(b) such percentage of the net proceeds of sales and of all other monies received by the Corporation during any period as the Governor in Council may from time to time fix to be retained to meet administrative costs or other expenses of the Corporation, and

(c) the net proceeds of sales of property reported by other than a department of the Government of Canada *less* any amount retained pursuant to paragraph (b) with respect to each such sale,

shall be transferred or deposited to the credit of the Receiver General on a day not later than the last day of the month following receipt thereof by the Corporation.

Section 11.1 of the above Act also requires that the Corporation remit the monies represented by (c) above to the respective bodies not later than the last day of the month following the month in which the monies were received by the Corporation.

Order-in-Council PC 1970-534, March 24, 1970 requires that the Corporation pay to Canada, at intervals of not longer than six months, the excess of the Corporation's retained earnings over $300,000.

3. Significant accounting policies

(a) Recognition of revenue

Sales and related commissions are recorded when the Corporation accepts an offer to purchase, with the exception of some sales contracts where the value of the sale is undeterminable until after the goods are weighed upon receipt by the purchaser. For these contracts, sales are recorded upon receipt of goods by the purchaser.

(b) Depreciation and amortization

Depreciation of furniture and equipment is recorded on the straight-line method over five years.

(c) Income tax

The Corporation is not subject to the provisions of any Income Tax Act.

4. Fixed assets

It is the intention of the management of the Corporation and of the Department of Supply and Services to transfer the Corporation's fixed assets to the Department at their net book value at the dissolution date.

5. Services rendered by the Department of Supply and Services

The following is a breakdown of the DSS charges to the Corporation for the period from April 1, 1985 to September 9, 1985 of which $700,289 remained unpaid at the end of the period.

	September 9, 1985	March 31, 1985
	$	$
Salaries and allowances	840,000	1,198,000
DSS administrative charges	568,000	798,000
Accommodation	262,482	382,694
Employee benefits	122,000	184,000
Freight	111,560	173,370
Computer systems costs	87,000	236,000
Repairs and supplies	79,187	104,654
Publication and advertising	44,000	97,963
Communications	43,753	48,150
Travel and removal	36,018	35,410
Professional and special services	31,490	58,712
Equipment rentals	8,000	11,053
Inventory and other losses	2,000	7,732
	2,235,490	3,335,738

6. Long-term receivables—Agency Account

Long-term receivables include mortgages which relate to land and buildings sold prior to 1974 and loans outstanding from the sale of major equipment.

These receivables mature as follows:

	$
From September 10, 1985 to March 31, 1986	148,020
1986-87	243,429
1987-88	115,096
1988-89	95,408
1989-90	95,408
1990-91	95,408
1991-92	95,408
Balance to 1997	383,450
	1,271,627
Less: current portion	243,429
	1,028,198

7. Commission to agent

During the period, Vebeg, an agency of the Government of the Federal Republic of Germany, retained $2,649 (previous seven months period—$24,830) from proceeds it remitted to the Corporation.

8. Lease commitments

The Corporation leases certain properties used in the performance of its operations. As at September 9, 1985, the aggregate minimum annual rentals for all such leases are:

	$
From September 10, 1985 to March 31, 1986	138,300
1986-87	93,500

Crown Assets Disposal Corporation—*Concluded*

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 9, 1985—*Concluded*

9. Contingencies

Claims aggregating approximately $112,000 in respect of contractual obligations, accidents, alleged misrepresentation of assets sold, and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of management and legal counsel the position of the Corporation on these claims is defensible. However, the final outcome of such claims is not determinable. Settlements resulting from the resolution of these claims are expected to be accounted for in the year in which the settlements occur.

10. Subsequent event

The Royal Canadian Mounted Police and the Department of Supply and Services are currently investigating an alleged fraud in the disposal operations of the Department. The outcome of this investigation is not yet known.

Director of Soldier Settlement

DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE B TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Economic Council of Canada

MANAGEMENT REPORT

The accompanying statement of operations of the Economic Council of Canada has been prepared in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the Chief Executive Officer of the Council.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the statement of operations.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Council and of the Auditor General's Office. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions for the year ended March 31, 1986.

The accounting and financial statements of the Council have evolved over the years to meet changing conditions and reporting requirements both internal and external. With the implementation of an internal computerized financial reporting and control system during the 1984-85 fiscal year and the further developments and modifications initiated during the current year, the Council has realized achievements in more accurately forecasting for future initiatives and ultimately in the ongoing decision-making process through the timely provision of financial information and an overall increase in the strength of the Council's financial management and control.

Approved by:

JUDITH MAXWELL
Chairman

DENNIS M. PAPROSKI
Director, General Administration

July 15, 1986

AUDITOR'S REPORT

TO THE ECONOMIC COUNCIL OF CANADA
AND
THE RIGHT HONOURABLE MARTIN BRIAN MULRONEY, P.C., M.P.
PRIME MINISTER OF CANADA

I have examined the statement of operations of the Economic Council of Canada for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 1986

Economic Council of Canada—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditure		
Operations		
Salaries and employee benefits	5,432,456	5,217,318
Accommodation	833,262	684,880
Professional and special services	744,552	930,346
Publicity, publication of reports and studies	232,420	368,104
Communications	220,757	215,509
Office stationery and supplies	174,974	161,464
Travel and removal	126,898	122,442
Repair of office furniture and equipment	50,014	39,879
Rental of equipment	44,932	42,260
Office furniture and equipment	40,954	105,638
Renovations	33,993	44,349
Miscellaneous	8,829	16,564
	7,944,041	7,948,753
Administration		
Salaries and employee benefits	727,635	623,869
Executive Council members	353,727	253,472
Employee termination benefits	281,044	27,097
Professional and special services	120,868	150,648
Travel	93,090	63,880
	1,576,364	1,118,966
	9,520,405	9,067,719
Revenue		
Refunds of previous years' expenditure	20,138	328
Miscellaneous non-tax revenue	45	
	20,183	328
Net cost of operations	9,500,222	9,067,391
Reconciliation to use of appropriations:		
Net cost of operations	9,500,222	9,067,391
Add: revenue credited to non-tax revenue	20,183	328
Less: services provided without charge by Government departments	935,638	812,724
Use of appropriations (Note 3)	8,584,767	8,254,995

The accompanying notes are an integral part of this statement.

Approved by the Council:

JUDITH MAXWELL
Chairman

DENNIS M. PAPROSKI
Director, General Administration

NOTES TO STATEMENT OF OPERATIONS MARCH 31, 1986

1. Authority and objective

The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act.

The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

The Council's operating expeditures are funded by a budgetary lapsing authority. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1986	1985
	$	$
Privy Council		
Vote 20	7,859,000	7,645,000
Supplemented by Treasury Board		
Vote 5	268,899	
	8,127,899	7,645,000
Lapsed	410,132	197,005
	7,717,767	7,447,995
Statutory contributions to employee benefit plans	867,000	807,000
Total use of appropriations	8,584,767	8,254,995

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Board's financial service group develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Board and of the Auditor General's Office. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. J. LEVERT
Executive Director

CHARLES BERGERON
Financial Officer

June 25, 1986

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986

	1985-86			1984-85
	Mackerel	Herring	Total	Total
	$	$	$	$
Expenditure				
Purchases of fish	3,247,452		3,247,452	5,111,098
Warehousing and handling	137,333		137,333	177,763
	3,384,785		3,384,785	5,288,861
Revenue				
Sale of fish	3,483,624	933,085	4,416,709	3,760,455
Service charges		9,813	9,813	97,438
	3,483,624	942,898	4,426,522	3,857,893
(Profit from) cost of trading operations	(98,839)	(942,898)	(1,041,737)	1,430,968
Deficiency payments			233,394	148,998
Interest income			(21,372)	
Administration				
Services provided without charge to the Department of Fisheries and Oceans				
Salaries			121,556	133,095
Travel and honoraria			9,127	11,735
Other			2,758	7,680
			133,441	152,510
Net cost of operations			(696,274)	1,732,476
Reconciliation to use of appropriations:				
(Profit from) net cost of operations			(696,274)	1,732,476
Add: revenue credited to non-tax revenue			964,270	1,755,853
Less: (Profit)/cost of trading operations applied to the departmental vote			(98,839)	100,130
services provided without charge by the Department of Fisheries and Oceans			133,441	152,510
Use of appropriations			233,394	3,235,689

The accompanying notes are an integral part of this statement. Certain notes accompanying the audited financial statements included in this section are also an integral part of this statement.

Fisheries Prices Support Board—*Continued*

RECONCILIATION FOR THE YEAR ENDED MARCH 31, 1986

	1985-86	1984-85
	$	$
Net cost of operations	(696,274)	1,732,476
Less: increase (decrease) in accounts receivable	(631,074)	751,970
adjustment to prior year's Payables at Year End (PAYE)		6,253
	(631,074)	758,223
Add: decrease in inventories	801,352	645,412
Net cost of operations on the accrual basis of accounting	736,152	1,619,665

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986

1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule B to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board. Funding of Board operations is done under lapsing authority from Parliament.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditures are recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year-End (PAYE) accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(c) Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

3. Parliamentary appropriations

	1985-86	1984-85
	$	$
Department of Fisheries and Oceans		
Vote 2b		12,000,000
Lapsed		8,913,309
		3,086,691
Vote 10	250,000	150,000
Lapsed	16,606	1,002
	233,394	148,998
Total use of appropriations	233,394	3,235,689

4. Inventories on hand at year end, valued at the lower of cost or net realizable value:

	1986	1985
	$	$
Herring products		717,457
Mackerel products	16,281	100,177
	16,281	817,634

5. Receivables on hand

	1986	1985
	$	$
Accounts receivable	451,128	1,082,202

Fisheries Prices Support Board—*Continued*

AUDITOR'S REPORT

TO THE FISHERIES PRICES SUPPORT BOARD
AND
THE HONOURABLE TOM SIDDON, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Fisheries Prices Support Board as at March 31, 1986 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Accounts receivable (Note 5)		
Short-term	5,361	1,082,202
Long-term	445,767	
Inventory (Note 4)	16,281	817,634
	467,409	1,899,836

EQUITY OF CANADA	1986	1985
	$	$
Balance at end of the year	467,409	1,899,836
	467,409	1,899,836

Approved by the Board:

HAROLD COLLINS
Chairman

Fisheries Prices Support Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1985-86			1984-85
	Mackerel (Note 3)	Herring (1984-85) (Note 4)	Total	Total
	$	$	$	$
Revenues				
Sales	3,483,624	501,229	3,984,853	4,523,141
Service charges		4,927	4,927	86,723
	3,483,624	506,156	3,989,780	4,609,864
Expenses				
Cost of goods sold	3,331,348	717,456	4,048,804	5,756,511
Warehousing and handling	137,333		137,333	171,510
	3,468,681	717,456	4,186,137	5,928,021
	(14,943)	211,300	196,357	1,318,157
Interest income			(26,733)	
Cost of trading operations			169,624	1,318,157
Loss on write down of account receivable (Note 5)			199,693	
Deficiency payments (Note 6)			233,394	148,998
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 7)			133,441	152,510
Cost of operations financed from the Consolidated Revenue Fund			736,152	1,619,665

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Sources of funds		
Parliamentary appropriations		
Department of Fisheries and Oceans		
Vote 10—Contributions (Note 6)	233,394	148,998
Vote 2b—Purchase of frozen cod block fillets and herring products		3,086,691
Department of Fisheries and Oceans which provided administrative services without charge	133,441	152,510
	366,835	3,388,199
Uses of funds		
Cost of operations	736,152	1,619,665
Receipts from trading operations returned to the Consolidated Revenue Fund	1,063,110	1,661,974
	1,799,262	3,281,639
Increase (decrease) in receivables and inventory	(1,432,427)	106,560

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule B to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Accounting policies

The Board follows the accrual basis of accounting.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

Inventories are recorded at the lower of cost and net realizable value.

*3. Canned mackerel program

The Board acted as the procurement agent for fishery products required for international food aid and development programs administered by the Canadian International Development Agency (CIDA) and the World Food Program (WFP).

Fisheries Prices Support Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

*4. Herring products program

At April 1st, 1985, the Board had 1,699,565 kg of herring products in inventory. This product was valued as of April 1st at $717,456.

The Board disposed of all its herring during the current fiscal year by the following means:

	Kg	Proceeds
		$
Repurchased by various processors in accordance with original purchase terms	99,492	110,727
Sold in non-traditional markets through agent	1,106,283	390,502
Disposal	493,790	
Total	1,699,565	501,229

The Board was represented in its sales in non-traditional markets by the Canadian Saltfish Corporation. The Canadian Saltfish Corporation received a commission of $7,969 in consideration of its participation in the Board's sales to Poland and the United Kingdom.

*5. Accounts receivable

As of April 1, 1985, the Board had $1,082,202 in trade account receivables as a result of sales of fish products. During the fiscal year $436,742 was collected in the normal manner.

Four accounts receivable totalling $645,460 were overdue as of March 31, 1986. The following action has been taken in regard to these accounts.

1. An account receivable for $168,645 has been converted from a trade account receivable to a long term receivable. A signed agreement between the producer and the Board calls for equal repayments of principal over 5 annual payments commencing in December 1987.

   The agreement calls for interest to be paid from December 1984 on the outstanding balance owed to the Board. Interest is due annually on December 31 of each year and the Board has received $21,371 in interest as of December 31, 1985. Interest earned by the Board but not paid by the producer has been accrued in these financial statements. Interest earned from January 1, 1986 to March 31, 1986 amounted to $5,361.

2. An account receivable for $199,693 has been outstanding for greater than 18 months. The company involved is in receivership and the Board has been informed that the account receivable is uncollectable. This amount has been written off to operations in the 1985-86 fiscal year.

3. Two separate accounts receivable from related companies totalling $277,121 are also currently in default. The Board is negotiating with the companies to convert these accounts to a long term receivable.

The write-off of $199,693 refers to the program initiated in fiscal 1983-84 by the Board for frozen cod blocks. Results of operations for this program were reported in the 1983-84 and 1984-85 financial statements. Final results for the 1983-84 Cod Block Program are:

	$
Loss reported in 1983-84 fiscal year	305,621
Loss reported in 1984-85 fiscal year	343,913
Write-off of account receivable in 1985-86	199,693
Total loss of 1983-84 Cod Block Program	849,227

*6. Deficiency payments

During the year, contributions in the form of deficiency payments were made by the Board to support the price of seal pelts (1985—Frozen cod products). These payments were made out of Fisheries and Oceans Vote 10.

7. Administrative services provided without charge by the Department of Fisheries and Oceans

	1986	1985
	$	$
Salaries	121,556	133,095
Travel and honoraria	9,127	11,735
Other	2,758	7,680
	133,441	152,510

* These notes are also an integral part of the statement of operations prepared on the Government's modified cash basis of accounting which precede these statements.

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the statement of operations such as the allocation of expenditure between operations and administration, is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the statement of operations.

The Council's Corporate Management Branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The Council has recently undertaken two major initiatives to improve its management process, namely the Program Evaluation and Internal Audit functions. Policies were developed for these functions in accordance with standards established by the Office of the Comptroller General. Evaluation of some personnel support programs was initiated in 1985-86 and audits are scheduled to begin in 1986-87.

Approved by:

P. BOIS
President

A. BELLIVEAU
Director, Corporate Management

July 14, 1986

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statement of operations of the Medical Research Council for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1986

Medical Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditure		
Grants and Scholarships		
Grants	131,587,078	128,201,797
Awards	25,520,533	24,389,421
Research promotion	592,089	599,781
	157,699,700	153,190,999
Operations (Note 3)		
Salaries and employee benefits	1,313,714	1,242,204
Travel (Note 7)	567,978	542,350
Professional and special services	261,283	264,182
Office accommodation	168,769	178,225
Publications	136,553	134,555
Communications	92,023	83,123
Materials and supplies	37,742	41,725
Maintenance and rental of equipment	34,415	73,300
Employee termination benefits	15,821	38,306
Furniture and equipment	7,431	3,877
	2,635,729	2,601,847
Administration (Note 3)		
Salaries and employee benefits	912,152	987,740
Travel (Note 7)	84,978	42,821
Publications	67,225	40,753
Office accommodation	63,231	66,775
Professional and special services	52,364	26,770
Communications	40,271	33,576
Materials and supplies	22,917	27,115
Furniture and equipment	10,217	59,185
Maintenance and rental of equipment	9,745	3,965
Accounting and cheque issue services	3,000	11,600
Employee termination benefits		4,741
	1,266,100	1,305,041
	161,601,529	157,097,887
Revenue		
Refunds of previous year's expenditure	253,182	232,838
Net cost of operations	161,348,347	156,865,049
Reconciliation to use of appropriations:		
Net cost of operations	161,348,347	156,865,049
Add: revenue credited to non-tax revenue	253,182	232,838
Less: services provided without charge by Government departments	271,000	298,000
Use of appropriations (Note 4)	161,330,529	156,799,887

The accompanying notes are an integral part of this statement.

Approved by the Council:

P. BOIS
President

Approved by Management:

A. BELLIVEAU
Director, Corporate Management

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986

1. Authority and objective

The Medical Research Council was established in 1969 by the Medical Research Council Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis. This practice is in accordance with the Government's policy on Payables at Year-End.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Changes in financial statement presentation

The allocation of expenditure between operations and administration groupings has been revised to more closely reflect the activities of the Council. Expenditure relating to the President's office, the meetings of the Council, its executive and standing committees, and expenditure relating to records management and the Council's management information system are now charged to operations. The net effect in 1985-86 is an increase in operating expenditure and a corresponding decrease in administration expenditure of $1,311,051.

4. Parliamentary appropriations

	1986	1985
	$	$
Department of National Health and Welfare		
Vote 80—Grants	157,776,001	153,191,000
Lapsed	76,301	1
	157,699,700	153,190,999
Vote 75—Operating expenditure	3,432,000	3,510,000
Lapsed	105,171	211,112
	3,326,829	3,298,888
Statutory contributions to employee benefit plans	304,000	310,000
Total use of appropriations	161,330,529	156,799,887

The lapse of $76,301 in Vote 80 is the result of frozen allotments imposed by the Treasury Board of Canada. The lapse of $105,171 in Vote 75 is comprised primarily of salary which accounts for 93.5% of the total.

Medical Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986—*Concluded*

5. Trust funds

(a) In 1974, the Council received $75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of Dyskinesia and Torticollis. Other donations were received in prior years but were not earmarked for specific projects. The donations and interest received and grants paid are not included in the statement of operations of the Council. The transactions relating to these funds for the year ended March 31, 1986 are as follows:

	1986	1985
	$	$
Balance, beginning of year	79,079	79,603
Add: interest received	6,933	8,176
Less: grants paid	3,686	8,700
Balance, end of year, represented by deposit with Receiver General for Canada	82,326	79,079

(b) In 1985, the Council received a distinguished award entitled "The St Boniface General Hospital Research Foundation Award" which included an amount of $20,000. In recognition of the importance of the award, the Council, in agreement with the Foundation, decided to use the monetary portion of the award to establish a trust fund from which it could provide summer research scholarships to encourage graduate high school students, first year pre-med students and first and second year medical students to become involved in biomedical research. There will be two awards per year for the next five years with the recipients being chosen locally by the Foundation. The $20,000 is on deposit with the Receiver General for Canada and interest will be received starting in 1986-87. The transactions are not included in the statement of operations of the Council.

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments as at June 27, 1986 are as follows:

Year of Payment	1986	1985
	(in thousands of dollars)	
1985-86		150,396
1986-87	154,695	104,482
1987-88	104,765	59,821
1988-89	52,168	29,667
1989-90	21,980	14,467
1990-91	10,349	4,670
1991-92	4,349	
	348,306	363,503

7. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 24 grant committees, 9 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1986	1985
	$	$
Operations:		
Grant committees	359,184	348,215
Award committees	64,979	40,942
Council/executive	37,504	35,698
Standing committees	40,368	57,969
Other non-staff	7,137	16,902
Staff	58,806	42,624
	567,978	542,350
Administration:		
Advisory groups	54,016	17,282
Staff	30,962	25,539
	84,978	42,821

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

National Museums of Canada

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the National Museums of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement was derived from the financial statements as of March 31, 1986 as published in the annual report of the Corporation and that were audited by the Auditor General of Canada.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Corporation directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by frequent contacts between staffs of the Corporation and of the Auditor General's Office. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

LÉO A. DORAIS
Secretary-General

D. M. MICHOLS
Assistant Secretary-General

September 4, 1986

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Expenditure		
Operations		
Salaries and wages, other personnel costs	44,506	42,339
Accommodation	21,125	12,057
Professional and special services	5,893	5,886
Travel	2,355	2,240
Repairs and upkeep of equipment	2,003	2,043
Protective services	1,819	1,674
Materials and supplies	1,317	1,449
Communications	1,122	1,034
Rentals	938	776
Office supplies and equipment	730	967
Publications	614	598
Purchase of books	377	494
Postage	317	315
Publishing and boutiques—Loss from operating (Schedule 1)	210	266
Freight, express and cartage	206	134
Advertising	157	187
Accounting and cheque issue	110	279
Miscellaneous	15	21
Provincial Court award		141
	83,814	72,900
Grants and contributions		
National Programmes	8,335	8,567
National Gallery		1
	8,335	8,568
Capital expenditures	2,175	2,663
Purchase of objects for the collections of the Museums (Note 6)	1,548	2,745
	95,872	86,876
Revenue		
Refunds of previous years' expenditure	102	266
Service and service fees	80	
Other	31	2
	213	268
Net cost of operations (Note 3)	95,659	86,608
Reconciliation to use of appropriations:		
Net cost of operations	95,659	86,608
Add: revenue credited to non-tax revenue	213	268
Less: services provided without charge by Government departments	21,960	13,153
Use of appropriations	73,912	73,723

The accompanying notes are an integral part of this statement. Certain notes and schedules accompanying the audited financial statements included in this section are also an integral part of this statement.

National Museums of Canada—*Continued*

RECONCILIATION
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Net cost of operations	95,659	86,608
Add: depreciation	1,955	1,807
accrued termination benefits	475	362
decrease in inventory (increase)	229	(114)
change in trust account	11	
increase in travel advances		111
	2,670	2,166
Less: purchase of fixed assets	2,194	2,633
accrued liabilities	105	(171)
increase in accounts receivable	60	208
variation of suspense account	11	
Provincial Court award		141
	2,370	2,811
Net cost of operations on the accrual basis of accounting	95,959	85,963

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1986

1. Authority and objectives

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule B to the Financial Administration Act.

The Corporation's objective is to demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the National Museum of Man, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Corporate Management and Corporate Services.

Operations and grants and contributions are funded by budgetary lapsing authorities and employee benefits are authorized by statutory authorities.

2. Accounting policies

(a) Expenditure

Expenditure is accounted for on the accrual basis of accounting, except for employee termination benefits, vacation pay, and trust account transactions which are accounted for on the cash basis of accounting.

(b) Revenue

Revenue is accounted for on the cash basis of accounting in accordance with Government of Canada accounting policies.

(c) Capital purchases

Capital acquisitions are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in the operating expenditure.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to past service, contributions are expensed when paid.

(g) Publishing and boutiques operations

Operating expenditure of publishing and boutiques do not include costs relating to personnel, travel, building maintenance, rent and utilities. These costs are included as general operating expenses.

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1986—*Concluded*

3. Parliamentary appropriations

	1986			1985
	Gross	Credits	Net	Net
	$	$	$	$
Department of Communications				
Vote 75 (70 in 1985)	64,562,433	958,305	63,604,128	61,565,678
Lapsed	(2,722,291)		(2,722,291)	(1,133,177)
Deferred	(1,042,229)		(1,042,229)	(545,277)
	60,797,913	958,305	59,839,608	59,887,224
Vote 80 (75 in 1985)	8,852,700		8,852,700	8,567,700
Lapsed	(518,122)		(518,122)	
	8,334,578		8,334,578	8,567,700
Statutory—Provincial Court award				141,186
Statutory—Contributions to employee benefit plans	5,738,004		5,738,004	5,127,000
Total use of appropriations	74,870,495	958,305	73,912,190	73,723,110

4. Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

Inventories on hand to year-end are as follows:

	1986	1985
	(in thousands of dollars)	
Books, pamphlets, replicas, etc.	898	952
Publications in process	384	559
	1,282	1,511

5. Fixed assets and accumulated depreciation

Had the previous accounting policies of the Corporation, continued with respect to the capitalization of fixed assets and recording depreciation, the balances would be as follows:

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	4,965			4,965
Furniture and equipment	9,358	1,684	1,261	9,781
Electronic data processing equipment	1,067	285		1,352
Automotive	1,023	206	68	1,161
	16,413	2,175	1,329	17,259

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	1,817	199		2,016
Furniture and equipment	4,825	1,254	1,261	4,818
Electronic data processing equipment	305	270		575
Automotive	467	232	68	631
	7,414	1,955	1,329	8,040

Useful lives have been estimated as follows:

Leasehold improvements	Term of the lease
Furniture and equipment	5-12 years
Electronic data processing equipment	5 years
Automotive	5 years

6. Purchase of objects for the collections of the Corporation

	1986	1985
	(in thousands of dollars)	
National Gallery of Canada	1,175	2,266
National Museum of Man	238	276
National Museum of Natural Sciences	75	113
National Museum of Science and Technology	60	90
	1,548	2,745

SCHEDULE OF PUBLISHING AND BOUTIQUE OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

(in thousands of dollars) SCHEDULE 1

	1986	1985
Sales		
Publishing	147	144
Boutiques	811	750
	958	894
Cost of sales		
Publishing	488	650
Boutiques	536	444
	1,024	1,094
Loss before expenses	66	200
Expenses		
Administration	132	60
Advertising	12	6
	144	66
Loss from operations	210	266

National Museums of Canada—*Continued*

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
OF THE NATIONAL MUSEUMS OF CANADA

I have examined the balance sheet of National Museums of Canada as at March 31, 1986 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Current		
Deposit with Receiver General for Canada	7,790	7,342
Accounts receivable	315	355
Inventories (Note 3)	1,282	1,511
	9,387	9,208
Trust account (Schedule 1)	594	417
Collections	1	1
Property and equipment (Note 4)	9,238	8,999
	19,220	18,625

LIABILITIES AND EQUITY	1986	1985
Current		
Accounts payable and accrued liabilities	6,778	7,617
Due to Government departments	2,348	1,775
Deferred parliamentary appropriation (Note 5)	1,041	544
Current portion of accrued employee termination benefits	96	140
	10,263	10,076
Accrued employee termination benefits	3,830	3,311
Trust account (Schedule 1)	594	417
Equity	4,533	4,821
	19,220	18,625

Approved by Management:

LÉO A. DORAIS
Secretary-General

D. M. MICHOLS
Assistant Secretary-General

Approved by the Board:

GÉRARD PELLETIER
Trustee

RODRIGUE TREMBLAY
Trustee

National Museums of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Expenses		
Operating (Schedule 2)	86,342	75,031
Grants and contributions	8,335	8,568
Purchase of objects for the collections of the Corporation (Note 6)	1,548	2,745
	96,225	86,344
Revenue	266	381
Cost of operations	95,959	85,963
Financed by:		
Parliamentary appropriations		
Operating expenditures (Note 5)	59,851	59,888
Grants and contributions (Note 5)	8,335	8,568
Statutory—Contributions to employee benefit plans	5,738	5,127
	73,924	73,583
Services provided without charge by Government departments (Note 7)	21,960	13,153
	95,884	86,736
Excess of financing over cost of operations (cost of operations over financing)	(75)	773

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Balance at beginning of the year	4,821	4,316
Excess of financing over cost of operations (cost of operations over financing)	(75)	773
Revenue transferred to Receiver General for Canada	(213)	(268)
Balance at end of the year	4,533	4,821

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Funds provided by (applied to) the following activities		
Operating	(71,281)	(69,284)
Investing	(2,195)	(2,633)
Financing	73,924	73,583
Increase in the deposit with Receiver General for Canada	448	1,666
Deposit at beginning of the year	7,342	5,676
Deposit at end of the year	7,790	7,342
Operating		
Cost of operations	(95,959)	(85,963)
Items not affecting funds		
Depreciation	1,955	1,807
Services provided without charge by Government departments	21,960	13,153
Employee termination benefits	519	334
Increase of operating components of working capital	457	1,653
Revenue transferred to Receiver General for Canada	(213)	(268)
Funds applied to the operating activities	(71,281)	(69,284)
Investing		
Purchase of property and equipment	(2,195)	(2,633)
Financing		
Parliamentary appropriations	73,924	73,583

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority, objective and operations

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule B to the Financial Administration Act.

The Corporation's objective is to demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the National Museum of Man, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Corporate Management and Corporate Services.

2. Accounting policies

(a) Basis of accounting

Expenses and revenue are accounted for using the accrual basis of accounting, except for refunds of previous year's expenditure and the trust account which are recorded on a cash basis. Parliamentary appropriations are recorded in the year to which they apply.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

(c) Property and equipment

Property and equipment are carried at cost and depreciated using the straight-line method over their estimated useful lives as follows:

Equipment	5 to 12 years
Building renovations	25 years
Office furniture	5 to 10 years

(d) Collections

Collections constitute the major portion of the Corporation's assets but are shown at a nominal value of $1,000 on the balance sheet because of the practical difficulties in reflecting them at a meaningful value. Objects purchased for the collections of the Corporation are recorded as expenses in the year of acquisition. Objects donated to the Corporation are not recorded in the books of accounts.

(e) Services provided without charge

Amounts for services provided without charge by Government departments are included in operating expenses.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions.

(g) Publishing and boutiques operations

Operating expenses of publishing and boutiques do not include costs relating to personnel, travel, building maintenance, rent and utilities. These costs are included as general operating expenses.

(h) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Inventories

	1986	1985
	(in thousands of dollars)	
Books, pamphlets, replicas and other materials	898	952
Publications in process	384	559
	1,282	1,511

4. Property and equipment

	1986			1985
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Equipment	8,400	4,145	4,255	3,719
Building renovations	4,965	2,016	2,949	3,148
Office furniture	3,913	1,879	2,034	2,132
	17,278	8,040	9,238	8,999

5. Parliamentary appropriations

	Operating expenditures		Grants and contributions	
	1986	1985	1986	1985
	(in thousands of dollars)			
Department of Communications				
Vote 75 (70 in 1985)	62,877	60,018		
Vote 80 (75 in 1985)			8,853	8,568
Deferred from the previous year	544	845		
Supplemented by Treasury Board				
Vote 5		331		
Vote 10	182	261		
Vote 30		110		
	63,603	61,565	8,853	8,568
Amount lapsed	(2,711)	(1,133)	(518)	
Amount deferred	(1,041)	(544)		
Amount used	59,851	59,888	8,335	8,568

The amount deferred represents the funds available for the purchase of objects for the collections of the Corporation until the end of the next year.

Vote 75 (1985—Vote 70) includes an amount of $816,000 (1985—$1,073,000) for planning the occupancy of the new museums.

6. Objects for the collections of the Corporation

	1986	1985
	(in thousands of dollars)	
Parliamentary appropriation deferred from the previous year	544	845
Parliamentary appropriation received	2,045	2,444
	2,589	3,289
Purchase of objects for the collections of the Corporation		
National Gallery of Canada	1,175	2,267
National Museum of Man	238	275
National Museum of Natural Sciences	75	113
National Museum of Science and Technology	60	90
	1,548	2,745
Parliamentary appropriation deferred to the following year	1,041	544

*7. Services provided without charge by Government departments

	1986	1985
	(in thousands of dollars)	
Accommodation	21,125	12,057
Employee insurance premiums	701	769
Accounting and cheque issue service	110	279
Employee compensation payments	24	48
	21,960	13,153

National Museums of Canada—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

*8. Commitments

(a) As at March 31, 1986, the Corporation had entered into various agreements for a total of approximately $3,590,165. The future minimum payments during the next 5 years are as follows:

	$
1987	879,706
1988	883,727
1989	887,386
1990	939,346
1991	

(b) Subject to the provision of funds by Parliament, approved grants payable in future years are as follows:

	(in thousands of dollars)
1987	6,836
1988	232
1989	1
	7,069

SCHEDULE OF OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars) SCHEDULE 2

	1986	1985
Personnel costs	44,876	42,872
Accommodation	21,125	12,057
Professional and special services	5,452	5,696
Travel	2,350	2,240
Repairs and upkeep of equipment	1,984	2,043
Depreciation	1,955	1,807
Protective services	1,819	1,674
Materials and supplies	1,368	1,449
Communications	1,122	1,034
Rentals	938	776
Publications	858	598
Office supplies and equipment	678	997
Purchase of books	377	494
Design and display	368	137
Postage	317	315
Publishing and Boutiques—Loss from operations (Schedule 3)	267	135
Freight, express and cartage	206	135
Advertising	157	187
Accounting and cheque issue service	110	279
Miscellaneous	15	106
	86,342	75,031

*SCHEDULE OF TRUST ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars) SCHEDULE 1

	1986	1985
Receipts		
Grants under Section 29 of the Cultural Property Export and Import Act		141
Gifts and bequests	531	73
Interest income	54	44
	585	258
Disbursements		
Purchase of objects for the collections of the Corporation	108	158
Other	311	74
	419	232
Excess of receipts over disbursements	166	26
Balance at beginning of the year	417	391
Balance at end of the year, represented by deposit with Receiver General for Canada	583	417

SCHEDULE OF PUBLISHING AND BOUTIQUES OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars) SCHEDULE 3

	1986	1985
Sales		
Publishing	166	162
Boutiques	810	750
	976	912
Cost of sales		
Publishing	435	483
Boutiques	582	498
	1,017	981
Loss before expenses	41	69
Expenses		
Marketing and supplies	215	60
Advertising	11	6
	226	66
Loss from operations	267	135

* These notes and schedules are also an integral part of the statements of operations prepared on the Government's modified cash basis of accounting which precede these statements.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Council's finance division develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard of the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Council and of the Auditor General's Office. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems and financial statements of the Council have evolved over the years to meet changing conditions and requirements. One area of heightened activity this past year has been that of cash management. The Council's finance division, in conjunction with the central agencies, has undertaken a program to improve cash management practices and in so doing is examining ways to accelerate the collection of monies and conversely, ensure that payment of invoices are not made earlier than required.

Towards this end, systems have been modified to accommodate the Government's new payment on due date policy. A project to redevelop and upgrade the existing automated accounts receivable system was initiated with the view to improve account management and speed up the collection process. The new system is to be operational in December 1986. A second project, introducing the acceptance of credit cards as a means of paying for National Research Council (NRC) products and services, is proceeding. Actual acceptance of the cards will begin in October 1986.

Approved by:

L. KERWIN
President

M. K. PAWLOWSKI
for the Comptroller

August 5, 1986

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditure		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the Municipal Grants Act	1,969,000	1,628,000
International affiliations	500,217	432,733
	2,469,217	2,060,733
Contributions		
Assistance to industry	66,505,462	64,642,574
TRIUMF project	26,715,000	25,520,628
Energy projects	13,504,994	12,905,033
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,424,565	2,165,621
Other	1,307,394	1,320,224
	112,926,632	108,614,813
Capital		
Biotechnology Research Institute	19,231,215	20,088,808
Space Science Program	16,494,725	13,718,864
Minor capital expenditures	15,556,694	12,192,547
Other	8,478,777	24,338,852
Institute for Manufacturing Technology	7,864,823	14,958,929
Major Capital Replacement Program	6,272,678	7,518,337
Advanced Teleoperator System	2,453,086	1,930,805
Capital expenditure—Energy	436,000	5,624,898
Plant Biotechnology Institute		4,301,420
	76,787,998	104,673,460
Operations		
Salaries and employee benefits	131,788,689	146,933,707
Utilities, materials and supplies	30,911,966	28,147,303
Rentals	29,147,012	21,306,239
Professional and special services	25,490,121	35,394,381
Transportation and communications	6,315,529	6,604,071
Information	3,483,860	1,428,015
Termination benefits	1,002,279	4,084,650
Other	12,386	18,000
	228,151,842	243,916,366
Administration		
Salaries and employee benefits	22,000,599	24,395,100
Utilities, materials and supplies	7,479,897	4,746,806
Professional and special services	6,305,661	7,536,633
Transportation and communications	5,212,362	5,129,782
Rentals	3,442,560	2,930,818
Information	217,902	891,945
Termination benefits	115,485	997,000
Other	18,738	8,120
	44,793,204	46,636,204
	462,659,676	503,840,843
Revenue		
Service fees	14,539,315	10,863,809
Sales of publications	3,099,518	2,022,334
Revenue of previous years' expenditures	1,415,758	800,567
Other	57,077	64,303
	19,111,668	13,751,013
Net cost of operations	443,548,008	490,089,830
Reconciliation to use of appropriations		
Net cost of operations	443,548,008	490,089,830
Add: revenue credited to non-tax revenue	1,472,835	864,870
Less: services provided without charge by the Council and other departments	28,000,000	22,996,000
Use of appropriations	417,020,843	467,958,700

The accompanying notes are an integral part of this statement.

National Research Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986

1. Authority and objective

The National Research Council of Canada was established under the National Research Council Act 1966-67 and is a departmental corporation named in Schedule B to the Financial Administration Act. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1986			1985
	Gross	Credits	Net	Net
	$	$	$	$
Vote 5	208,397,000	11,750,000	196,647,000	218,408,439
Lapsed	9,047,580	(435,211)	9,482,791	3,019,965
	199,349,420	12,185,211	187,164,209	215,388,474
Vote 10	90,199,000	210,000	89,989,000	127,428,000
Lapsed	13,603,323	132,426	13,470,897	23,043,168
	76,595,677	77,574	76,518,103	104,384,832
Vote 15	115,139,000		115,139,000	116,464,000
Lapsed	2,290,368		2,290,368	7,926,840
	112,848,632		112,848,632	108,537,160
Vote 20	29,036,000	6,021,000	23,015,000	23,222,000
Lapsed	3,576,053	644,952	2,931,101	3,097,766
	25,459,947	5,376,048	20,083,899	20,124,234
Statutory contributions to employee benefits	20,406,000		20,406,000	19,524,000
Total use of appropriations	434,659,676	17,638,833	417,020,843	467,958,700

4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1986	1985
	$	$
Current:		
Outside parties	716,599	364,537
Government of Canada	3,616	17,227
	720,215	381,764

5. Trust accounts

The Council keeps in trust monies received from the Canadian Biological Society and the Shanghai Institute of Cell Biology.

	1986	1985
	$	$
Balance, beginning of year	24,999	23,049
Less: payments made	43,866	34,914
Add: monies received	82,454	36,864
Balance, end of year	63,587	24,999

6. Contingent liabilities

In connection with its operations the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to $186,359.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Council's directorate of finance and administration develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

A. W. MAY
President

GILLES JULIEN
Treasurer

July 15, 1986

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND
THE HONOURABLE FRANK OBERLE, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure and revenue of the Council for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 17, 1986

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditure		
Grants and scholarships (Schedule 1)		
Research grants	185,779,971	176,562,144
Research infrastructure	35,539,005	33,048,964
University-industry program	17,393,191	18,547,124
Developmental grants	3,481,436	3,122,663
General research support	7,624,034	22,255,174
Research manpower awards	49,158,227	46,991,441
	298,975,864	300,527,510
Operating		
General administration		
Salaries	4,675,419	4,081,163
Employee benefits	749,000	586,000
Termination benefits	109,090	45,888
	5,533,509	4,713,051
Professional and special services	2,079,393	1,181,387
Accommodation, administrative and other services provided without charge by Government departments and agencies	1,105,728	1,064,770
Information	654,735	616,152
Travel, transportation and communications	526,896	503,933
Computer, furniture and other equipment	369,646	2,331,703
Rentals	240,735	180,749
Office supplies	173,754	129,695
Equipment repair and maintenance	154,052	23,577
	10,838,448	10,745,017
Council and its committees		
Travel, transportation and communications	1,174,602	1,080,943
Honoraria, professional and special services	299,849	249,440
Office supplies, rentals and information	13,580	21,155
	1,488,031	1,351,538
	12,326,479	12,096,555
	311,302,343	312,624,065
Revenue		
Refunds of previous year's expenditure	550,689	655,032
Net cost of operations	310,751,654	311,969,033
Reconciliation to use of appropriations:		
Net cost of operations	310,751,654	311,969,033
Add: revenue credited to non-tax revenue	550,689	655,032
Less: services provided without charge by Government departments and agencies	1,105,728	1,064,770
Use of appropriations	310,196,615	311,559,295

The accompanying notes and schedules are an integral part of this statement.

Approved by the Council:

A. W. MAY
President

GILLES JULIEN
Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986

1. Authority and objective

The Council was established in 1978 by the Natural Sciences and Engineering Research Council Act, and is a departmental corporation named in Schedule B to the Financial Administration Act. Its objective is to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure as disbursed. All other expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Estimates of amounts for services provided without charge from Government departments and agencies are included in expenditures.

(d) Refund of previous years' expenditure

Refund of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

3. Parliamentary appropriations

	1986	1985
	$	$
Science and Technology		
Vote 25	11,259,000	10,446,490
Lapsed	787,249	705
	10,471,751	10,445,785
Vote 30	299,654,000	300,553,510
Lapsed	678,136	26,000
	298,975,864	300,527,510
Statutory contributions to employee benefit plans	749,000	586,000
Total use of appropriations	310,196,615	311,559,295

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986—*Concluded*

4. Commitments

As at year end the Council had the following commitments in respect of grants and scholarships which have been approved for payment in future years, subject to the provision of funds by Parliament and final approval by the Council:

	March 31	
	1986	1985
	(in millions of dollars)	
Year of payment		
1985-86		266.8
1986-87	273.5	135.6
1987-88	147.9	63.0
1988-89	71.9	6.5
1989-90	9.3	3.3
1990-91	3.4	
	506.0	475.2

5. Grants and scholarships administered and disbursed for Government departments, agencies and organizations outside the Government

Grants and scholarships administered and disbursed by the Council on behalf of Government departments, agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from lapsing funds entrusted to it by Government departments and agencies.

At March 31, 1986, the Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds amounting to $108,761 (1985—$97,006).

6. Donation trust fund

This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council.

	1986	1985
	$	$
Balance, beginning of year	21,050	1,050
Donations received	10,000	20,000
Balance, end of year, represented by deposit with Receiver General for Canada	31,050	21,050

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1986 SCHEDULE I

	1986	1985
	$	$
Research grants		
Operating grants		
Individual grants	135,409,727	127,647,624
Team grants	3,201,391	3,531,867
Co-op grants		169,300
Project grants	8,874,140	6,451,500
Grants to university research fellows	4,254,520	4,751,537
New research idea grants	13,223	265,741
Collaborative special project grants	1,008,089	1,055,755
Strategic grants	32,480,790	32,253,936
E.W.R. Steacie Memorial fellowships	538,091	434,884
	185,779,971	176,562,144
Research infrastructure		
Equipment		
Equipment grants	11,580,343	15,017,775
Major equipment grants	4,749,333	2,893,748
Major installation grants	5,396,454	2,409,484
Operating and maintenance		
Infrastructure grants	13,812,875	12,727,957
	35,539,005	33,048,964
University-industry program		
Cooperative research and development		
Research and development projects	6,994,281	7,354,633
Shared equipment and facilities	511,312	1,063,973
Research chairs	1,588,554	416,450
Visiting fellowships	215,969	127,883
Scholarships and fellowships		
Undergraduate student research awards	1,701,347	1,365,796
Industrial postgraduate scholarships	223,928	197,655
Industrial research fellowships	3,402,481	2,855,755
Links		
Affiliations	26,000	
Workshops and seminars	29,319	64,979
Canadian Microelectronics Corporation	2,700,000	5,100,000
	17,393,191	18,547,124
Developmental grants		
Research development grants	2,431,126	2,081,760
Isolation supplements	192,820	182,280
Forestry development program		
Postdoctoral assistantships	173,760	182,833
Project grants	356,730	373,790
Northern supplements	327,000	302,000
	3,481,436	3,122,663
General research support		
Scientific publication grants		475,600
Conference grants	98,449	738,649
Travel grants	289,164	302,688
General research grants	5,977,400	18,973,900
General promotion grants	128,500	334,370
Miscellaneous grants	238,258	561,235
International programs	880,263	854,082
Workshops and seminars	12,000	14,650
	7,624,034	22,255,174
Research manpower awards		
Undergraduate student research awards	5,761,897	5,740,616
Postgraduate scholarships	27,416,159	27,546,202
Postgraduate scholarships in science librarianship and documentation	124,724	143,791
1967 Science and engineering scholarships	2,679,032	2,255,548
Postdoctoral fellowships	4,264,965	3,554,341
University research fellowships	8,911,450	7,750,943
	49,158,227	46,991,441
	298,975,864	300,527,510

Natural Sciences and Engineering Research Council— *Concluded*

SCHEDULE OF GRANTS AND SCHOLARSHIPS ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS, AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT
FOR THE YEAR ENDED MARCH 31, 1986 SCHEDULE II

	1986	1985
	$	$
Visiting fellowships		
Agriculture Canada	1,228,203	880,740
Fisheries and Oceans Canada	881,233	689,272
Energy, Mines and Resources Canada	841,598	605,338
National Research Council Canada	564,005	581,612
Environment Canada	446,262	471,232
National Defence	305,464	322,260
Health and Welfare Canada	232,300	227,509
Atomic Energy of Canada Limited	165,110	167,022
Communications Canada	95,635	70,155
National Museums of Canada		6,905
	4,759,810	4,022,045
NATO Science fellowships		
North Atlantic Treaty Organization	300,301	523,352
CIDA/NSERC research associateships		
Canadian International Development Agency	244,967	177,398
Studentships		
Environment Canada	62,000	66,000
Postgraduate fellowships in meteorology and atmospheric sciences		
Environment Canada	58,000	64,790
	5,425,078	4,853,585

Science Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Science Council of Canada (hereafter called Council) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This statement of operations was prepared in accordance with the accounting policies as set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Council's financial section develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Council and of the Auditor General's Office. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions. The Council is constantly reviewing its policies and practices in order to improve its standards of accounting and financial management.

Approved by:

FERN CASEY
Director of Finance

STUART SMITH
Chairman

June 26, 1986

AUDITOR'S REPORT

TO THE SCIENCE COUNCIL OF CANADA
AND
THE HONOURABLE FRANK OBERLE, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of operations of the Science Council of Canada for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 1986

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditure		
Salaries and employee benefits	2,530,470	2,919,992
Employee termination benefits (Note 4)	687,960	32,423
Professional and special services	463,174	804,690
Accommodation	449,981	282,004
Council members expenditures	149,853	137,898
Publication of reports and studies	141,042	286,580
Communications	106,497	184,569
Travel and removal	75,008	168,662
Office stationery and supplies	60,960	135,142
Rental of equipment	48,090	78,105
Miscellaneous	37,471	41,940
Repair of office furniture and equipment	33,627	40,203
Office furniture and equipment	19,508	31,954
	4,803,641	5,144,162
Revenue		
Refunds of previous years' expenditure	143	215
Net cost of operations	4,803,498	5,143,947
Reconciliation to use of appropriations:		
Net cost of operations	4,803,498	5,143,947
Add: revenue credited to non-tax revenue	143	215
Less: services provided without charge by Government departments	501,677	347,361
Use of appropriations (Note 3)	4,301,964	4,796,801

The accompanying notes are an integral part of this statement.

Approved:

FERN CASEY
Director of Finance

STUART SMITH
Chairman

Science Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986

1. Authority and objective

The Council was established in 1966 by the Science Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The Council's operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

The objective of the Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

2. Accounting policies

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of office furniture and equipment are charged to expenditure in the year of purchase.

(c) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in expenditure.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as non-tax revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1986	1985
	$	$
Ministry of State for Science and Technology		
Vote 35	4,587,862	4,513,862
Lapsed	698,898	107,061
	3,888,964	4,406,801
Statutory contributions to employee benefit plans	413,000	390,000
Total use of appropriations	4,301,964	4,796,801

4. Employee termination benefits

During 1985-86, the Council spent $687,960 on employee termination benefits in the following areas:

	1986	1985
	$	$
Severance pay	194,507	32,423
Other termination benefits	493,453	
Total	687,960	32,423

Other termination benefits include payments to 27 employees under Treasury Board's early retirement program and under the Council's offer to laid-off employees. The offer consisted of up to 6 months' salary as termination pay. These expenses are not expected to recur in future fiscal years.

5. Overpayment of contributions to employee benefit plans

Salary and employee benefits contains an amount of $413,000 paid as "Contributions to employee benefit plans". This amount is paid from a statutory vote and equals 14% of the Council's estimate of salaries and wages as shown in the 1985-86 Estimates plus an adjustment at year end. In 1985-86 this adjustment amounted to $39,000 and equaled 10.4% of the original assessment.

It is the Council's opinion that the actual total contribution should have been $324,000 instead of $413,000. This would reduce the expenditure for salaries and employee benefits by $89,000 and thereby reducing the Council's "Net cost of operations" to $4,714,000. This difference is largely due to the Treasury Board's method of calculating employee benefit plans which does not take into account the reduction in salaries and wages paid by the Council in 1985-86.

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1986 in accordance with the accounting policies on a basis consistent with that of the preceding year.

The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the statements and elsewhere in the Public Accounts is consistent with the information presented in the statement of operations, unless indicated otherwise.

The Council's directorate of financial and administrative services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard of Council's assets. Financial management and internal control systems are augmented by the maintenance of an internal audit program whose results are reported to an Audit and Evaluation Committee. This Committee is composed of Council members. Council activities are subject to a yearly audit by the Auditor General. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

Approved by the Council:

W. E. TAYLOR
President

G. BOULIANE
Treasurer

June 27, 1986

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND
THE HONOURABLE BENOÎT BOUCHARD, C.P., M.P.
SECRETARY OF STATE OF CANADA

I have examined the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1986

Social Sciences and Humanities Research Council— *Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Expenditure		
Grants		
Fellowships	19,697	18,246
Research grants	17,220	16,525
Strategic grants	7,092	7,166
Research communication grants	6,215	5,412
Negotiated grants	5,130	8,219
International relations grants	1,230	1,174
Special grants	611	242
Jules and Gabrielle Léger fellowship	39	25
	57,234	57,009
Operations		
Salaries and employee benefits	2,807	2,719
Expenditure for Council and its committees	520	560
Accommodation	256	230
Professional and special services	243	187
Material and supplies	211	227
Acquisition of office furniture and equipment	165	142
Employee termination benefits	108	37
Communications and travel	127	156
Postage and freight	80	72
Advertising and publication	65	64
Rental of facilities and equipment	58	76
Repairs and maintenance	29	26
Program evaluation		120
	4,669	4,616
Administration		
Salaries and employee benefits	1,269	1,164
Professional and special services	125	152
Accommodation	115	99
Acquisition of office furniture and equipment	63	61
Material and supplies	48	72
Postage and freight	36	31
Communications and travel	32	33
Rental of facilities and equipment	27	33
Employee termination benefits	24	
Repairs and maintenance	21	16
	1,760	1,661
	63,663	63,286
Revenue		
Refunds of previous years' expenditure	635	455
Net cost of operations	63,028	62,831
Reconciliation to use of appropriations:		
Net cost of operations	63,028	62,831
Add: revenue credited to non-tax revenue	635	455
Less: services provided without charge by Government departments	453	425
Use of appropriations (Note 4)	63,210	62,861

The accompanying notes are an integral part of this statement.

Approved by the Council:

W. E. TAYLOR
President

G. BOULIANE
Treasurer

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986

1. Authority and objective

The Council was established in 1977 by the Social Sciences and Humanities Research Council Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grant expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditure is recorded on an accrual basis, in accordance with the Government's PAYE accounting policy, except for employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by Government departments are included in operating expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

3. Changes in financial statement presentation

The financial statement presentation has been changed in 1986 to comply to new standards of presentation required by the Receiver General for Canada, and to display more clearly the nature of Council's activities. Operating expenditures are now segregated between operations and administration.

Charged to operations is expenditure relating to Council and its committees, evaluation and general processing of applications for grants and scholarships.

Charged to administration is expenditure relating to the Council's administrative and support services such as management systems, finance, administration and personnel.

Figures for 1985, presented for comparative purposes, have been restated to conform to the 1986 presentation.

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1986—*Concluded*

4. Parliamentary appropriations

Parliamentary appropriations are recorded when used and any amount not used lapses in accordance with Section 30 of the Financial Administration Act. Appropriations are as follows:

	Grants		Operating expenditure	
	1986	1985	1986	1985
	(in thousands of dollars)			
Department of Communications				
Main Estimates				
Vote 90		51,329		
Vote 85				5,127
Secretary of State				
Main Estimates				
Vote 45	54,624			
Vote 40			5,762	
Supplementary Estimates (B)				
Votes 55 and 50		5,430		470
Supplementary Estimates (C)				
Votes 55 and 50		250		(250)
Supplementary Estimates (C)				
Vote 45	2,900			
Contributions to employee benefit plans			546	510
	57,524	57,009	6,308	5,857
Amounts lapsed				
Amount not used	(290)		(265)	(5)
Reserve allotment			(67)	
Amount spent	57,234	57,009	5,976	5,852

5. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to $77,059 (1985—$94,964) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of $250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, are as follows:

	1986	1985
	(in thousands of dollars)	
Balance, beginning of year	312	329
Add—Interest earned	27	33
Less—Fellowships paid	(44)	(50)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	295	312

For 1986, included in the year end balance is an amount receivable from the Department of Finance of $25,274 for interest earned.

(c) Special Trust Fund

An anonymous donation of $50,000 was made to the Council, for the creation and administration, in 1986 and 1987, of two special postdoctoral fellowships for research in sociology on urban poverty in Canada. The operations of this special trust fund, which are not included in the statement of operations, are as follows:

	1986	1985
	(in thousands of dollars)	
Balance, beginning of year	25	
Add—Donation received	25	25
—Interest earned	3	
Less—Fellowship paid	(12)	
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	41	25

For 1986, included in the year end balance is an amount receivable from the Department of Finance of $1,508 for interest earned.

6. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards approved prior to March 31, 1986 are payable as follows:

	(in millions of dollars)
1987	53.3
1988	11.3
Subsequent years	7.8
	72.4

The Director, The Veterans' Land Act

THE DIRECTOR, THE VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE B TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control.

This statement of operations was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some of the information included in the financial statement is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and that the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Auditor General performed an audit on the financial statements for the 12 months ended March 31, 1986 according to generally accepted auditing standards, his role being to express on informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period. The opinion of the Auditor General is attached.

Approved by:

MICHEL LEULLIER
Secretary

FERNAND TREMBLAY
Chairman

July 24, 1986

AUDITOR'S REPORT

TO THE MINISTER OF THE ENVIRONMENT

I have examined the statement of operations of The National Battlefields Commission for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Commission for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the statement of operations applied on a basis consistent with that of the preceding period.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 9, 1986

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985 (Note 10)
	$	$
Expenditures		
Real estate taxes (Note 6)		
Ex-gratia payments	989,943	
Grants in lieu of		964,776
	989,943	964,776
Operations		
Salaries and benefits	969,200	945,790
Professional services	247,625	250,825
Utilities, materials and supplies	153,179	146,675
Fixed assets	47,956	109,562
Rentals	34,039	28,608
Maintenance	31,823	96,110
Transportation and communications	20,994	15,709
Information	10,467	13,785
Termination benefits	3,783	4,131
	1,519,066	1,611,195
Administration		
Salaries and benefits	198,783	151,939
Professional services	68,941	68,243
Accounting services provided without charge by a Government department	4,600	1,800
	272,324	221,982
Total expenditures	2,781,333	2,797,953
Receipts		
Interest		49,961
Fines and penalties (Note 7)	10,365	56,498
Miscellaneous	4,505	14,353
	14,870	120,812
Net cost of operations	2,766,463	2,677,141
Reconciliation to use of appropriation:		
Net cost of operations	2,766,463	2,677,141
Revenue credited to non-tax revenue	14,870	120,812
Services provided without charge	(4,600)	(1,800)
Expenditures financed from prior years' funds		(38,336)
Use of appropriation (Note 3)	2,776,733	2,757,817

The accompanying notes are an integral part of this statement.

Approved by Management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

FERNAND TREMBLAY
Chairman

The National Battlefields Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986

1. Authority and objectives

The Commission was established in 1908 under an Act respecting The National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

The Commission is a departmental corporation named in Schedule B to the Financial Administration Act.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the following accounting policies:

(a) Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are accounted for when paid.

(b) Acquisitions of fixed assets, supplies and small tools are charged to expenditures.

(c) Expenditures include estimated amounts for services provided without charge by Government departments.

(d) Receipts are recorded on a cash basis.

(e) Contributions to the superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. This contribution represents the total liability of the Commission under the plan.

3. Parliamentary appropriation

Parliament voted an appropriation of $2,909,000 to the Commission for its activities of the year ended March 31, 1986, of which $2,776,733 has been used. The unused balance of $132,267 has lapsed.

4. Fixed assets

The cost of fixed assets under the responsibility of the Commission is as follows:

	March 31, 1985	Additions	Disposals	March 31, 1986
	$	$	$	$
Land	724,710			724,710
Roadways, driveways and landscaping	1,002,219	9,175	110	1,011,284
Buildings	297,425	2,511		299,936
Equipment	858,878	36,270	19,070	876,078
	2,883,232	47,956	19,180	2,912,008

5. Special land purchase fund

Funds have been received from provincial and municipal governments and other administrations for the specific purpose of acquiring certain lands. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund. As at March 31, 1986, the balance of this special fund amounts to $122,760 and is on deposit with the Receiver General for Canada. Interest earned during the year then ended amounted to $12,020.

6. Real estate taxes

It has been decided to retain the exemption from grants in lieu of real estate taxes on federally owned park land in urban areas contained in the Municipal Grants Act. To compensate for the cessation of grants previously paid, the Treasury Board has approved ex-gratia payments corresponding to the 1985 municipal taxes for the year 1985-86, no more than 2/3 of those taxes for the year 1986-87 and no more than 1/3 of those taxes for the year 1987-88, with payments to cease thereafter.

7. Fines and penalties

Since June 1985, fines and penalties levied for violations on the territory of the Commission are remitted by the courts directly to the Department of Justice and deposited into the Consolidated Revenue Fund. Amounts thus remitted to March 31, 1986 totalled $39,360.

8. Contractual obligation

In the course of its activities, the Commission has entered into a maintenance contract extending over the next two years, calling for payments as follows:

	$
1986-87	111,640
1987-88	117,122

9. Contingent liabilities

In connection with its operations, the Commission is the defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Commission.

10. Comparative figures

The comparative figures for the twelve months ended March 31, 1985 include those for the five months ended August 31, 1984, when the Commission was a Crown corporation, and those for the seven months ended March 31, 1985, all being presented in accordance with the accounting policies followed since September 1, 1984. Also, certain figures for the previous year were reclassified to conform to current year's presentation.

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT REPORT

In connection with the recording of financial transactions in the accounts of Canada and the reporting of financial information to be included in the Public Accounts, relating to Agricultural Products Board for the year ended March 31, 1986, we make the following representations, based on the best of our knowledge and belief.

We have prepared the accompanying statement of operations of the Agricultural Products Board in accordance with the reporting requirements and standards of the Receiver General for Canada, the responsability for the integrity and objectivity of data in this financial statement resting with the Board.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staff of Agriculture Canada and that of the Office of the Auditor General. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

A. E. PROULX
Secretary-Manager

Y. JACQUES
Vice-Chairman

August 15, 1986

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditure		
Commodity purchases		
Grapes	8,157,459	13,916,393
Corn	9,196	790,823
Processed fruit		9,774
Strawberries		3,172
	8,166,655	14,720,162
Administration	68,705	92,189
	8,235,360	14,812,351
Revenue		
Sale of commodities		
Tomatoes		2,979,795
Turkeys		2,888,391
Raspberries	482,302	1,716,438
Apples		1,500,000
Peaches	332,196	1,201,840
Pears	575,524	818,990
Grapes	6,800,898	800,888
Canned vegetables	225,000	
Processed fruits	75,000	527,816
Corn	645,740	
Strawberries		33,508
	9,136,660	12,467,666
Interest on accounts receivable		188,580
	9,136,660	12,656,246
Net cost of operations	(901,300)	2,156,105
Reconciliation to use of appropriation:		
Net cost of operations	(901,300)	2,156,105
Add: revenue credited to non-tax revenue	9,136,660	12,656,246
Less: services provided without charge by Government departments	15,579	20,658
Use of appropriation	8,219,781	14,791,693

The accompanying notes are an integral part of this statement.

RECONCILIATION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Net cost of operations	(901,300)	2,156,105
Less: increase in accrued revenues		
increase in inventories		
	(901,300)	2,156,105
Add: decrease in inventories	7,401,051	233,600
decrease in accrued revenues	1,590,065	1,535,995
	8,991,116	1,769,595
Net cost of operations on the accrual basis of accounting	8,089,816	3,925,700

Agricultural Products Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1986

1. Authority and objective

The Board which was established in 1951 and operates under the authority of the Agricultural Products Act, R.S., c. A-5, consists of a chairman and two members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

The Board's operations are funded by a budgetary appropriation through the Department of Agriculture.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

(c) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

3. Parliamentary appropriation

	1986	1985
	$	$
Department of Agriculture		
Vote 5	8,219,781	14,791,692
Total use of appropriation	8,219,781	14,791,692

4. Accounts and notes receivable

At March 31, accounts and notes receivable were as follows:

	1986	1985
	$	$
Current—Trade	1,509,620	1,423,339
Province of Ontario	894,119	2,000,000
Notes	300,000	300,000
Long-term—Trade	1,434,851	1,606,505
Province of Ontario		398,811
	4,138,590	5,728,655

5. Inventories

Inventories as at March 31, valued at the lower of cost or market:

	1986	1985
	$	$
Grape products	3,455,395	6,551,392
Raspberry concentrate	244,140	3,123,562
Canned pears		575,524
Canned corn		517,912
Canned peaches		332,196
	3,699,535	11,100,586

Agricultural Products Board—*Continued*

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1986 and the statements of operations and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1986 and the results of its operations and the changes in its equity for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I wish to bring to your attention that, as explained in Note 6, the Board has exceeded, by $1.5 million, the limit for losses authorized by the Governor in Council in respect of the Surplus 1984 Ontario Grapes Program.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
July 4, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts and notes receivable		
—Government of Canada	51,076	
—Notes	300,000	300,000
—Province of Ontario	894,119	2,000,000
—Trade	1,509,620	1,423,339
Inventories (Note 3)	3,699,535	11,100,586
	6,454,350	14,823,925
Long-term		
Accounts and notes receivable (Note 4)	1,434,851	2,005,316
	7,889,201	16,829,241

LIABILITIES AND EQUITY	1986	1985
	$	$
Accounts payable	51,076	
Equity of Canada	7,838,125	16,829,241
	7,889,201	16,829,241

Approved:

A. E. PROULX
Secretary-Manager

Y. JACQUES
Vice-Chairman

Agricultural Products Board—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986			1985
	Sales	Cost of sales	Loss (profit)	Loss (profit)
	$	$	$	$
Trading operations (Note 3):				
Grapes and grape products	4,862,440	11,072,468	6,210,028	5,797,622
Raspberry concentrate	482,901	2,879,422	2,396,521	
Corn	522,516	527,108	4,592	149,685
Pears	575,524	575,524		82,483
Peaches	332,196	332,196		270,334
Tomatoes				449,103
Processed fruit				43,536
Turkeys				(15,000)
Strawberries				1,975
	6,775,577	15,386,718		
Loss on sales			8,611,141	6,779,738
Recovery of loss on grape product sales from the Province of Ontario (Note 6)			(495,308)	(2,898,811)
Interest on receivables			(128,346)	(185,801)
Bad debts written off			33,624	138,385
Loss from operations			8,021,111	3,833,511
Administrative expenses			68,705	92,189
Loss for the year			8,089,816	3,925,700

STATEMENT OF EQUITY FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Equity at beginning of the year	16,829,241	18,598,836
Loss for the year	(8,089,816)	(3,925,700)
Services provided by Government departments without charge	15,579	20,658
Parliamentary appropriation used		
Agriculture Vote 5 (Note 5)	8,219,781	14,791,693
Receipts remitted to the Consolidated Revenue Fund	(9,136,660)	(12,656,246)
Equity at end of the year	7,838,125	16,829,241

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and objective

The Agricultural Products Board, which was established in 1951, operates under the authority of the Agricultural Products Board Act and comprises a chairman and two members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

2. Accounting policies

The Board follows the accrual basis of accounting for the transactions authorized pursuant to the Agricultural Products Board Act.

Inventories are valued at the lower of cost and net realizable value.

Furniture and equipment are charged to administrative expenses in the year of acquisition.

An estimated amount for services provided to the Board without charge by Government departments is included in administrative expenses.

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

3. Inventories

	1986		1985	
	Net realizable value	Write-down	Net realizable value	Write-down
	$	$	$	$
Grape products	3,455,395	1,151,472	6,551,392	3,408,356
Raspberry concentrate	244,140	2,400,000	3,123,562	
Pears			575,524	34,042
Corn			517,912	111,326
Peaches			332,196	59,994
	3,699,535	3,551,472	11,100,586	3,613,718

The write-down of inventories to reflect their net realizable value has been charged to cost of sales in the statement of operations.

4. Long-term accounts and notes receivable

	Date of maturity	Interest terms	1986	1985
			$	$
Secured by notes	May 4, 1988		525,000	600,000
	December 31, 1992	Commercial bank prime per annum on simple basis	909,851	1,006,505
			1,434,851	1,606,505
Province of Ontario	April 1, 1986			398,811
			1,434,851	2,005,316

5. Use of parliamentary appropriation

	1986	1985
	$	$
Expenditure		
Purchases, processing and carrying charges		
Grapes	8,157,459	13,916,393
Corn	9,196	790,823
Processed fruit		9,774
Strawberries		3,172
	8,166,655	14,720,162
Administration	68,705	92,189
Less: services provided by Government departments without charge	(15,579)	(20,658)
Total expenditure financed from parliamentary appropriation—Agriculture Vote 5	8,219,781	14,791,693

6. Losses in excess of the amount authorized

During the year the Government of Ontario proposed that, if the Board disposed of its remaining 1984 grape product inventory expeditiously, it would absorb any additional losses, up to $3.5 million, as a result of such action. Selling prices for Board inventories declined immediately since the Government of Ontario's proposal became known to buyers. Subsequently, the Government of Ontario withdrew its proposal.

The Board has incurred losses to March 31, 1986 of $1.5 million in excess of the maximum amount authorized by Governor in Council in respect of the Surplus 1984 Ontario Grapes Program. The Board will seek Governor in Council approval for losses incurred in excess of the maximum amount originally approved.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND
THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1986 and the statements of operations and balance of fund and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Queen Elizabeth II Canadian Research Fund Act and by-laws of the Board.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 2, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Cash	9,937	8,409
Accrued interest	15,953	4,724
Investment in Government of Canada securities (Note 4)	346,702	376,069
	372,592	389,202

LIABILITIES	1986	1985
	$	$
Provision for scientist awards (Note 5)	37,500	87,500
BALANCE OF FUND		
Balance at end of the year	335,092	301,702
	372,592	389,202

Approved by the Board:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—*Continued*

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Revenue		
Interest income	32,989	38,037
Gain on sale of Government of Canada securities	1,850	744
Cancelled award		125,000
Donation		5
	34,839	163,786
Expenses		
Lecturer fees	1,442	736
Other	7	56
	1,449	792
Excess of revenue over expenses for the year	33,390	162,994
Balance of Fund at beginning of the year	301,702	138,708
Balance of Fund at end of the year	335,092	301,702

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Source of funds		
Operations		
Excess of revenue over expenses for the year	33,390	162,994
Items not affecting funds		
Reduction (increase) in accrued interest	(11,229)	6,679
Scientist award cancelled		(125,000)
	22,161	44,673
Net proceeds from sale of Government of Canada bonds and treasury bills	208,713	40,475
	230,874	85,148
Application of funds		
Purchase of Government of Canada residuals	179,346	
Payment of scientist awards	50,000	85,000
	229,346	85,000
Increase in cash	1,528	148
Cash at beginning of the year	8,409	8,261
Cash at end of the year	9,937	8,409

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and objectives

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the Queen Elizabeth II Canadian Research Fund Act in 1959 to help individuals or organizations undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Act established the Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal. The Board manages and administers the Fund in accordance with and subject to the Act.

2. Accounting policies

Investment in Government of Canada securities

Investment in Government of Canada securities is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized as revenue when the securities are sold. Interest income is recorded on an accrual basis.

Scientist awards

Scientist awards are provided for in the year the awards are approved. Any subsequent increase or decrease in an award is accounted for in the year the increase or decrease is approved. Any awards cancelled subsequent to the year of approval are recognized as revenue in the year of cancellation. Refunds of unspent awards are recorded as revenue when received.

Services provided without charge

The Medical Research Council provides the Board without charge with such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

3. Queen Elizabeth II Visiting Professorships

At a Board of Trustees meeting on March 20, 1985, a decision was taken not to offer any new scientist awards for the time being. At the same meeting, the Board approved the establishment of a Lectureship Award, to be known as the Queen Elizabeth II Visiting Professorship, to enable Canadian departments of pediatrics to invite scientists of international calibre to visit their departments. This is designed to help strengthen the departments' scientific and research efforts in childhood diseases. The first awards are scheduled to be made in 1986-87.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

4. Investment in Government of Canada securities

	1986			1985		
	Par Value	Cost	Market Value	Par Value	Cost	Market Value
	$	$	$	$	$	$
Government of Canada bonds	150,000	138,000	144,750	319,000	293,075	284,825
Government of Canada treasury bills	30,000	29,356	29,929	85,000	82,994	83,060
Government of Canada residuals	234,000	179,346	197,691			
	414,000	346,702	372,370	404,000	376,069	367,885

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The securities held at March 31, 1986 bear interest at rates ranging from 6.75% to 10.67% a year. The market value of the Government of Canada residuals is the market value at May 9, 1986. Since interest is paid only at maturity, the market price of these residuals takes into account accrued interest, current prevailing interest rates and the term to maturity.

5. Provision for scientist awards

	1986	1985
	$	$
Payable in the year ending March 31:		
1986		50,000
1987	37,500	37,500
	37,500	87,500

Canadian Grain Commission

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Canadian Grain Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. To fulfill its reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Department of Agriculture's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Commission and of the Office of the Auditor General. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Commission's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Commission's financial transactions.

The accounting system and financial statement of the Commission have evolved over the years to meet changing conditions.

Approved by:

GEORGE G. LEITH
Chief Commissioner

R. KULLMAN
Senior Financial Officer

July 10, 1986

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have examined the statement of operations of the Canadian Grain Commission for the year ended March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Commission for the year ended March 31, 1986 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 10, 1986

Canadian Grain Commission—*Continued*

STATEMENTS OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1985-86	1984-85
	$	$
Expenditure (Schedule)		
Grants and contributions	3,400	108,117
Operations		
Salaries and employee benefits	28,939,725	30,610,982
Machinery and equipment acquisitions	2,406,687	827,286
Accommodation—Public Works Canada	1,887,237	1,789,171
Travel and relocation	1,223,436	1,007,542
Utilities, materials and supplies	570,055	528,277
Professional and special services	347,040	201,307
Postage freight and cartage	264,521	221,645
Telecommunications	217,888	242,318
Equipment repair	213,023	215,135
Facilities construction	176,365	
Other rentals	175,838	149,642
Publications issued	125,320	143,525
Other	31,737	59,130
	36,578,872	35,995,960
Administration		
Salaries and employee benefits	1,697,637	1,651,653
Accommodation—Public Works Canada	169,549	170,660
Employee termination payments	110,625	
Telecommunications	106,171	108,619
Travel and relocation	90,224	113,949
Postage freight and cartage	82,118	90,362
Machinery and equipment	71,624	26,101
Materials and supplies	49,927	47,067
Publications issued	37,059	25,333
Professional services	31,148	22,224
Other	18,027	17,525
	2,464,109	2,273,493
	39,046,381	38,377,570
Revenue (Schedule)		
Service fees	32,487,131	34,801,661
Licenses	120,358	83,504
Proceeds from sales	64,159	45,154
Other	41,333	123,925
	32,712,981	35,054,244
Net cost of operations	6,333,400	3,323,326
Reconciliation to use of appropriations:		
Net costs of operations	6,333,400	3,323,326
Add: revenue credited to non-tax revenue	32,712,981	35,054,244
Less: services provided without charge by Government departments	742,000	840,000
Use of appropriations (Note 3)	38,304,381	37,537,570

The accompanying schedule and notes are an integral part of this statement.

NOTES TO STATEMENT OF OPERATIONS MARCH 31, 1986

1. Authority and objectives

The Canadian Grain Commission was established under Section 3 of the Canada Grain Act (1970) to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. The Canadian Grain Commission operates under lapsing authority however, there are some personnel costs covered by statutory authorities.

The Commission exercises certain responsibilities under the following Acts and associated regulations in addition to the Canadian Grain Act.

Financial Administration Act
Grain Futures Act
Inland Water Freight Rates Act
Weights and Measures Act
Western Grain Stabilization Act
Western Grain Transportation Act

2. Significant accounting policies

(a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, 1986, with the exception of termination payments and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with Government of Canada accounting policies. Revenue is credited directly to non-tax revenue.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Amounts representing services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1985-86	1984-85
	$	$
Department of Agriculture		
Vote 50 (Vote 40, 1984-85)—		
Program expenditures and contributions	42,256,000	36,372,000
Amount lapsed	8,855,619	3,657,923
	33,400,381	32,714,077
Statutory—Salaries		258,493
Statutory—Contributions to employee benefit plans	4,904,000	4,565,000
Total use of appropriations	38,304,381	37,537,570

4. Accounts receivable

As at March 31, 1986, accounts receivable from outside parties for services provided by the Commission were $3,338,463 (1985—$1,388,069).

5. Contingent liabilities

The Commission has exercised its powers under Sections 36 and 38 of the Canada Grain Act in revoking licences which included the realization of posted securities. As a result, various claims and lawsuits have been brought against the Commission. In the opinion of management and legal counsel the losses, if any, cannot be determined at this time.

The Commission was given notice of a statement of claim that names the Commission as one of several Government departments who allegedly were negligent in the manner of testing of toxins contained in the winter wheat crops of 1980.

Damages are claimed for storage costs and transportation costs incurred by reason of the alleged negligence.

Accordingly, no provision has been made in the accounts of the Commission.

Canadian Grain Commission—*Concluded*

NET COST OF OPERATIONS BY DIVISION
FOR THE YEAR ENDED MARCH 31, 1986

SCHEDULE

	Inspection	Weighing	Statistics	Research	Adminis-tration	Total 1985-86	Total 1984-85
	$	$	$	$	$	$	$
Expenditure							
Grants and contributions				3,400		3,400	108,117
Operating	17,407,785	8,254,458	5,022,103	5,894,526	2,464,109	39,042,981	38,269,453
	17,407,785	8,254,458	5,022,103	5,897,926	2,464,109	39,046,381	38,377,570
Revenue							
Service fees	19,308,261	10,533,121	2,639,314		6,435	32,487,131	34,801,661
Licenses			120,358			120,358	83,504
Proceeds from sales	39,622		24,469		68	64,159	45,154
Other	7,584	6,490	8,251	1,612	17,396	41,333	123,925
	19,355,467	10,539,611	2,792,392	1,612	23,899	32,712,981	35,054,244
Net cost of operations	(1,947,682)	(2,285,153)	2,229,711	5,896,314	2,440,210	6,333,400	3,323,326

SECTION 3

1985-86
PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

CONTENTS

	Page
Remissions of tax, fee or penalty	3.2
Debts, obligations and claims written off or forgiven	3.37
Accountable advances not repaid, accounted for or recovered	3.39
Losses of money or public property	3.54

Remissions of tax, fee or penalty

Note: this information is required by Section 17(8) of the Financial Administration Act.

CONSUMER AND CORPORATE AFFAIRS

Partial remission of trade-mark fees:

	$
Aird & Berlis	7,200
Alex E MacRae & Co	33,875
Barrigar & Oyen	3,900
Bensette RL	2,250
Blake Casels & Graydon	6,400
Block Bros Industries Ltd	1,950
Borden & Elliot	13,150
Boston Pizza International Inc	3,825
Bourret Roberge	3,200
Burke-Robertson Chadwick & Ritchie	2,475
Chocolate Gourmet Treats Limited	1,900
Clarke GS	8,025
Coca-Cola Ltd	58,550
Dunkin Donuts	10,700
Dunsmiur GH	1,025
Farris Vaughan Wills & Murphy	3,600
Fetherstonhaugh & Co	14,300
Fillmore & Riley	2,800
Fraser & Beatty	1,025
Gagnon Lacoste	2,250
Goodman and Carr	1,350
Goudreau Gage Dubuc & Martineau Walker	8,550
Gowling & Henderson	30,175
Hewson Mathers & Associates	1,750
Hirons Rogers & Scott	1,475
IBM Canada Ltd	34,850
International Multifoods Corporation	9,250
John Labatt Limited	1,350
Kingsmill Jennings	1,025
Kirby Shapiro Eades Cohen	32,225
Lang Michener Cranston Farquharson & Wright	2,400
Lapointe Rosenstein	1,950
Mac's Convenience Stores	20,425
McCarthy & McCarthy	7,450
McDonald's Restaurants of Canada Limited	5,450
McFadden Fincham	1,550
McJannet Weinberg Rich	1,425
Miller Thomson Sedgewick Lewis & Healy	1,975
Moffat & Co	1,975
Molly Maid Home Care Services Limited	1,900
North American Van Lines Inc	1,300
O'Toole's Roadhouse and Restaurants Limited	2,650
Ogilvy Renault	9,975
Osler Hoskin & Harcourt	21,525
Peterson & Purvis	5,200
Pizza Pizza	5,350
Pouliot Mercure Lebel Desrochers Legault & Dancosse	5,125
Ralston Purina Company	1,725
Riches McKenzie & Herbert	7,525
Ridout & Maybee	32,300
Robic Robic & Associates	14,300
Rogers Bereskin & Parr	24,405
Scott & Aylen	6,875
Shuman J	2,375
Sim & McBurney	25,050
Smart & Biggar	54,350
Smith Lyons Torrance Stevenson & Mayer	4,000
Sobolov Klein	1,300
Sterling & Affiliates	1,150
Stitt Baker & McKenzie	4,125
Swabey Mitchell Houle Marcoux & Sher	6,400
The Oshawa Group Limited	3,200
The Seven-Up Company	2,675
Tim Horton Donuts	5,350
Weir & Foulds	5,125
Remissions of less than $1,000	30,035
Total Consumer and Corporate Affairs	634,290

ENERGY, MINES AND RESOURCES— NATIONAL ENERGY BOARD

Order respecting the remission of the Transportation Fuel Compensation Recovery Charge to Vendors of Aviation Fuel to Foreign Air Carriers Order-in-Council PC 1982—2955 dated 22 September 1982:

	$
Gulf Canada Products Company	1,271
Imperial Oil Limited	65,374
Irving Oil Limited	52,194
Shell Canada Limited	50,789
Total Energy, Mines and Resources	169,628

NATIONAL DEFENCE

Reimbursement of custom duties and taxes on early repatriation to Canada for Service reasons:

	$
Bornais J G R	3,542
Harrison D M	1,652
Mast A	1,884
Remissions of less than $1,000	16,446
	23,524

Partial reimbursement of ration charges granted to repeater students at the three military colleges:

Remissions of less than $1,000	1,827
Total National Defence	25,351

NATIONAL REVENUE— CUSTOMS AND EXCISE

PC 1953—18/894, June 9, 1953, remission of customs duties and taxes on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the year 1985-86:

	$
Burlington Northern Railway	806,683
Canadian National Railway	240,160
Canadian Pacific Railway	3,292,385
Chessie System Railroads	2,169,771
Consolidated Rail Corporation	85,146
Napierville Junction Railway	39,433
	6,633,578

PC 1960—1600, November 25, 1960, customs duties and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with the United States Government projects, joint Canada-United States projects, or United States projects, or United States Government establishments in Canada:

Atomic Energy of Canada Limited	114,426
Canada Centre for Inland Waters	68,966
Canadian Coast Guard	34,900
Canadian General Electric Company	78,110
Denver Research Institute	356,372
Department of Energy, Mines and Resources	1,176,281
ECG Canada	134,106
EEV Canada Limited	3,243
Environmental Canada	4,519
Genelcommunication Limited	1,876
ITT Canada Limited	29,460
Mynias Research Corporation	1,991
Raymond O Atkins, c/o NASA	162,610
Raytheon Canada Limited	1,949
Southern Research Institute	37,575
Thompson CSF Canada	2,915

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Transport Canada	19,123
United States Coast Guard	3,621
Varian Canada Incorporated	110,256
Victrix Limited	29,774
Westinghouse Canada Limited	27,411
Remissions of less than $1,000	4,819
	2,404,303

PC 1970—1913, customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

A & G Muffler Manufacturing	17,805
Advance Power (1984) Incorporated	103,853
Aircraft Applicances	1,343
Allectropac Incorporated BTL Division	6,171
AMP of Canada Limited	11,297
An— Jas Developments Limited	1,664
Bachan Aerospace of Canada Limited	73,547
Bata Engineering	1,874,010
Batten Technologies Limited	6,152
Bell Aerospace Canada Division of Textron Canada	191,267
CAE Electronics	29,928
Canadair	18,708
Canadian General Electric Company	1,057
Cercast Incorporated	5,477
Chicopee Manufacturing	4,432
CHT Steel Company	377,224
Daf Indal Limited	2,206
Davie Shipbuilding Limited	24,826
Diemaco Incorporated	32,614
Dowty Equipment of Canada	4,335
Drew Manufacturing Limited	4,827
Eastern Precision Casting	12,515
Ebco Industries Limited	62,239
Eldorado Resources Nuclear Limited	44,367
Ernst Leitz Canada Limited	6,140
Farr Holdings Company, FL	26,323
Fleet Industries, A Division of Ronyx Corporation	416,797
General Motors of Canada Limited	4,423,419
Gould Fasteners Limited	11,434
Greening Donald Company Limited	65,510
Hermes Electronics Limited	256,657
Heroux Limited	11,312
Indal Technologies Incorporated	25,278
Irvin Industries Canada Limited	49,862
Joly Engineering	10,838
Linamar Machine Limited	378,706
Litton Systems Canada Limited	147,805
MIT Lincoln Laboratory	6,575
Magna Electronics Limited	42,507
Metcor Incorporated	2,393
Motor Wheel Corporation of Canada Limited	235,003
Novatronics of Canada Limited	5,807
Premco Machine Limited	7,316
Raychem Canada Limited	37,886
Raytheon Canada Limited	553,843
RLC Electronics Incorporated	1,962
Robotic Systems	13,863
Rockwell International of Canada Limited	2,525
S King Holdings Limited	7,054
Shellcast	5,908
Société Canadienne des Pneus Michelin Limitée	10,193
Spar Aerospace Products Limited	28,240
Sperry Incorporated	177,995
Terminal Cable TC	19,093
Textron Canada Limited	100,333
Triplex Engineering Company	158,136
Versatile Vickers	1,008,886
Vestshell Incorporated	29,094
West Heights Manufacturing Incorporated	14,745
Remissions of less than $1,000	6,984
	11,218,286

Remission of excise duties on spirits lost due to breakage in warehouse and while in transit:

	$
Alberta Liquor Control Board	2,814
British Columbia Liquor Distribution Branch	3,676
Manitoba Liquor Control Commission	3,513
Melville Distilleries Limited	56,562
New Brunswick Liquor Corporation	2,455
Nova Scotia Liquor Commission	2,247
Saskatchewan Liquor Board	5,126
Schenley Canada Incorporated	40,007
Société des Alcools du Québec	50,642
Remissions of less than $1,000	1,292
	168,334

Remission of excise duties on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (wine):

Gooderham and Worts Limited	416,385
Great West Distillers Limited	2,285,435
Hiram Walker and Sons Limited	7,473,776
Les Distilleries Dumont Limitée	1,322,971
McGuinness Distillers Limited	1,601,149
Melville Distilleries Limited	1,052,429
Potter Distilleries Limited	19,901
Rieder Distillery Limited	*62,351
St Lawrence Starch Company Limited	15,949,337
The Seagram Company Limited	1,158,174
	31,741,908

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Anglo Canadian Shipping Limited	509,469
Arctic Offshore Limited	562,626
Balder Offshore Canada Incorporated	20,826,349
Beaufort Navigation Western Limited	737,500
Beaver Dredging (Western) Limited	5,694,000
Canadian National Railways	1,822,133
Camerra Energy Limited	16,565,283
Carino Company Limited	210,809
CIL	3,470,833
Crosbie Offshore Services	1,246,111
Department of Transportation, Government of Newfoundland and Labrador	87,115
Desagnes Chartering Incorporated	667,363
Dome Petroleum Limited	3,218,125
Dow Chemical of Canada Limited	2,812,305
Esso Petroleum Canada Division Imperial Oil Limited	1,936,167
Fondation Boscoville	196,292
Gale Resources Limited	20,873
Geophysical Service Incorporated	539,291
Grainger, Michael L Erie Islands Marine Charter	14,734
Gulf Oil Canada Limited	1,115,625
Hydrospace Marine Services	279,868
IH Mathers and Son Limited	1,413,125
Irving Oil Limited	1,393,292
Island Jetfoil Corporation	2,821,097
Island Resource and Development Corporation	20,339,011
Marican Offshore Drilling Services Incorporated	27,572,531
Noranda Sales Group Corporation Limited	1,373,458
Offshore Atlantic Limited	3,833,334
OSA Marine Services Canada Limited	3,762,261
Poirier, Joseph	34,708
Polysar Limited	947,668
Pulsonic Geophysical Limited	3,981,358
Rowan Companies Incorporated	35,283,753
Secunda Marine Services Limited	6,123,542
Sedco 706 Drilling	7,830,000
Shell Canada Limited	1,363,542
Texaco Canada Incorporated	2,748,157
The Canadian Salt Company Limited	3,483,229
Thomsan P Hynes and Sons	52,063

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Walf Sub Ocean	45,865
Western Geophysical	786,888
Wolf Offshore Transport Limited	5,950,000
Zapata Offshore Canada Limited	2,522,916
	196,194,669

Partial remission of customs duties, sales and excise taxes paid on domestic and imported parts, equipment, materials and commissary and passenger convenience items for use by Canadian air carriers providing domestic and international air service to the public:

Air Canada	1,424,781
Canadian Pacific Air Lines Limited	753,537
Nordair Limitée	76,166
Pacific Western Airlines Limited	34,875
Wardair Canada (1975) Limited	259,214
Worldways Canada Limited	15,760
	2,564,333

Remission of duties and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the year 1985-86 and where in all cases the amount was not less than $25:

3M Canada Incorporated	23,498
A & B Rail Contractors Limited	6,504
A Baianco and Son	1,304
AC Wickham Limited	1,749
ACME Dunbar	42,708
ADP Dealer Services Limited	11,179
ADP Network	6,321
AEI Telecommunications	3,269
AES Data	9,579
AIF	4,995
AIM Electronics Incorporated	1,577
AM International Incorporated	1,289
AMKO Consultants	1,078
APE Canada Limited	2,231
AW Chesterton Company Limited	1,716
Abbott Laboratories Limited	5,412
ABC Plastics Moulding	3,934
Abercorn Aero (1983) Limited	2,018
Abex Industries of Canada Limited	7,316
Abitibi-Price Incorporated	8,443
Abso Blue Prints Limited	1,888
Accent Home Products Limited	67,825
Accuracy of Canada	38,304
Acom Computer	1,039
Acrofax Incorporated	2,020
Acrylon Plastic (MB) 1983 Limited	1,247
Action Colour Concentrates Incorporated	1,477
A-Cubed Incorporated	5,366
Ad-Venture Sight and Sound	1,988
Adcom Electronics Limited	35,563
Advanced Dynamics	6,678
AEL Microtel Limited	11,347
Agrico Canada Limited	7,540
Aimco Limited	5,241
Air Canada	65,151
Air Dorval Limitée	3,268
Air King Limited	5,863
Air Ontario Limited	1,075
Air Products	4,783
Air Products and Chemicals Incorporated	5,843
Air Products Division of Stearns Catalytic Limited	20,231
Aircraft Appliances and Equipment Limited	1,566
Ajax Magnethermic Canada	2,954
Akhurst Machinery	1,034
Albany Inernational	1,939
Alberta Agriculture	4,178
Alberta and Southern Gas Company	6,780
Alberta Distillers Limited	2,457
Alberta Government Telephones	8,834
Alberta Governor Services Limited	26,330
Alberta Livestock	4,125
Alberta Perforators Incorporated	5,878
Alberta Power Limited	15,433
Alberta Research Council	3,842
Alcan Canada Products Limited	18,298
Alex Couture Incorporated	3,522
Algoma Steel Corporation Limited, The	24,505
Alias Research Corporation	1,751
All-Fab Building Components	24,040
Allan Fyfe Equipment Limited	13,744
Allen Bradley Canada Limited	8,687
Allibert Industries Limited	61,858
Allied Chemical Canada Limited	1,061
Allis Chalmers Canada Incorporated	5,051
Alndon Group Productions	14,836
Alpha Glass and Mirror Company Limited	1,389
Alpha Technologies Limited	3,331
Alphatext Division Ronalds Printing	3,458
Alphine Computers Limited	1,628
Altec Industries	15,778
Aluminerie de Bécancourt	1,939
Aluminium Company of Canada Limited	6,890
Amac Equipment Limited	1,452
Amalgamated Sewer Services Incorporated	2,359
Amchem Products Incorporated	2,276
Amdahl Limited	440,307
American Broadcasting Corporation	11,207
American Can Canada	4,445
American Drag Boat Association	1,670
American Motors Corporation	14,161
American Standard	16,357
Ameritech Mobile Communications	11,829
Amerock Incorporated	26,533
Amersham Canada Limited	6,929
AMF Canada	50,219
AMF Tuboscope Company	5,780
Amoco Canada Petroleum Company Limited	188,002
Amoco Fabrics Limited	2,961
Ampex Canada Incorporated	22,216
Amphenol Canada Limited	2,138
Analytical Institution	2,723
Anchor Cap and Closure Corporation	3,609
Anchor Industrial	5,269
Anderson 2000	49,511
Andy's Air Sweepers Incorporated	4,311
Anglo Canadian Scientific	35,607
Anne of Green Gables Production	10,878
Apollo/Dorchester Electronics Limited	1,284
Appleton Mills	9,953
Applied Electronics Limited	56,800
Applied Theory Incorporated	3,187
Aptec Engineering Limited	6,881
Arctec Canada Limited	3,549
Argus Film Productions	18,093
Argus Industrial Supply	2,282
Argus Telecom	1,711
Arico Carbon	3,322
Ariel Computer Products Limited	1,886
Ariel Corporation	5,500
Armak Chemicals	11,585
Armand Guay Incorporated	21,849
Armet Industries	5,298
Armstrong World Industry	94,868
Arnold Manufacturing Limited	1,198
Aro Canada Limited	3,420
Arrow Construction Products	14,067
Arrow Demolition	9,955
Artic Canada Limited	3,549
ASEA Limited	23,380
ASI Canada Incorporated	1,682
Asplundh Utility Services Limited	31,721
Associated Tube Limited	1,276
AT&T International Canada Incorporated	2,070
Atelco Incorporated	86,220

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Atlantic Argus	2,696
Atlas Copco	69,531
Atmospheric Environment Service	7,517
Atomic Energy of Canada Limited	6,187
ATS Automation Tooling System Incorporated	2,306
Atwell Fleming	1,569
Atzenhoffer, Mike	2,907
Auckie Sanft	2,967
Audio Analyst	80,241
Automation Devices (Canada) Limited	1,653
Avant Garde Computing Incorporated	1,640
Avcom Productions	1,794
Aviall (Canada) Limited	7,906
Axion Technologies	1,341
Ayer's Cliff Industries Incorporated	1,394
Ayerst McKenna and Harrison	1,249
B and S Rotary Drilling Corporation	23,316
BF Goodrich Canada Limited	8,563
BG Checo	8,546
BSL Machine Limited	2,980
Babcock and Wilcox Industries Limited	26,180
Baker Tubular Incorporated	6,107
Bandag Canada Limited	115,578
Baneter Canada	17,351
Bank of Canada	1,032
Bank of Montreal	1,957
Banque Toronto Dominion	1,046
Banyan Systems Incorporated	3,424
Barber Colman of Canada Limited	2,629
Barber Industries	2,363
Baroid of Canada Limited	6,511
Barringer Magenta Limited	2,502
Basf Canada	4,901
Batten Technologies Limited	1,125
Bausch and Lomb Canada Incorporated	2,344
Bay Concrete Products Limited	1,284
Bay West	2,012
Bayconst	11,115
Bayer Canada Limited	2,236
Beaver Equipment	2,545
Beaver Lilly Joint	88,798
Bechtel Canada Engineering Limited	10,038
Becker Milk Company Limited	3,391
Beckley Chet	4,688
Beckman Instruments Incorporated	8,573
Beirs Dorf	9,578
Bell and Howell Limited	12,682
Bell Canada	34,890
Bell Northern Research Limited	66,561
Beloit Canada Limited	81,414
Bendix Engine Components Limited	4,256
Bendix Heavy Vehicles	2,338
Beneke Industries Limited	2,797
Beothuck Data Systems	3,456
Bepex Incorporated	4,760
Berol Incorporated	2,633
Bestabell Canada Limited	1,723
Bestpipe Incorporated	21,730
Betray Well Drilling	13,684
Better Communications	5,338
Bicycling Association of British Columbia	5,855
Big "O" Drain Tile Company	5,240
Bijouterie HMS	12,173
Billy Jack Productions	20,471
Binder Tool and Mold Incorporated	36,232
Bingham-Willamette Limited	1,690
Binney and Smith Canada Limited	7,492
Bio Research Laboratory	3,919
Bird Machine Company of Canada	17,544
Black and Decker Canada Incorporated	4,457
Black Clawson Kennedy Limited	3,173
Blackburn Company (144831 Ontario Limited)	3,644
Blackburn Company, Division of FL Industries	11,411
Blackstone Industrial Products Limited	13,063
Blackwood Hodge	1,914
Boch Lift Conseil	4,511
Bochringer Mannheim	5,167
Bolt Beranek and Newman	1,533
Bombardier Incorporated	6,954
Borology Industries Canada	92,985
Bourdeau Brothers	1,731
Bow Plastics Limited	3,774
Bowater Mersey Paper Company	18,082
Brampton Brick Limited	1,209
Bratton Tool Industries	3,204
Brazeway Canada	6,006
Brian Engineering	1,313
Brian Grain Company	9,430
Brighton Industries Limited	4,522
Brinkmann Instruments Limited	15,021
Bristol Aerospace Limited	8,092
British American Bank	5,703
British Columbia Forests Products Limited	2,147
British Columbia Hydro and Power Authority	5,374
British Columbia Rail Limited	6,373
British Columbia Telephone Company	23,744
British Columbia Television	48,489
Broadcast Video System Limited	3,649
Brockway Imco Canada	32,286
Brosnan, Dr Morgan	1,290
Brown Boveri Canada	192,940
Broz and Associates	1,493
Brubaker, Jim	19,344
Brubaker, Wade	11,777
Bruce Allen Talent	117,399
Bruel and Kjaer Canada	4,284
Buckhorn Canada Material Handling Products	28,452
Bucyrus-Erie Company of Canada Limited	15,788
Bud Canada	31,159
Buena Ventura	7,688
Building Products	3,115
Buller Films Incorporated	2,528
Bulova Watch Company Limited	2,147
Burnbrae Farms	1,228
Burrard Yarrows Corporation	17,159
Burroughs Canada	7,990
Butler Metal Products Company Limited	4,872
Butler Polymet	10,588
Byron Jackson Division of Borg Warner Canada Limited	12,946
C & D Meter Reading	5,652
C Itoh & Company	30,464
CAE Electronic	15,547
CB Engineering Limited	2,073
CCH Canadian Limited	1,108
CIL Industries	24,441
CL Computer Logics Limited	4,890
CMC Canada Machinery Corporation	1,103
CML Machinery Limited	1,345
CMQ Communications Incorporated	1,876
CPF Dualam Limitée	22,461
CPR	41,130
CR Wall and Company Limited	3,217
Cable Systems Incorporated	3,714
Cablesystems Engineering	1,419
Cabletel Communications Incorporated	1,128
Calgary Centre of Performing Arts	1,978
Calgary Christian Centre	13,868
Calibration Canada Limited	2,275
Caltron Research Limited	11,747
Cam-Slide Manufacturing	3,020
Camoplast Incorporated	125,621
Camp International Limited	16,852
Camp Systems	2,129
Campbell Chain Division	9,449
Campbell Soup Company Limited	1,466
Can-Am Containers Limited	7,569
Can-Nav Limited	1,900
Can Wright Accounting	1,094

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Cana Construction Company Limited	1,365
Canada Centre for Inland Waters	10,029
Canada Investments Castings Incorporated	2,186
Canada Packers	20,871
Canada Wire Cable Limited	8,358
Canada's Wonderland Limited	27,716
Canadair Limited	5,864
Canadian Blower/Canada Pumps Limited	1,048
Canadian Broadcasting Corporation	18,838
Canadian Buttons	1,733
Canadian Canners Limited	2,051
Canadian Ceramic Wholesalers	1,019
Canadian Construction Contracts	2,462
Canadian Dental Service Plan Incorporated	2,100
Canadian Dynamics Nova Limited	2,021
Canadian Electrical Association	71,942
Canadian Engineering Surveys Limited	32,993
Canadian Feed Screws Manufacturing Limited	1,650
Canadian Fertilizers Limited	16,307
Canadian Flow Measurement Company	16,295
Canadian Forest Products Limited	1,015
Canadian Fram Limited	3,897
Canadian General Electric Company Limited	75,297
Canadian General Tower Limited	4,972
Canadian Gypsum Company	4,459
Canadian Independent Powers Products Incorporated	1,571
Canadian Linen Supply	1,037
Canadian Liquid Air	17,866
Canadian Lukens Limited	1,065
Canadian Marconi	5,775
Canadian Mobark Company Limited	1,263
Canadian National Railways	1,349
Canadian NDE Technology Limited	1,859
Canadian Occidental	1,142
Canadian Opera Company	166,781
Canadian Outdoor Products Incorporated	2,403
Canadian Oxygen Limited	3,297
Canadian Pacific Airlines	60,588
Canadian Pacific Limited	23,819
Canadian Pacific Railways	523,932
Canadian Plastics Company Limited	1,629
Canadian Publishers Company Limited	1,420
Canadian Refractories	11,741
Canadian Staging Projects Limited	20,796
Canadian Thermos Limited	37,002
Canadian Worcester Controls Limited	1,829
Canbar Products Limited	2,981
Cancer Control Agency of British Columbia	2,760
Cancom Industries Incorporated	3,734
Cancoppas Limited	7,828
Candata Systems Limited	1,001
Canlab	3,514
Canon Canada Incorporated	4,604
Canplas Industries Limited	31,005
Canroad Transportation Research Corporation	9,320
Canrox Limited	1,359
Canstar Communications	4,899
Cantel	1,578
Cantrols Equipment Limited	6,777
Capilano Plastics Company Limited	68,726
Caproco Corrosion Prevention Limited	2,355
Captel	6,626
Capwell Plastics Limited	11,329
Carl Zeiss Canada Limited	19,275
Carlew Chemicals Limited	1,738
Carlton Cards Limited	12,924
Carol IP	1,203
Carrier Air Conditioning	15,749
Carrier Ontario Limited	8,275
Cascade Incorporated	76,274
Cascade Lead Products Limited	2,525
Case JL	14,855
Case Rixon Communications Limited	5,805
Casual Import	2,804
Caterpillar of Canada Limited	47,662
Cathay Pacific Airways Limited	5,932
Catoh Environmental Companies Incorporated	14,878
Cavendish Farms	1,319
CBS Records Canada Limited	45,822
Celanese Canada Incorporated	1,353
Celtron Research Limited	11,747
Cenquip	1,336
Center Tool and Mould Company Limited	41,561
Centoco Manufacturing Limited	4,684
Central Die Supply	4,195
Centre de Recherche pour la Défense	3,338
Centrilift Hughes	3,076
CFCF Television Incorporated	2,493
Champion Spark Plug Company of Canada Limited	4,243
Chartof Winkler Productions Company	77,859
Chevron Chemical (Canada) Limited	2,709
Chieftan Products Incorporated	6,278
Chip Chip Canada Incorporated	12,624
Christian Keller	1,042
Chrysler Canada Limited	48,180
Church of Jesus Christ of Latter Day Saints	13,484
Ciba-Geigy	3,912
Cie D'Assurances Provinces-Unies	1,130
Cimbria Holdings	4,661
Cincinnati-Milacron Canada Limited	4,326
Cipher Data	1,102
Circle Productions Limited	2,272
Circo Craft	8,133
Citadel Theatre	2,337
CITV Productions	3,248
City Front Distributors Limited	8,036
City of Calgary Purchasing Department	1,749
City of Windsor	5,630
Clark Equipment of Canada Limited	4,644
Clarke Floor Equipment	7,171
Claud Marine Incorporated	1,068
Clay Mill Technical Systems	37,192
Clayburn Refactories Limited	1,173
Clayton Environmental Consultants Limited	7,676
Cliffs of Canada Limited, Sherman Mine	4,960
Clora Industrial Services Limited	10,265
Co-Operators Group Limited	7,381
Cole Weber	3,199
Coleco Canada	165,194
Collins Canada Division	8,372
Colour Your World Incorporated	1,377
Colson Canada Limited	6,197
Columbia Frame Incorporated	32,811
Columbia Pictures Corporation	28,309
Columbia Plastics Limited	1,950
Columbia Vending Systems	2,282
Columbian Machine Works Limited	3,627
Columbus MacKinnon Limited	1,373
Comad Communications Limited	12,575
Combustion Engineering Superheater Limited	23,920
Cominco Limited	5,176
Comminion Bridge	3,893
Comixx Incorporated	1,372
Comlink Systems Incorporated	13,040
Commander Business Furniture Incorporated	2,239
Commission de Transport	44,853
Commonwealth Seager Group	1,416
Communications Technology Canada Limited	10,877
Compagnie Dentaire America	2,417
Compaq Computers Limited	2,216
Complax Corporation	5,668
Compro Limited	12,444
Compu-Service Canada Limited	17,363
Compu-Group Business Systems Limited	7,493
Compuscan	1,895
Computer Composition International	3,358

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Computalog Gearhart Limited	1,043
Comtest Communications	8,249
Comtrade Enterprises Limited	1,183
Conco Tellus	2,248
Concordia Construction	2,646
Coneco Equipment Company Limited	5,853
Consolidated Bathurst Incorporated	21,727
Consolidated Bottle Company Limited	6,353
Consumer Brockway Inco Canada	12,806
Consumer Glass Company	4,215
Consumers Distributing Company Limited	4,757
Continental Airlines	1,248
Continental Can Canada Company	14,163
Control Data Canada Limited	10,603
Controls Equipment Limited	4,282
Cooper Energy Services Limited	23,374
Cooper, G Equipment Rental Limited	1,363
Cooper Tool Group	7,855
Core Labs Canada Limited	1,118
Corey Hart Equus Management	271,331
Corporation de l'Opéra de Montréal	1,191
Corvis Communications Incorporated	9,286
Cottam Diecasting Limited	2,504
Counselor Products Limited	4,517
Cramer & Lindell Engineers Incorporated	1,808
Crawford Allan Associates	184,846
Creative Workshop Limited	2,035
Crother's Limited	15,167
Croven Crystals Limited	1,207
Crowder Communications Limited	195,782
Crown Forest Industries Limited	14,247
Crowntech Imaging Services	7,765
CTG Productions	3,248
CTG Telecommunications	2,214
Cubex Limited	14,382
Cullen Canadian Incorporated	4,655
Cullinet Canada Incorporated	1,606
Cummins Diesel Sales	1,617
Cusco Industries	3,476
Custom Trim Limited	3,893
CVL Products Limited	4,487
CX Systems	5,750
Cyanamid Canada	21,966
Cyntech Resource Services Limited	18,648
D & R Concrete Equipment Sales Limited	16,478
DBM Industries	2,040
DMA Industries Incorporated	7,236
DMR and Associates	1,104
Daal Specialties Canada Limited	3,791
Dale Payne and Associates Limited	1,740
Dalton Fenske and Friends	30,233
Danbrie Agri Products	2,039
Daniel Computing Services	1,101
Dare Foods Limited	7,811
Data Plotting Services Incorporated	11,111
Database Design	1,339
Datacalc Technology Industries	1,209
Datadech Systems Limited	2,155
Datap Services	2,279
Datapoint Canada Incorporated	1,703
Davey Tree Expert Company of Canada Limited	3,784
Davidson Rubber Company	14,227
Davis Canada Engineering Products	10,801
Davis Standard Incorporated	1,551
Dayco (Canada) Limited	2,097
De Havilland Aircraft of Canada Limited	11,769
Dealer Service Systems	4,305
Deco Automotive Incorporated	17,870
Deep Hole Drilling and Supply	2,807
Del Scheider Hydraulics Limited	4,064
Deloro Stellite	5,446
Dennison Manufacturing Canada Incorporated	1,105
Dentech Limitée	3,5[illegible]3
Department of Agriculture	12,456
Department of Energy Mines and Resources	3,409
Department of Environment	4,361
Department of Fisheries and Oceans	7,359
Department of National Defence	197,246
Department of Supply and Services	2,175
Department of Transport	9,291
Derik Murray Photography	1,289
Desa Industries Limited	22,470
Descartes-Ram Division of Descartes System Group Incorporated	5,597
Deskin Sales Corporation	3,976
Dewey Griffin	15,749
Diamond Canapower	9,109
Diamond Construction Limited	18,084
Dick, A B Company of Canada Limited	5,119
Dick Young Productions	11,059
Diebold Company of Canada Limited	2,705
Diemaster Tool Incorporated	14,482
Digi Dyne Incorporated	4,960
Digital Development Corporation	1,208
Digital Equipment of Canada Limited	485,164
Digital Video Systems Corporation	13,018
Dillingham Construction Limited	4,046
Dipix Systems Limited	2,293
Dix Distributors Limited	1,080
Dix Performance Limited	18,775
DJU (Canada) Limited	1,667
Dofasco Incorporated	15,197
Dolphin Pile Driving	9,405
Domglas Incorporated	2,724
Domtar Forest Products	1,243
Domtar Incorporated, Domtar Chemicals	20,940
Domtar Packaging Company	1,087
Donald Rodney Feuillerat	12,081
Dononue	1,447
Dorel	1,840
Dortec Industries Incorporated	1,909
Doubletex	1,006
Dow Chemicals Canada Limited	9,873
Dresser Atlas Incorporated	7,851
Dresser Canada Limited	8,402
Dresser Clark	21,972
Dresser Industries	44,374
Dresser Machinery Repair	1,472
DRG Packaging Limited	13,558
Droop 7 Rein North America	3,153
Drummond Business	8,156
Drummond Equipment Incorporated	2,220
Drumoyne Limited	1,142
Drytex	1,390
Du Pont Canada Incorporated	19,781
Ducros Meilleur Roy	1,770
Duetz Allis Canada Limited	2,368
Duncan Instruments Limited	9,118
Dunham Bush of Canada Limited	1,919
Dunlop CanadaLimited	3,584
Dupont de Nemours Company El	9,328
Duriron CanadaLimited	1,470
Dylex Limited	13,504
Dynalectron Systems Incorporated	1,207
Dynatech Packet Technology Incorporated	2,480
EB Eddy Forest Products	9,696
EP Electronics International Incorporated	8,668
Ealing Scientific	2,379
Easn Visual Incorporated	43,246
Eastman Chemical	4,396
Eastman Whipstock Limited	4,675
Ebco Industries Limited	14,372
Eclipse Bescom	1,911
Econolite Canada	2,288
Economy Forms Corporation	7,796
Ederer Incorporated	1,750
Edgewind Sales and Manufacturing Limited	6,057
Edmonton Opera Association	69,801

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Edo Canada Limited	10,475
Edward High Vacuum (Canada)	4,857
EEV Canada Limited	1,918
Egan Visual Incorporated	43,350
Ehrlich Harvesting	8,590
Eimco CDA, Division Envirotech CDA	2,854
Ekco Canada Limited	15,862
Elan Tool and Die Limited	2,683
Eldon Industries of Canada	70,529
Electric Canada	6,064
Electrical Terminal Corporation	3,204
Electro & Optical Systems Limited	10,947
Electro Rent (Canada) Limited	75,290
Electroforge	2,261
Electrohome Limited	5,137
Electrolux	1,914
Electronics Corporation	3,085
Electronics Corporation of America	1,961
Electrostatic Coating Equipment Company	2,374
Elliot Industrial Equipment	5,440
Elm Plastics Limited	6,399
Elrich Machines Limited	2,973
Embassy Television	36,763
Emerson Electric Canada Limited	7,487
Emhart Canada Limited Mallory Components Division	7,672
Employment and Immigration	1,185
Enco Industries Limited	5,249
Ener-Corporation Management Limited	2,045
Engelhard Industry Canada Limited	1,188
Entreprise Blouin	3,018
Enterprises Beckwith—Bemis Incorporated	2,046
Envipod Canada Eastern Incorporated	5,766
Environmental—Canada—Water Resources Branch	3,325
Environmental Research and Technology Incorporated	18,204
Envirotech Canada Limited	16,915
Epitek International	1,659
Equimac Quebec	3,043
Equipement Piedmont	1,565
Equipment Domar Incorporated	1,000
Equus Management	218,450
Eric Kingston Sales Limited	2,560
Ericson Communications Limited	29,318
Ernest Angley Evangelistic Crusade Incorporated	12,331
Erwin Industries Canada Limited	1,441
ESAB Canada Incorporated	25,687
Essex International of Canada Limited	5,366
Esso Petroleum Canada Division IOI	9,393
Esso Resources Canada Limited	10,557
Estée Lauder Cosmetics Limited	8,614
Etco Manufacturing of Canada Limited	7,899
Ethyl Canada Incorporated	2,507
Ethyl Imco Incorporated	9,619
Etiquettes Tisées du Canada	13,410
Euclid Canada	54,424
Euroclean Canada Incorporated	1,499
Europlastiques	1,437
Evans Rule	14,532
Event Services Incorporated	3,352
Evertz Micro Systems Incorporated	2,598
Ewing, John & Company Incorporated	1,607
Excel Metalcraft Limited	4,454
Exco Engineering Division	5,550
Executone Limited	1,110
Express Network Incorporated	1,830
Express Plastic Containers Limited	3,219
F Jos Lamb Company Limited	145,651
FGL Precision Works Limited	1,314
FW Fearman Company Limited	3,939
Fabricants de Matrices	1,364
Fabricated Steel Products	1,065
Fabrizone Cleaning Systems	2,625
Factron/Schumberger	40,408
Fairchild Data Corporation	11,944
Fairchild Scottsdale	4,577
Faith Diversifield Enterprises	4,158
Farinon Electric Canada	8,116
Faultless-Doerner Manufacturing Incorporated Division of AXIA	8,915
Fauter Building Supply	16,973
Federal Environment Protection	2,871
Federal Pioneer Limited	5,529
Fen/Hanaway Company	1,606
Ferranti Electric	3,516
Ferro Technique	2,191
Fiberglass Canada Limited Incorporated	6,737
Fibracan Limited	1,745
Fillmore Riley Barristers	3,344
Film Production	60,021
Finning Tractor Company Limited	13,732
Firestone Canada	8,069
Fisher Controls Company of Canada	31,913
Fisher Scientific Company Limited	7,206
Fitz Patrick Construction	230,961
Fleet Industries A Division of Ronyx Corporation Limited	9,143
Flo-Lite Industries	8,004
Fonderie Magotteaux Canada	1,344
Ford Electronics Manufacturing Corporation	24,599
Ford Glass Limited	2,189
Ford Motor Company of Canada Limited	418,371
Forest Engineering Research	17,041
Formules Mécanographiques	7,581
Forthright Technologies Incorporated	2,701
Foseco Canada Limited	3,740
Foulis Engineering Sales Limited	2,001
Foxboro Canada Incorporated	4,158
Frame 30 Productions	5,578
Francis Belliveau Limited	14,377
Franklin Manufacturing Company (Canada) Limited	18,337
Fraser Incorporated	14,672
Freedland Industries Limited	9,382
Freybe Sausage	9,470
Fuller Brush Company	18,851
Furmanite Canada Limited	1,783
Furncan Marine Limited	5,337
Furst Manufacturing Corporation	15,277
G Tech Corporation Providence	4,156
G Tech Nord	3,794
GB Book Plastics Limited	1,129
GCA Corporation, Technology Division	6,262
GEC Diesels Incorporated	1,562
GLC Canada	1,430
GN Johnston	17,569
GTE Unistrut Limited	27,638
GWD Controls	4,407
Gale Resources	21,944
Gananoque Plastics Corporation	24,282
Gandalf Data Limited	4,244
Garland Commercial Ranges Limited	1,403
Garlin Design and Manufacture Limited	1,745
Garrett Manufacturing Limited	2,906
Gates Canada Incorporated	21,723
Gatti Productions Incorporated	1,472
Gaylord Production	20,838
GCA Technology	6,900
GEAC Canada Limited	1,643
Gebbert, Ray Arthur	3,039
GEC Canada Limited	27,800
Gemcom Canada Limited	1,267
Genamation Incorporated	4,729
Gendron Lefebvre	19,895
Geneq	1,981
General Aluminum Forgings Incorporated	48,991
General Communication Incorporated	5,781
General Corrugated Machinery	2,896
General Electric	4,237
General Electric Medical	11,841

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
General Motors	169,784
General Systems Research Limited	4,445
General Tire and Rubber Company	9,486
Genigraphics Liverpool	1,155
Genrad Limited	13,835
Genstar Rental Electronics Incorporated	335,583
Gentian Electronics	2,639
Georgetown Shipyard	7,910
Gerber Camsco Incorporated	4,364
Giga Tron Associates	34,554
Gigatek Limited	2,001
Gilbarco Canada Limited	4,778
Gladwin Machinery of Canada Limited	2,010
Glenayre Electronics Limited	7,924
Glise America	2,792
Global Positioning Services Limited	13,678
Global Weather Dynamics Incorporated	2,087
Goodger Valleau Poisson	16,110
Goodyear Canada	1,624
Gorman Rupp of Canada Limited	5,430
Gorrie Advertising Services	22,076
Gospel Tent Ministries	4,850
Gough Electronics Limited	2,143
Gracious Living	23,962
Graco Canada Incorporated	2,969
Grand and Toy Limited	5,073
Grand Prix du Canada	3,764
Grant Waferboard	8,345
Great Canada Colour Printing Limited	8,048
Great Lakes Forest Products	11,471
Greif Containers Incorporated	7,259
Grid Systems Canada Incorporated	5,602
Griffith Laboratories Limited	8,702
Griffith, Robert	1,135
Grosfilled Incorporated	17,480
Grosfillex Incorporated	7,841
Groupe Hamelin	3,419
Grues Maurice Gendron	13,282
Guertin Brothers, Coatings and Sealants Limited	4,521
Guillevin International	7,930
Gulf Canada Limited	79,002
Gulf Canada Resources Incorporated	2,745
Gullrock Seafood Limited	1,146
HC Price of Canada	2,342
HD Hudson	2,385
HDC Industries	31,289
HG Kalish	2,926
HPD Incorporated	3,289
Haden Technical Services Corporation	2,247
Hadley Tekscience Canada Incorporated	2,078
Hagen Incorporated, Rolf C	1,605
Haljon Controls Incorporated	8,870
Hallmark Tools Limited	2,051
Hamelin Enterprises	5,243
Hanian, Daniel	1,720
Harkness, Jan	3,273
Harriann Industries Limited	1,709
Harringan Rentals and Equipment	1,122
Hartman Material Handling Systems	2,286
Harvard Creative Services	4,975
Haughton Graphics Limited	14,158
Hawker Siddeley Diesel & Electrical Limited	3,644
Hayes-Dana Incorporated	7,166
Heartstar Productions	24,490
Henderson Doug Sales	11,483
Herbet Studio	6,736
Hercules	3,446
Heritage Festival Society	6,730
Herman Miller of Canada Limited	4,125
Herro Machinery Limited	1,412
Hewitt Equipment	9,308
Hewlet-Packard (Canada) Limited	325,721
High Stakes Productions	1,935
Himont Canada	18,346
Hitachi Denshi Canada Limited	32,745
Hitachi HSC Canada Incorporated	2,200
Hiteck Interactive Training Incorporated	2,433
HMC Computer Corporation	24,672
Hobart Brothers of Canada Limited	7,379
Holdings Canada Limited	2,966
Homeshield Industries Limited	6,759
Honey Bee Sanitation	59,135
Honeywell BSD Incorporated	23,100
Honeywell Limited	9,588
Horton CBI Limited	67,283
Horwood Bullock Limited	4,535
Hostess Food Products Limited	2,290
Hughes Aircraft	3,005
Hunter Environmental	51,277
Huron Steel Products (Windsor) Limited	48,783
Huwell Farm Supply	8,092
Hydro Dynamics	3,255
Hydro-Dyne Industrial Cleaning	7,493
Hydro-Flex Incorporated	2,372
Hydro Marine Services	20,896
Hydro Québec	57,455
Hydro Space Marine	363,265
Hydrocom International	1,408
Hylogic Incorporated	1,389
Hymatic Controls Limited	7,181
IBM Canada Limited	98,217
ICG Liquid Gas	5,343
Ideal Security	12,699
IDS Mappex Limited	1,411
Igloo Import and Supply Company Limited	9,283
Ilco Unican	1,794
Iman Productions	47,399
Imapro Incorporated	6,552
Imperial Clevite Canada Incorporated	10,491
Imperial Oil Limited	51,702
Importations Aldier	1,615
Impregilo Atlas	113,700
Inco Limited	2,858
Independent Order Foresters	6,129
Independent Pictures	25,718
Index Technology	5,528
Industries Griffin International Incorporated	3,135
Industries PPD Hercules Incorporated	3,450
Industries Provinciales	3,478
Infotron Canada	1,075
Ingersoll-Rand Canada Incorporated	28,312
Inmont Canada	1,936
Inmotion Company	11,840
Innotech Aviation Limited	219,419
Inscan Contractors (Ontario) Incorporated	1,447
Insight	12,342
Instrumental Rentals Canada Division	145,085
Integrated Plastics Limited	2,975
Intelledex Incorporated	8,203
Inter City Gas	2,849
Inter Technology	8,808
Inter Video Incorporated	1,675
Interbake Foods Limited	6,719
Intercontinental Production Services	14,271
Interfax Systems Incorporated	21,665
Interforest Limited	9,644
Intermecanica International	1,023
Intermountain Film Production	11,920
International Harvester Company Canada Limited	4,769
International Minerals and Chemicals Limited	3,467
International Power Chemicals Incorporated c/o OILCO	6,459
International Submarine	5,091
International Tools	3,590
IRM Canada Limited	19,893
Iroquois Chemical	1,510
Irving Oil Transport Limited	11,573

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Irving Pulp & Paper Limited	3,095
Irwin Toy Limited	135,831
ISE Research Limited	2,673
ITC Productions Incorporated	40,326
ITEX Composition Systems	8,250
ITT Industries of Canada Limited Communications Division	10,372
J Kovinsky & Sons Limited	2,476
JF Systems Incorporated	4,351
JI Case Canada Limited	25,749
JR Normand	12,580
Jacuzzi Canada Limited	5,796
Jaddco Anderson Limited	53,356
Jaguar Canada Incorporated	2,270
James E Scott and John Rorabeck	1,058
Jansa, Steve	15,838
Japan Industries Incorporated	26,386
Jarvis End	2,129
Jay Plastics Company	14,802
Jerome and Francis	2,167
Jerry Kramer	6,867
Jimmy Swaggart Ministries	695,923
John Darby	1,269
John Deere Limited	53,807
John Fluke	10,044
John T Batts Enterprise Canada Limited	4,315
John T Hepburn Limited	1,424
Johnson and Johnson Incorporated	1,323
Johnson Controls Limited	1,292
Johnson Environmental Equipment Limited	22,823
Johnson GN Equipment Company Limited	14,487
Joly Engineering	1,653
Jones 83 Manufacturing Company	3,040
Jordan and Saint Michelle Cellars Limited	23,411
Josco Industrial Limited	3,178
Joseph Feury Productions	15,179
Jouets Ritvik Incorporated	57,313
Journey Communications Limited	9,366
JPS Micro Systems Incorporated	1,227
Kasle Steel of Canada Limited	27,857
Kawneer Cie	1,074
Kellogg Salada Canada	19,905
Ken Knettinger	3,481
Kendal Canada Division of CKR Incorporated	2,018
Kenner Products (Canada) Limited	213,245
Kenneth Copeland Ministries	77,256
Kenny Van Caun Products	2,019
Ket Network Centre	1,228
KHD Canada Incorporated	4,362
Kidd Creek Mines Limited	25,790
Kiewity, Peter Sons Company Limited	20,208
Kimberly Clark Canada	4,753
Kimbley George	4,799
King Equipment Manufacturing Incorporated	6,395
Kingsbury Machine Industries	1,479
Kingsway Film	14,245
Kitchener Public Library	1,026
Kitchens of Sara Lee Canada	3,604
Knape & Vogt of Canada	1,290
Knoxland Equipment	2,671
KOA Vancouver	11,490
Kockums Can Car, Incorporated	16,307
Kodak Canada Limited	99,074
Koering Canada Limited	1,250
Kohler Limited	1,759
Komex Consultants Limited	8,343
Komline and Sanderson Limited	11,632
Kone Incorporated	3,543
Konval Kare Rehab & Hospital Supply	1,956
Kord Products Limited	34,978
Kraft Limited	1,914
Krones Machinery Company Limited	1,696
Kruger Incorporated	2,174
KSH Canada Incorporated	8,770
KTS Business Systems Incorporated	2,312
Kurzweil Computer Products	2,603
KVOS-TV BC	2,183
Kwik Lok Limited	1,403
LCF Manufacturing	7,265
LE Shaw Limited	7,947
La Brasserie Labatt	6,798
La Cie de Disque KD	2,208
La Majeure	4,598
La Société d'Exploitation	5,927
Lab Volt Québec Limitée	2,648
Lake Erie Foods	3,176
Lake Ontario Steel Company Limited	1,614
Lambert Ph E	1,156
Lamco Die Cast	7,466
Laniel Canada	25,970
Lanpar Technologies Incorporated	15,843
LaSalle Glass Blowing Company Limited	3,666
Laserhouse Productions	2,010
Laurentide Control	1,533
Lauron Productions Limited	4,653
Lauzier and Little	8,222
Lawdis and Gyr	55,343
Lawson Business Forms	6,617
Lawson Graphics Division	3,585
Le Blanc and Royale Communications Tower Limited	2,796
Le Tran Technologie	1,984
Lear Siegler Industry	3,387
Leasemetrics Canada Incorporated	28,043
Leco Instruments Limited	139,159
Lee Rock Productions	26,356
Leeds and Vorthrup	1,191
Leedye Incorporated	1,860
Leigh Metal Products Limited	8,955
Lenbrook Industries Limited	6,662
Leq Measurements Limited	7,204
Les Aliments Culinar Incorporated	5,981
Les Bouteilles Browns	4,080
Les Distributeurs Jardel	1,072
Les Entreprises Givesco	30,145
Les Entreprises Kiewit	10,521
Les Équipements Blackwood	1,442
Les Gazonnières Fairlawn	1,392
Les Industries Cascades	5,471
Les Industries Frisco Bay	4,268
Les Industries Gemetec	1,496
Les Industries Sanyo	2,371
Les Industries Wedco Limitée	1,155
Les Matériaux de Toitures APS	3,160
Les Outillages KK Limitée	1,874
Les Plastiques Macaple	1,145
Les Productions Diva	6,775
Les Productions Prisma	3,629
Les Produits Babytime	4,898
Les Produits de Ciment Tremblay	2,400
Les Produits Imagination	7,969
Les Systèmes Tyme	3,526
Les Tricots Main	3,791
Lever Detergents Limited	2,574
Levitt Safety (Eastern) Limited	1,536
Libbertt Concessions Incorporated	4,675
Lily Cupp Incorporated	7,916
Lincoln Electric Company of Canada	1,461
Lions Gate Hospital	20,796
Liquitransport	6,369
Litho Prestige	1,021
Litton Systems Canada Limited	5,957
Lobsiger Associates Limited	10,412
Lofaro & Associates	112,038
Logan Design Systems Limited	47,701
Logicware Incorporated	6,155
Logidisque	1,712
London Free Press, The	1,110

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Loram Maintenance Ofway Limited	3,273
Loren Stamp Holdings	1,111
Lorimar Canada	61,843
Lornex Mining Corporation Limited	11,702
Lotus Development Corporation	9,335
Louis Albert Association Incorporated	3,050
LTS Sales Incorporated	21,038
Lucky Strike Plastic	1,628
Ludwig Engel Canada Limited	1,598
Lue Thompson	16,981
Lullabies of London Limited	4,224
Lumas Canada	1,494
Lumberyard Information Systems	1,371
Lupel-SNA Incorporated	2,465
Lykes Paco Pacing Company	8,812
Lynes United Services	1,349
Lyons Incorporated	6,918
M & K Plastics Limited	1,941
MSC Electronics Limited	74,134
MTS Testing Systems Limited	2,292
Mabarex	22,868
Mac Millan Bloedel Limited	4,405
Macbeth Division of Kollmargen	5,639
Macdonald Dettwiler	11,334
MacGregor Navire	1,238
Machinerie Industrielle	1,791
Machineries Provinciales	75,856
Machines Outils H Line	2,565
MacIntyre Business Systems Limited	3,451
Main Knitting Mills Limited	1,773
Mainsten Canada Limited	2,230
Major H Productions	3,205
Manalta Coal Limited	17,494
Manford Limited Pulp and Paper	1,117
Manitoba Cancer Treatment	1,166
Manitoba Opera Association Incorporated	27,381
Manitoba Telephone System	3,620
Manor Limited, Pulp and Paper	5,643
Manufacturing Systems Design	7,100
Manville Canada Limited	17,209
Maple Lodge Farms	5,596
Maple Roll Leaf Company Limited	1,810
Marathon Industrial Products Company	1,685
Margaux Controls Incorporated	1,313
Marian Rees Association Incorporated	15,282
Marig Incorporated	2,427
Marineland of Canada Incorporated	4,936
Marion Power Shovel	76,293
Mark Meyer	14,866
Marr's Leisure Products (1977) Incorporated	6,002
Mars Limited	1,380
Martin Brower of Canada Limited	8,702
Martin Traction Canada Incorporated	2,204
Mary Eky	1,401
Massey Ferguson Industries Limited	4,329
Master Chemical Corporation	1,423
Matlock Brothers	3,364
Matrox	28,448
Mattel Canada Incorporated	80,332
Mazda Canada	2,123
McCain Foods Limited	54,190
McCorquodale Color Card Limited	1,306
McElhanny Surveying Group Limited	63,488
McFayden Marketing Limited	4,484
McGraw Edison Limited	5,397
McLeod Stedman Incorporated	1,373
MDS Laboratories Limited	2,666
Medal Craft	1,736
Medical Lasers Incorporated	2,747
Mega Systems Design Limited	3,490
Memorex Canada Limited	16,451
Menasco Canada Limited	3,338
Mennen Medical Incorporated	2,945
Mentor Graphics	54,885
Mercury Marine Limited	2,752
Mermarine Incorporated	21,084
Merrill Lynch Royal Securities	1,070
Metal Canada Limited	5,648
Metal Sales Manufacturing	1,315
Métaux Kosel Incorporated	6,612
Metform International Limited	1,040
Metropolitan Life Insurance Company	1,233
Metropolitan Transit Commission	13,181
Meyer Products Incorporated	2,316
Micd Holding	11,714
Michelin Tires	1,639
Micro Solutions	1,295
Microtronix Systems	1,136
Mid-West Silo Systems Limited	2,141
Mido Electronics Incorporated	5,810
Miles Laboratories Limited	4,827
Miller Communications Incorporated	8,869
Millman's Communication Services	4,820
Milton Bradley Canada Incorporated	221,860
Mincom USA Incorporated	2,743
Minicom Data Corporation	2,696
Mining Services	34,895
Mitex	1,871
Mitsubishi Canada Limited	2,082
Mitsui & Company Canada Limited	3,091
Mitsui Engineering & Shipbuilding	1,624
Mobile Data International	5,175
Molokai Productions	4,623
Molson's Brewery Limited	1,284
Monarch Plastics	1,272
Monsanto Canada Limited	9,729
Mont Sutton Incorporated	9,540
Montour	2,813
Montreal Die Makers	1,246
Montreal Standard	1,142
Moore Business Forms Division of Moore Corporation Limited	3,263
Moralhorst Automation Incorporated	8,809
Morris Cerullo World Evangelism of Canada	5,012
Morval Durafoam Limited	23,395
Mosler Durafoam Limited	8,508
Motion Shows	31,572
Motor Carriers Limited	13,735
Motor Wheel Corporation of Canada Limited	71,543
Motorola Canada Incorporated	12,245
Moulage Sous Pression	7,833
Mr Peter Hughes	1,485
MSB Plastics Limited	8,005
MTD Products Limited	149,278
Mueller Canada Incorporated	2,641
Muirhead Systems Limited	6,607
Multi Chandelles	4,212
Multi Fittings Limited	12,284
Multilingual TV	4,458
Multimatic Manufacturing	3,027
Multipoint Communications	5,592
Multitest Electric	2,371
Mundet Industries Limited	2,367
Murata Eive North-America Limited	3,592
Mutual Life of Canada	1,625
MV Ordinance Industries	2,095
Mylec Canada Limited	102,879
NB Electric Power	18,663
NB Telephone Company Limited	3,551
NFE Canada Limited	6,496
NL Chem	5,792
NL Shaffer	2,425
NS Power Corporation	1,102
Nalley's Canada	1,583
Namasco Limited	1,402
National Auto Radiator Company Limited	4,518
National Electronic Agencies	10,670
National Hardware Specialty Limited	5,061
National Research Council of Canada Limited	22,489
National Rubber	229,824
National Sea Products	4,282

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
National Semiconductor Canada Limited	2,876
National Standard	1,243
Navair Limited	1,417
Nella Cutlery Service	4,671
Neptune Meters Limited	11,297
Neptune Theatre	4,075
Nestle Enterprises	7,708
Net Management Systems Limited	5,915
Network Systems Corporation	12,192
New Media Technology	3,111
New York Air Brake Company	2,661
Nexa	26,278
Niagara Parks Commission	1,115
Nillson Tool Company Limited	3,647
Niverville Feed and Farm Supply	2,813
Nolisair	2,951
Noonan, Astley & Pearce Incorporated	1,862
Nootka Marine Construction Limited	8,561
Norand Corporation	5,991
Noranda Mines Limited	121,297
Norca Industries	1,130
Nordair	5,370
Nordco Limited	6,435
Nordeux Company	7,062
Nordson Canada Limited	16,858
Norpac Controls Limited	3,163
Norseman Plastics Limited	6,827
Nortec West Limited	6,210
Nortech Control Equipment Incorporated	2,893
North American Controls	6,400
North American Decorative Products Incorporated	3,512
North American Professional Technologies	1,200
North Eastern Ontario Telehealth Network	12,083
North Star Silo Company	1,521
North Wind Undersea Institute Incorporated	7,127
Northern Strands (1976) Limited	29,143
Northern Telecom Canada Limited	162,573
Norwest Precision Limited	1,386
Nova Scotia Power Corporation	1,011
Novatel Communications Limited	52,550
Nu-Dell Plastics Limited	8,503
Nucleus Tool and Die Limited	1,693
Nyab Vicom, Division of General Signal Limited	3,078
Nyberg, Bruce	9,810
O'Reilly, John A	1,147
Odessa Canada Incorporated	2,933
Office Smith Limited	6,883
Offshore Survey and Positioning	3,754
Okanagan Helicopters	9,246
Olsonite Products Limited	26,870
Omniplast Incorporated	1,751
Ontario Cancer Institute Incorporated	1,681
Ontario Hydro Limited	27,036
Ontario Paper Company Limited	8,258
Ontario Rubber Division Robco Incorporated	1,703
Ontor	1,032
Opera Hamilton	21,558
Optikon Corporation Limited	1,120
Optro Tech Incorporated	11,852
Orion TV Productions	85,773
Orlick Industries Limited	3,573
Osborn, Brian	6,310
Otis Elevator Company Limited	30,012
Otto Bock Orthopedic Industry	8,984
Otto Fretz	1,432
Outokumpu Equipment Canada Limited	4,733
Overseas Monitor Corporation	2,852
PC World Circuits Incorporated	4,181
PCL Pashen Pile A Joint	22,979
PHB Weserhutte Incorporated	13,132
PJ Hannah Equipment Sales	1,530
PK Coating Manufacturing Limited	1,023
PPG Industries Canada Limited	1,479
Pac-Tec Marketing Limited	5,991
Paccar Tech	15,421
Pacific Car and Foundry Company	1,761
Pacific Engine and Equipment	1,173
Pacific National Exhibition	16,889
Pacific Press Limited	1,149
Pacific Truck and Trailer Limited	2,968
Packagemaster Limited	1,486
Page-Wilson Company	3,395
Pan Canadian Film Distributors	1,643
Pan Canadian Petroleum Limited	1,097
Pan duit Canada Limited	14,162
Paper Mate Canada	4,177
Par Micro Systems Corporation	3,694
Paradyne Canada Limited	3,557
Paragon Tools	3,153
Paramount Pictures Limited	37,400
Park Davis Canada Incorporated	2,228
Parker Brothers Limited Division of General Mills Canada	34,113
Parkway Manufacturing Limited	1,673
Parmic Corporation Limited	2,872
Partners Film Company	21,509
Pathex Canada Limited	4,744
Pauls Handling Limited	25,018
Pavailler Canada	2,002
PCL Brawn Simons Limited	2,599
PCL Construction Management	17,232
PCL Paschen Pike	13,310
Peacock Brothers Limited	1,202
Pearl Equipment Company Canada Limited	34,406
Peelle Company Limited	1,817
Peerless Cascade Plastics	1,451
Peinture Internationale	14,662
Pennwalt Incorprated	60,058
Perkin-Elmer (Canada) Limited	13,513
Perspective Audio	1,631
Peter Austin Manufacturing Company	12,111
Peterborough Boats Incorporated	11,343
Petro Canada Exploration Incorporated	12,013
Petromont Incorporated	6,988
Philips Cable Limited	21,490
Phillips Electronics Limited	133,116
Picker International Canada Incorporated	6,245
Pictou Industries	1,817
Pineway Electronics Limited	2,445
Pirelli Cables	6,807
Pitman Manufacturing Company	20,087
Pitney Bowes of Canada Limited	73,009
Pitometer Associates (PVC)	5,047
Plasser Canada	1,055
Plastex Industries	1,173
Plastibeton Incorporated	1,635
Plastics CMP Limited	14,441
Plastiglide Limited	1,099
Plastique DCN Incorporated	7,284
Plastiques Modernes Limitée	14,573
Plastiques Richmond	1,135
Plastiques Vital Incorporated	2,855
Plax Division of Bradley-Fenn Enterprises Incorporated	99,807
Playtex Limited	1,067
PLV Conferencing Systems Limited	4,956
Pointe Claire Trophy	1,191
Polaris Entertainment	17,741
Polaroid Corporation of Canada	200,088
Police Academy Productions Incorporated	88,705
Pollard Bank Note Limited	44,637
Polor Plastique	16,283
Poly Cello Limited	3,806
Polycrete Restorations Limited	11,720
Polyner International	1,536
Polysar Limited	581,551
Pompaction	1,791
Poppy's Concessions	6,089

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Potash Company of America	1,160
Poudres Métaliques Québec Limitée	2,686
Power Applications and Manufacturing Company Limited	2,242
Power Distribution Incorporated	4,515
PRA International Incorporated	1,428
Pratt and Whitney Aircraft of Canada Limited	38,230
Prebec Limited	8,642
Precision Spring of Canada Limited	1,074
Precision Valve Canada Limited	2,266
Predictive Maintenance	3,127
Price Wilson	1,840
Proctor and Gamble Incorporated	91,417
Produits Plastiques JAY	85,990
Progressive Engineering Works	3,349
Provigo Distributor	1,089
Prudential Insurance Company	1,898
Pulsar Plastic Limited	4,140
Puritan-Bennett Canada Limited	1,010
Pyrotronics Canada Limited	2,784
QCTV	1,673
Quaker Oats Company Canada Limited	15,257
Quandra Construction Company	7,945
Quantas Airways	2,524
Quantive	1,228
Quebec Air Limited	2,614
Quebec Cartier Mining Company	2,521
Queens University	2,048
Quesnel River Pulp Company	4,994
Quintina Products	103,969
Quinton Instrument Company	16,047
R Hoe Canada Incorporated	1,027
R Mabit Incorporated	1,649
R Nicholls Distributors	3,510
RF Systems, Division General Instruments Limited	8,006
RFI Industries	3,291
RIF Moulds	2,690
RJR MacDonald	23,747
ROR Associates	1,167
RP Lindsay Rubber Products	2,703
RP Systems Canada Limited	607,036
Racal Redac	3,111
Radio CJLS	1,824
Radio Futura	9,684
Radionics Scientific Incorporated	2,496
Rage Engineering Incorporated	1,783
Rama Housewares	3,991
Rapistan Division of Lear Siegler Incorporated	2,252
Rayburn James K Incorporated	1,476
Raymond (1973) Incorporée	6,915
Rayonics Scientific	13,018
Raytheon Canada Limited	16,038
RCA Records	4,974
Reaction Instruments Incorporated	1,074
Readers Digest Association	2,672
Realicom Incorporated	19,251
Red Top Equipment Company Limited	6,074
Redirack Industries Limited	7,923
Reeves Brothers Canada Limited	7,071
Regional Die Casting Limited	3,138
Reininger R and Sons	1,889
Reliable Patterns Company	1,317
Reliance Electric	6,722
Reliance Products Limited	5,057
Reliance Telecommunications	4,843
Remax	1,317
Remington Air Conditioning Canada Limited	10,025
Remtec Incorporated	32,243
René Fibres de Verre	1,118
Return of Billy Jack Incorporated	2,143
Revenue Canada, Taxation	2,877
Revo-Pave Incorporated	39,871
Rhode and Schwartz Canada Limited	5,538
Rich Products of Canada Limited	3,213
Ridding Ouellette Incorporated	12,190
Rieke Canada Limited	12,693
RIM ONE	46,918
Rimply Manufacturing	6,525
Risdon Cosmetic Containers Incorporated	4,815
Riverside Refractories Canada	35,672
Rivinius, Rodney	2,338
Rivtow Straits Limited	5,972
Robert Mitchell	2,622
Robotics Systems Incorporated	2,670
Rocca Construction Limited	41,549
Rochester Instruments Systems Limited	8,736
Rockford Automation	8,342
Rockwell International of Canada Limited	24,569
Rogul, Normal Fur Company Limited	3,611
Rollins Machinery Limited	9,245
Ronalds-Federated Limited	5,089
Rosemount Instruments Limited	14,443
Rotating Equipment Sales	4,282
Rotem Industrial Products Incorporated	1,628
Rothmans of Pallmall Canada Limited	2,079
Royal Canadian Mint	3,487
Royal Canadian Mounted Police	1,606
Rubbermaid Canada Incorporated	790,803
Rush Productions	21,557
Rustad Brother	1,733
S and C Electric Canada Limited	1,556
SCD Coatings Limited	2,823
SCMR Limitée	3,116
SGS Supervision Services Incorporated	17,380
SRP Controls Systems Limited	4,968
Saab Totem Incorporated	2,119
Safety Supply Company	2,374
Saint-John Shipbuilding Limited	10,261
Salex Technical Limited	5,615
Sandy, Bill Organization Limited	41,606
Sango Canada Incorporated	2,770
Saskatchewan Power Corporation	17,219
Saver Axels	2,094
Sceptee Riedel Dawson	28,569
Sceptre Manufacturing Company Limited	2,071
Scheller Globe of Canada Limited	5,798
Schenck Farms and Greenhouses Company Limited	2 604
Schlegel Lining Technology Incorporated	46,597
Schneider JM Incorporated	1,479
Schneider, Kathy	2,918
Schuebel, Keith	3,256
Schwing America	14,759
Scientific Atlanta Canada	28,520
Scott Paper Limited	27,946
SCP Sciences	3,496
Screen Ventures International Incorporated	8,463
Sea-West Engines Limited	4,562
Sed Systems Incorporated	1,321
Seer Canada	13,913
Selaed Air of Canada Limited	1,694
Selcan Limited	16,118
Seven Up Pure Spring	1,872
Shaw Festival Theatre Foundation	2,280
Shell Canada Limited	127,400
Sheller Globe of Canada Limited	40,250
Shelley Machine and Marine Incorporated	2,895
Sherritt Gordon Mines Limited	31,636
Shifletts Incorporated	1,088
Shillington, Ed Enterprises Limited	1,844
Shop Vac of Canada Limited	127,980
Shoppers Drug Mart	2,290
Showscan Film Corporation	10,987
Sicht-Pack	36,182
Sico Incorporated	1,211
Siemens Electric Limited	58,757
Siena Foods Limited	1,913
Siga-Tron Associates Limited	3,024

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Sigmacon Systems Incorporated	1,616
Signatel Limited	8,849
Signode—Canada	3,460
Signtech Incorporated	3,511
Silcofab Limited	2,022
Silicon Graphics Incorporated	11,533
Simco Ramic Corporation	1,143
Simmons Machine Tool Corporation	3,374
Simon Day Limited	6,477
Singer Company of Canada Limited	1,929
Sintra Incorporated	27,937
Sirucek, Jim and Karen	7,163
SISU NIEMI Incorporated	1,388
SKD Company	15,561
Skyfield Communications	4,071
Slemens-Allis Incorporated	1,191
Smidth FL and Company of Canada Limited	1,348
Smithers Oasis Canada Limited	1,600
Société Canadienne Métaux	33,066
Société de Transport	52,957
Société Place des Arts	1,433
Société Radio-Canada	9,113
Société Sette	5,207
Solar Turbines Canada Limited	3,942
Solaray Division of Sunbeam Corporation (Canada) Limited	155,105
Solartron Instruments	4,651
Soled	11,586
Solid Brass Productions	5,348
Solotech	130,572
Solus Manufacturing	1,667
Somerville Belkin Industries Limited	19,981
Sonic Barrier Sound Products	20,772
Soniplastics	2,341
Sono Technique	5,091
Sortex North America Incorporated	1,631
Sound and Lighting Flash	9,543
Spar Aerospace Limited	3,398
Spartan Drilling Limited	37,878
Speciality Packaging Products Corporation	5,664
Spectragraphics Corporation	6,244
Spectrex	3,889
Speed Sports Promotion	183,958
Sperry Incorporated	11,713
Sperry Univac Defence	16,283
Spin Physics	52,994
Sportanics Limited	1,623
Sports Odessa	2,933
Sportscan Garments Incorporated	1,665
Sprague Meter	4,659
Spun Steel Limited	2,504
Square D Company Limited	1,005
St Clair Plastics Division 513978 Ontario Limited	1,610
St-Lawrence Metal Industry Canada	4,569
St Marys Cement Company	25,349
St Mary's Paper Incorporated	2,629
St Regis (Alberta) Limited	12,285
Standard Aero Limited	1,352
Standard Industries Limited	5,286
Standard Paper Box (1979) Incorporated	16,324
Standard Pressure Pipe	6,952
Standard Products Limited	3,713
Stanfield's Limited	4,449
Stanley Door Systems Limited	7,380
Star Headlight and Lantern Company of Canada Limited	1,990
Starcraft Recreational Products Limited	1,047
Stark, Wilfried	2,126
Starks Dale	2,307
Starlight Equipment Limited	1,528
Starrett, The LS Company of Canada	2,995
Statistics Canada	1,606
Stearns Catalytic Limited Air products Division	43,188
Steel Brothers Canada Limited	3,210
Steel Case Canada Limited	5,843
Steelform Contracting Canada Limited	3,817
Steeplejack Services Limited	3,789
Steinberg Incorporated	1,206
Stepfather Productions	3,697
Stephens Hepner Company Limited	1,082
Sterling Circuits Limited	2,259
Stikine Grand Canyon Expedition	1,062
Storey, Gilbert C Machinery Limited	4,598
Storwel International	1,149
Stowe Woodward	3,763
Straco Systems Limited	1,161
Streamline Copper and Brass Limited	1,000
Streit Harvesting	48,905
Strom James A	1,604
Studer Revox Canada Limited	1,229
Studio Du Havre	1,720
Suite Music Incorporated	43,510
Sulaero Limited	238,260
Sumitomo Canada Limited	121,865
Sund Defibrator Incorporated	10,972
Sunnyside Up	10,168
Sunohio	93,863
Superior International Corporation	1,826
Superior Machine and Tool	11,089
Supreme Casting and Tooling	1,353
Surga Limited	170,820
Surman Corporation	5,705
Sweaney, Dale	5,567
Sweaney, Tom	3,460
Swecan International	3,639
Sweda International	1,687
Swiss Instruments	3,290
Sydney Development Corporation	8,375
Sydney Steel Corporation	2,832
Symak Sales Company	1,921
Symbolics Canada Incorporated	11,366
Synercom Techn	2,831
Syprim Consieur Delmedico	1,687
Système de Support	1,308
Systemhouse Limited	1,044
Systron Proquip	1,823
TCI Superior	1,215
TDW Sales	33,331
Tac Incorporated	3,783
Taft Entertainment Television	10,292
Taillefer, Division Culinar	5,603
Talia Film II (UK) Limited	107,029
Tandem Computers	24,105
Tara Marketing Corporation	1,563
Taro Gear	2,667
Tarxien Company Limited	20,284
Tasman Scientific Incorporated	3,826
Taurus Products Incorporated	4,824
Taylor Forge Canada Limited	4,143
Tech Rep Electronics Limited	2,189
Technical Marketing Association Limited	93,193
Techno Polymar	1,695
Techtrol Corporation	4,390
Tecma	2,096
Tecnetics Industries Incorporated	2,338
Teinturiers Elite	1,499
Tektronics Canada Incorporated	28,811
Télé-Métropole	3,307
Tele-Radio Systems Limited	3,178
Telecommunications Tech Incorporated	3,339
Teleglobe Canada	32,546
Telepix Canada Corporation	30,500
Telesat Canada	5,244
Telesis Systems	2,545
Teleterm Systems Incorporated	2,046
Telex Computer Products Limited	11,625
Telnet Incorporated	1,375
Telxon Canada Corporation	1,340

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Tempest Security Intergrators	6,425
Teradyne Corporation	31,769
Test Action Incorporated	8,934
Test Data Systems Canada Limited	5,731
Test Technology Incorporated	3,971
Texas Instruments Limited	32,369
Texscan Communication Incorporated	3,759
Textron Incorporated	1,116
Thalamns Electronics Limited	3,173
The Gazette	49,685
Thermag Industries Incorporated	3,982
Thermal Analysis Infrared Surveys	1,247
Thermo-Electric Canada Limited	2,396
Thermojet Incorporated	6,280
Thomas and Betts	2,058
Thompson CSF Canada Limited	98,593
Thunderbird Plastic	5,778
Tideland Signal Corporation	2,667
Tie Communications Canada Incorporated	1,204
Timberjack Incorporated	25,032
Tirobec	14,773
Tod Radio of Canada	1,408
Tomy Canada Incorporated	11,359
Tonka Corporation Canada Limited	1,035,713
Toro Company	1,025
Toronto Plastics Limited	1,080
Toshiba International	2,211
Total Wreckers	6,131
Tourisme, Chasse et Pêche	1,786
Townsend, Division of Textron Canada Limited	1,415
Tracan Electronics Corporation	5,141
Tracon Engineering Limited	2,051
Tractor Northern Incorporated	8,461
Trane Company of Canada Limited	11,179
Trans Canada Pipe Lines Limited	45,130
Trans Canadian Compuserve	13,408
Transwest Marketing	6,739
Travelers of Canada	1,121
TRC Advanced Analytics	72,255
Tresco Communications	2,442
Tri Canada Incorporated	2,237
Tri Sure Products	3,633
Tri-Way Machine Limited	29,909
Triconcept	18,449
Trident Automotive Products Incorporated	1,654
Trim Key Studios	25,710
Trim Trend	17,100
Trimac Transportation Systems	7,039
Trinelle Production Incorporation	1,607
Triplex Engineering Company Limited	4,803
Tripp-Bogt Trottier Limited	4,824
Trispec	18,478
Trizec Corporation Limited	43,283
TRW Canada Limited	1,753
Tsavdaris Barrow Associates	88,179
Tucker Plastics Incorporated	36,557
Tupperware Company A Division of Dart Industries Canada Limited	2,177,967
Turner Mill Equipment Limited	2,189
TVW Paper	35,000
Twentieth Century Fox Films Corporation	121,897
Twinpak Incorporated	9,472
Tyme Systems	1,184
UX Software Incorporated	2,173
Ulstain Maritime Limited	3,538
Ungermann Bass Incorporated	2,247
Unicor Industries	25,800
Union Carbide Canada Limited	29,494
Union Oil Company of Canada Limited	2,901
Uniroyal Limited	7,988
Uniswitch Division of Wabco Limited	12,161
Unit Rig and Equipment	21,666
United Rigging and Handling	3,556
United Video Limited	3,281
Univeco Industries Incorporated	16,036
University of British Columbia	2,248
University of Manitoba	2,299
University of Toronto	1,355
Upton Bradeen and James Incorporated	2,521
Utah International Incorporated	3,681
V Crichton Enterprises Limited	2,196
VSL Canada Limited	3,862
Valcom Limited	13,504
Vale Enterprises	14,993
Valenite-Modco Limited	43,920
Valmet Incorporated	1,256
Valspar Corporation	3,034
Van Berg Manufacturing Limited	1,573
Vancouver City Savings Credit Union	2,335
Vancouver General Hospital	4,665
Vancouver Opera Association	51,703
Vannatter Limited HE	2,096
Varian Canada Incorporated	7,599
Velcro Canada Limited	4,075
Ventes Ingenierie Digbar	3,819
Versatile Pacific Shipyards	4,908
Versatile Vickers	2,007
Vertigo Imagery Systems Incorporated	35,409
Viacom Productions Incorporated	42,426
Vickers SYS Incorporated	1,155
Vicom Enterprises	4,900
Victaulic Company of Canada	37,180
Vida Systems Incorporated	6,949
Video Industrial	3,332
Video Provitech	3,310
Videoscope Limited	9,042
Vine, Harold	3,885
VIP International Incorporated	8,915
Visual Services Incorporated	19,933
Voightman, Steve	14,484
Volkswagen Canada Limited	13,367
Volkswagen of America Incorporated	2,462
Vonroll Habegger of America	1,033
W and G Instruments	2,912
W Tregaskiss Limited	4,658
WR Davis	10,841
WR Grace and Company Limited	1,968
Wackid Radio	3,255
Wade, Norman	1,842
Waferboard Corporation Limited	1,860
Wagner Engineering Limited	1,346
Wahl Clipper Corporation of Canada	3,939
Wajax Industries Limited	28,195
Walbar of Canada Incorporated	2,686
Walker Exhausts	4,141
Walt Disney Productions	178,693
Warner-Lambert Canada Incorporated	2,200
Watch-Tower Bible and Tract Société	1,685
Wausau Insurance Company	1,592
Webb Jervis B Limited	1,627
Weck Division of Squibb Canada Incorporated	1,889
Weigh Tronix	2,074
Weir-Jones Engineering	1,776
Wellhead Airlines Incorporation	6,980
West Heights Manufacturing Incorporated	3,044
Westar Mining Limited	1,827
Westar Timber Limited	1,353
Westburne Industries	1,011
Westchester Productions	4,562
Westech Industrial Limited	6,862
Westech Instruments Limited	6,562
Western Approaches Limited	2,092
Western Caissons (Alta)	34,849
Western Electronics System	11,381
Western Pulp Incorporated	10,534
Western States Scrap	3,156

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Westinghouse Canada Incorporated	12,897
Westsun Media Limited	7,648
Weyerhaenser Canada Limited	2,070
Wheelabrator Corporation of Canada Limited	9,106
Wickman AC Limited	1,574
Wicor Canada Incorporated	39,364
Willer Engineering Limited	23,860
William F White Limited	15,285
Williams and Wilson Limited	2,827
Williams, Rodney	9,235
Wilson Auto Electric Limited	1,839
Wiltron Instruments	4,659
Winco Products Limited	2,756
Windeler Controls Incorporated	2,736
Windsor Bumper Division/Gulf and Western (Canada) Limited	62,822
Windsor Testing Services	1,407
Winfield Corporation	1,956
Winnipeg Enterprises	2,888
WNY Hospital Tel	1,239
Wolf Sub-ocean Limited	20,894
Wolfs Transfer	2,407
Wonderblock Canada	16,844
Woodstream Corporation	109,157
World Films Services Limited	7,631
Wyoming Meter Proving Service Incorporated	4,725
Xerox of Canada Incorporated	20,204
Xicom Technologies	10,217
XV Olympic Winter Games	5,112
Xytel Communications Incorporated	1,561
Yamaha Motor Canada Limited	12,083
YCTM Production	80,273
Yorktown Products for Paramount	5,192
Young Life of Canada	11,044
Z and W Foods Limited	1,126
Zamboni FJ and Company Limited	7,216
Zeiss Carl Canada Limited	33,813
Zenith Radio Canada Limited	5,641
Zilog Incorporated	3,275
Remissions of less than $1,000	521,831
	34,007,096

Tariff items 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 and 42701-3 provide that in the case of importations into Canada of any goods enumerated in the items, the Governor in Council, on the recommendation of the Minister of Department of National Revenue, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in these items applicable to the goods. Remission of duty are less the duty applicable to the first $500 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Department of National Revenue and the Treasury Board under the provisions of the tariff items and represent customs duty on machinery and parts as described in the various remission Orders and Schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period of April 1, 1985 to March 31, 1986 inclusive:

PC 1975—2388, October 9, 1975	8,442
PC 1976—2651, October 28, 1976	8,779
PC 1977—2896, October 13, 1977	1,644
PC 1977—3244, November 17, 1977	4,682
PC 1978—3624, November 30, 1978	5,731
PC 1979—0230, February 1, 1979	1,898
PC 1979—2287, August 24, 1979	4,000
PC 1979—2826, October 18, 1979	2,393
PC 1979—2891, October 18, 1979	1,663
PC 1980—1129, May 1, 1980	113,948
PC 1980—1518, June 5, 1980	1,612
PC 1980—1647, June 19, 1980	25,200
PC 1980—1845, July 10, 1980	1,529
PC 1980—2621, October 2, 1980	2,391
PC 1980—2853, October 23, 1980	24,242
PC 1980—3039, November 6, 1980	79,345
PC 1980—3040, November 6, 1980	43,081
PC 1980—3199, November 27, 1980	40,884
PC 1980—3200, November 27, 1980	166,609
PC 1980—3202, November 27, 1980	2,802
PC 1980—3467, December 27, 1980	22,051
PC 1981—0035, January 8, 1981	15,400
PC 1981—0036, January 8, 1981	18,239
PC 1981—0037, January 8, 1981	8,450
PC 1981—0038, January 8, 1981	6,970
PC 1981—0228, January 29, 1981	27,937
PC 1981—0235, January 29, 1981	35,608
PC 1981—0297, February 5, 1981	27,916
PC 1981—0435, February 19, 1981	5,564
PC 1981—0592, March 5, 1981	11,533
PC 1981—0593, March 5, 1981	38,315
PC 1981—0666, March 12, 1981	411,032
PC 1981—0667, March 12, 1981	138,417
PC 1981—0837, March 12, 1981	110,403
PC 1981—0905, March 2, 1981	65,172
PC 1981—0978, April 9, 1981	76,766
PC 1981—0979, April 9, 1981	54,404
PC 1981—1183, May 7, 1981	75,677
PC 1981—1184, May 7, 1981	60,569
PC 1981—1185, May 7, 1981	490,267
PC 1981—1495, June 4, 1981	282,862
PC 1981—1496, June 4, 1981	125,758
PC 1981—1497, June 4, 1981	142,437
PC 1981—1555, June 11, 1981	164,267
PC 1981—1649, June 18, 1981	89,690
PC 1981—1734, June 25, 1981	101,780
PC 1981—1961, July 16, 1981	118,645
PC 1981—1962, July 16, 1981	45,419
PC 1981—2130, July 29, 1981	38,287
PC 1981—2131, July 29, 1981	7,942
PC 1981—2244, August 19, 1981	44,536
PC 1981—2245, August 19, 1981	125,398
PC 1981—2246, August 19, 1981	75,859
PC 1981—2395, September 3, 1981	238,525
PC 1981—2458, September 3, 1981	345,307
PC 1981—2550, September 16, 1981	169,209
PC 1981—2630, September 23, 1981	83,247
PC 1981—2738, October 8, 1981	26,637
PC 1981—2739, October 8, 1981	131,959
PC 1981—3038, October 29, 1981	383,788
PC 1981—3137, November 5, 1981	100,969
PC 1981—3265, November 19, 1981	214,953
PC 1981—3360, November 26, 1981	181,260
PC 1981—3423, December 3, 1981	53,055
PC 1981—3563, December 17, 1981	287,914
PC 1981—3564, December 17, 1981	85,545
PC 1982—0082, January 14, 1982	116,737
PC 1982—0087, January 14, 1982	256,019
PC 1982—0204, January 21, 1982	227,246
PC 1982—0264, January 28, 1982	410,033
PC 1982—0347, February 4, 1982	317,051
PC 1982—0397, February 11, 1982	382,889
PC 1982—0612, February 18, 1982	523,647
PC 1982—0698, March 4, 1982	439,024
PC 1982—0699, March 4, 1982	292,120
PC 1982—0861, March 18, 1982	323,540
PC 1982—0891, March 18, 1982	698,372
PC 1982—1007, April 1, 1982	403,230
PC 1982—1074, April 8, 1982	790,170
PC 1982—1187, April 22, 1982	384,496
PC 1982—1188, April 22, 1982	748,341
PC 1982—1304, April 29, 1982	606,668
PC 1982—1344, May 6, 1982	530,774
PC 1982—1461, May 13, 1982	629,097
PC 1982—1527, May 20, 1982	992,173
PC 1982—1598, May 27, 1982	821,310
PC 1982—1662, June 3, 1982	430,830
PC 1982—1729, June 12, 1982	474,987
PC 1982—1792, June 17, 1982	325,389
PC 1982—1959, June 30, 1982	426,107

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
PC 1982—2028, July 8, 1982	585,657
PC 1982—2029, July 8, 1982	448,365
PC 1982—2181, July 22, 1982	1,756,773
PC 1982—2265, July 29, 1982	949,977
PC 1982—2362, August 5, 1982	446,869
PC 1982—2485, August 18, 1982	587,143
PC 1982—2633, September 3, 1982	636,892
PC 1982—2634, September 3, 1982	414,691
PC 1982—2759, September 9, 1982	580,900
PC 1982—2869, September 22, 1982	848,343
PC 1982—2984, September 30, 1982	1,263,785
PC 1982—3145, October 14, 1982	889,842
PC 1982—3202, October 21, 1982	74,191
PC 1982—3374, November 4, 1982	959,721
PC 1982—3375, November 4, 1982	1,406,981
PC 1982—3478, November 18, 1982	359,080
PC 1982—3596, November 25, 1982	449,818
PC 1982—3672, December 2, 1982	990,077
PC 1982—3792, December 9, 1982	644,497
PC 1982—3940, December 23, 1982	840,743
PC 1983—0027, January 13, 1983	345,206
PC 1983—0028, January 13, 1983	671,702
PC 1983—0217, January 27, 1983	1,351,743
PC 1983—0279, February 3, 1983	368,452
PC 1983—0459, February 17, 1983	340,537
PC 1983—0536, February 24, 1983	824,379
PC 1983—0668, March 3, 1983	1,225,184
PC 1983—0669, March 3, 1983	393,826
PC 1983—0710, March 10, 1983	654,617
PC 1983—0767, March 17, 1983	552,112
PC 1983—0851, March 24, 1983	541,595
PC 1983—0948, March 31, 1983	1,013,383
PC 1983—1099, April 14, 1983	668,601
PC 1983—1177, April 21, 1983	1,988,038
PC 1983—1322, May 5, 1983	392,887
PC 1983—1323, May 5, 1983	323,977
PC 1983—1399, May 12, 1983	304, 701
PC 1983—1508, May 19, 1983	827, 856
PC 1983—1535, May 26, 1983	683,264
PC 1983—1714, June 9, 1983	991,810
PC 1983—1785, June 16, 1983	531,438
PC 1983—1870, June 23, 1983	311,956
PC 1983—2042, June 30, 1983	487,560
PC 1983—2072, July 7, 1983	353,744
PC 1983—2345, July 27, 1983	1,610,377
PC 1983—2484, August 10, 1983	3,022,417
PC 1983—2599, August 24, 1983	2,576,488
PC 1983—2684, September 1, 1983	2,114,226
PC 1983—2803, September 15, 1983	702, 676
PC 1983—2895, September 15, 1983	1,324,973
PC 1983—3168, October 13, 1983	1,001,461
PC 1983—3169, October 13, 1983	373,307
PC 1983—3170, October 13, 1983	379,956
PC 1983—3349, October 27, 1983	2,544,687
PC 1983—3423, November 3, 1983	652,901
PC 1983—3548, November 17, 1983	375,729
PC 1983—3549, November 17, 1983	411,130
PC 1983—3669, November 24, 1983	1,173,854
PC 1983—3744, November 30, 1983	887,711
PC 1983—3855, December 8, 1983	585,043
PC 1983—4021, December 15, 1983	1,234,922
PC 1983—4104, December 22, 1983	690,974
PC 1984—0050, January 11, 1984	1,925,452
PC 1984—0146, January 19, 1984	1,892,926
PC 1984—0147, January 19, 1984	1,283,879
PC 1984—0264, January 26, 1984	434,446
PC 1984—0433, February 9, 1984	2,076,385
PC 1984—0434, February 9, 1984	3,428,989
PC 1984—0525, February 16, 1984	1,261,636
PC 1984—0653, February 23, 1984	2,170,688
PC 1984—0780, March 8, 1984	614,989
PC 1984—0874, March 15, 1984	599,574
PC 1984—0987, March 22, 1984	1,161,451
PC 1984—0988, March 22, 1984	2,696,679
PC 1984—1076, March 29, 1984	1,076,998
PC 1984—1158, April 5, 1984	497,137
PC 1984—1243, April 12, 1984	2,129,755
PC 1984—1327, April 18, 1984	1,001,794
PC 1984—1454, May 3, 1984	4,211,008
PC 1984—1556, May 10, 1984	2,325,627
PC 1984—1685, May 17, 1984	374,354
PC 1984—1772, May 24, 1984	1,497,635
PC 1984—1984, June 7, 1984	3,127,718
PC 1984—2053, June 14, 1984	937,103
PC 1984—2189, June 21, 1984	4,001,277
PC 1984—2314, June 28, 1984	4,223,686
PC 1984—2511, July 12, 1984	1,751,673
PC 1984—2660, July 25, 1984	7,949,482
PC 1984—2725, August 10, 1984	2,042,332
PC 1984—2726, August 10, 1984	3,804,232
PC 1984—2834, August 24, 1984	2,872,293
PC 1984—2918, August 31, 1984	7,285,051
PC 1984—3156, September 12, 1984	1,794,105
PC 1984—3157, September 12, 1984	2,012,827
PC 1984—3394, October 18, 1984	4,734,611
PC 1984—3395, October 18, 1984	3,153,073
PC 1984—3396, October 18, 1984	2,995,722
PC 1984—3397, October 18, 1984	1,530,215
PC 1984—3635, November 8, 1984	3,499,361
PC 1984—3636, November 8, 1984	1,011,483
PC 1984—3747, November 22, 1984	1,132,034
PC 1984—3896, December 6, 1984	3,147,703
PC 1984—3978, December 6, 1984	6,261,420
PC 1984—4097, December 20, 1984	2,078,247
PC 1984—4098, December 20, 1984	3,490,784
PC 1984—4099, December 20, 1984	2,953,663
PC 1985—0102, January 17, 1985	4,442,897
PC 1985—0295, January 31, 1985	6,841,286
PC 1985—0481, February 14, 1985	2,360,766
PC 1985—0482, February 14, 1985	2,439,989
PC 1985—0483, February 14, 1985	3,278,298
PC 1985—0637, February 28, 1985	2,723,271
PC 1985—0670, February 28, 1985	3,436,189
PC 1985—1047, March 28, 1985	4,911,237
PC 1985—1048, March 28, 1985	1,246,724
PC 1985—1161, April 4, 1985	8,179,914
PC 1985—1162, April 4, 1985	2,585,209
PC 1985—1163, April 4, 1985	4,771,207
PC 1985—1277, April 18, 1985	3,112,731
PC 1985—1647, May 16, 1985	1,646,956
PC 1985—1648, May 16, 1985	3,540,989
PC 1985—1649, May 16, 1985	3,967,851
PC 1985—1650, May 16, 1985	1,888,142
PC 1985—1706, May 23, 1985	1,029,467
PC 1985—1707, May 23, 1985	5,099,838
PC 1985—1907, June 13, 1985	6,117,268
PC 1985—2007, June 20, 1985	2,717,443
PC 1985—2076, June 27, 1985	2,042,054
PC 1985—2091, June 27, 1985	3,301,358
PC 1985—2142, July 4, 1985	3,796,542
PC 1985—2300, July 24, 1985	2,910,377
PC 1985—2359, July 24, 1985	2,089,642
PC 1985—2474, August 7, 1985	1,054,243
PC 1985—2504, August 7, 1985	2,760,170
PC 1985—2690, August 28, 1985	870,123
PC 1985—2691, August 28, 1985	2,652,628
PC 1985—2775, September 12, 1985	1,866,128
PC 1985—2776, September 12, 1985	711,574
PC 1985—2825, September 19, 1985	5,597,219
PC 1985—2826, September 19, 1985	3,030,414
PC 1985—2876, September 26, 1985	3,913,935
PC 1985—2960, October 3, 1985	2,615,919
PC 1985—2961, October 3, 1985	2,207,061
PC 1985—3100, October 10, 1985	667,397
PC 1985—3205, October 24, 1985	614,195
PC 1985—3318, November 7, 1985	799,601

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
PC 1985—3319, November 7, 1985	1,863,440
PC 1985—3415, November 21, 1985	411,434
PC 1985—3416, November 21, 1985	726,879
PC 1985—3417, November 21, 1985	2,642,690
PC 1985—3530, December 5, 1985	1,798,264
PC 1985—3607, December 12, 1985	933,081
PC 1985—3608, December 12, 1985	1,191,238
PC 1985—3728, December 12, 1985	521,484
PC 1986—0048, January 10, 1986	664,895
PC 1986—0144, January 16, 1986	1,840,610
PC 1986—0208, January 23, 1986	1,336,785
PC 1986—0278, January 30, 1986	970,147
PC 1986—0347, February 6, 1986	726,152
PC 1986—0404, February 13, 1986	794,458
PC 1986—0500, February 27, 1986	799,230
PC 1986—0501, February 27, 1986	1,073,862
PC 1986—0567, March 6, 1986	206,380
PC 1986—0623, March 13, 1986	147,867
PC 1986—0686, March 20, 1986	178,962
Remissions of less than $1,000	7,363
	319,527,778

PC 1971—2727, December 14, 1971, amended by PC 1973—4030, December 18, 1973, PC 1974—547, March 12, 1974, PC 1975—2943, December 18, 1974, PC 1977—2546, September 15, 1977, PC 1977—3373, December 1, 1977, PC 1979—3466, December 19, 1979 and PC 1981—69, January 15, 1981, remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700-1 and 42701-1 entered for consumption:

(a) in 1985 and that are for machines, or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1975, 1976, 1977, 1978, 1979 or 1980;
(b) in 1986 and that are for machines, or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1976, 1977, 1978, 1979 or 1980—$4,709,231;

PC 1970—1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700-1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods—$2,877,182:

Tariff items 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 and 42701-3:

PC 1971—2727	4,709,231
PC 1970—1200	2,877,182
	7,586,413

PC 1985—2071, June 27, 1985, customs duties, excise duties, excise taxes and sales tax on alcoholic beverages sold to visiting forces and to visiting personnel in Canada on temporary duty:

Alberta Liquor Control Board	67,820
British Columbia Liquor Distribution Branch	4,655
Liquor Control Board of Ontario	30,912
New Brunswick Liquor Corporation	6,270
Newfoundland Liquor Corporation	1,685
Nova Scotia Liquor Commission	6,546
Saskatchewan Liquor Board	3,945
Remissions of less than $1,000	184
	122,017

Remission of customs duties on goods imported for processing and subsequent export:

3M Canada Incorporated	46,762
596720 Ontario Limited	278,071
AHA Manufacturing Company Limited	43,259
AMF Canada Limited	6,600
Aar-Kel Moulds Limited	654,883
Abex Industries Limited	93,500
Abitibi-Price Incorporated	29,825
Accurpress Manufacturing Limited	110,622
Acme Manufacturing of Canada Limited	16,549
Afton Operating Corporation	39,880
Air Canada	5,148,120
Alberta Distillers Limited	30,242
Alcan Canada Products Limited	1,339,924
Alcom	38,061
Aldura Trailer 7 Equipment (Kent) Manufacturing	9,683
Alumet Manufacturing	4,347
American Metal Spinning	2,198
American Wood	231,725
Aradco Management Limited	13,915
Arbour Dominion Limited	162,272
Arconas Corporation	34,907
ARD Industries Limited Division of Fricton Welding	30,277
Armstrong World Industries (Sonotrol Division)	19,397
Arpeco Engineering Limited	45,495
Artex Precast Limited	70,613
Artopex	5,593
Arvid Machine Tools Limited	254,496
Atco Industries (NA) Limited	244,234
Atco Structures	12,435
Auto Pro Incorporated	172,388
Automation Air-Tel	1,527
Aviation Electric Limited	1,662
B and X Industries	48,496
Bagatelle Incorporated	47,448
Bailey Controls Division Babcock and Wilcox	24,391
Baker & McMillan Control	38,586
Ballons Granger Balloons Incorporated	2,573
Barlow Commercial Interiors	9,932
Bay Mills Limited	155,900
Baycoat Limited	8,606
BCL Magnetics Limited	135,314
Beloit Canada Limitée	310,053
Bendix Avelex	8,441
Bernard Mold Limited	1,320
Berryland Canning	1,208,167
Best TH Printing Company Limited	14,453
Binder Tool and Mold Incorporated	1,520,304
Blauer International	21,269
Blue Bird International Incorporated	1,497,691
Bombardier Incorporated	18,288,855
Bomen Incorporated	78,277
Bonne Bell of Canada Limited	17,576
Bose Canada Incorporated	506,552
Bradbury Company (455715) Ontario Limited	83,275
Bristol-Myers Canada Incorporated	105,105
British American Bank Note Incorporated	46,954
British Columbia Forest Products	19,579
Brookside Farms Limited	95,742
Budd Canada Incorporated	51,475
Build-A-Mold Limited	57,643
Burcan Industries Limited	1,412
Burke Canada Incorporated	10,059
Burroughs Memorex	118,579
Business Accessories Incorporated	21,890
CAE Electronics Limited	1,281,007
CAE Machinery Limited	508,735
C-E Peg Incorporated	226,249
CIP Incorporated	4,684
CM Windows	6,882
Camions Pierre Thibault Incorporated	512,588
Canada Hair Cloth Company Limited	21,117
Canada Limitée	17,389
Canadair	34,269
Canadian Arsenals Limited	60,840
Canadian Feed Screws Manufacturing Limited	49,135

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$		$
Canadian General Electric Company Limited	7,525	EH Ferree Company Limited	185,337
Canadian Kenworth Company	18,471	ER St Denis and Sons Limited	87,117
Canadian Lukens Limited	144,110	Eastern Coated Papers Limited	30,862
Canadian Marconi	910,800	Ebco Industries	425,576
Canadian Mist Distillers Limited	2,912,157	Échantillon Dominion	1,336
Canadian Steelmaster Company Limited	237,142	Edac Incorporated	81,546
Canchilla Associates Limited	27,704	Electrical Contact Limitée	178,624
Canco Cranes Limited	12,830	Eplett Dairies Company Limited	9,217
Canron Incorporated Western Bridge Division	965,966	Erco Industries Limited	741,872
Canterra Engineering Limited	20,804	Ernst Leitz Canada Limited	102,161
Capital Disposal Equipment Incorporated	130,944	Esco Limited	90,932
Capsule Technology International Limited	274,546	Ets Robovo Limitée	25,022
Cardinal Clothes Incorporated	162,491	Euclid Canada Limited	180,551
Carrington Distillers Limited	130,696	Eureka Coach Company Limited	796,429
Casa Interiors Limited	2,863	Evin Industries Limited	2,364
Caterpillar of Canada Limited	186,349	Exeltor Incorporated	248,752
Cavalier Tool and MEG Limited	5,830	F Jos Lamb Company Limited	4,851,370
Cegelec Industries	101,675	Faber et Cie Incorporated	3,034
Celanese Canada Limited	350,264	Fabricated Steel Products (Windsor) Limited	298,257
Center Tool and Mold Company Limited	360,366	Fabtron Corporation	40,107
Central Stampings Limited	69,609	Fenêtres et Vitraux CM Limitée	3,915
Centre Nautique Gosselin Incorporée	220,473	FH Welding Machines Limited	11,738
Cercast (1979) Incorporated	265,291	Field Aviation Company Limited	2,754
Chemical Resin Incorporated	170,649	Foxboro Canada	40,173
Chrysler Canada Limited	15,337,949	Frank W Horner Incorporated	76,367
CHT Steel Company	1,017,176	Freedland Industries Limited	870,697
Cie de Béton Préfac Limitée, La	35,688	Freshwater Fish Marketing Corporation	33,644
Clark Equipment of Canada Limited	190,998	Furnitrad Incorporated	37,953
Clay-Mill Technical Systems Incorporated	441,702	GEC Diesels Incorporated	30,759
CML Northern Blower Incorporated	87,452	GLC Canada	27,000
Cobra Machine Tool Company	9,904	Gaco Systems Limited	371,361
Codalex	185,741	Garlock du Canada Limitée	26,653
Collaboration Santé Internationale	10,547	Gearcraft Machines Corporation	21,045
Cominco Limited	118,868	General Kinetics Engineering Corporation	13,168
Compagnie Minière IOC Limitée	3,512	General Motors of Canada Limited	1,019,934
Computing Devices Company	29,250	General Wire and Cable Limited	12,572
Comtec International	44,573	Get Away Enterprises	12,017
Concast Incorporated	45,682	Glegg Water Conditioning Incorporated	125,799
Consoltex Incorporated	4,711	Glenayre Electronics	233,476
Contempra Mold Windsor Incorporated	5,882	GPL Treatment Limited	242,274
Continuous Colour Coat Company	465,520	Grand Falls Industries	27,797
Control Data Canada Limited	616,937	Greater Canada Colour Printing Limited	367,925
Cooper Energy Services	2,067,401	Hallmark Tools Limited	23,400
Corma Incorporated	130,205	Hanmar Home Equipment	38,509
Créations Américana Incorporée	306,322	Harricana Metal Incorporated	63,041
Creo Electronics Corporation	21,103	Hawker Siddeley	14,661
Crown Forest Industries	20,979	HE Vannatter Limited	1,339,044
Cullen Detroit Diesel	24,736	Hepburn John T Limited	38,985
Customs Trim Limited	38,373	Herro Machinery Limited	49,545
Dafoe and Dafoe Incorporated	135,741	Heuga Canada Limited	4,269
Dart Machinery of Windsor	17,177	Hewko Tool and Mold Limited	12,360
Datap Systems Limited	10,187	Heyme Wood Products Limited	11,442
Decoustics Limited	170,352	Highway Stamping (Windsor) Limited	122,852
Degussa Canada Limited	2,872,351	Hiram-Walker & Sons Limited	3,202,003
Delaval Turbine Canada Limited	47,894	Holiday Juice Company	4,504
Delta Furniture Company	2,705	Holmes Foundry Limited	30,354
Delta 70 Manufacturing Limited	127,695	Home & Park Motor Home Division	37,364
Dependable Turbines Limited	9,899	Hunt Refrigeration	1,046
DGB Assemblies Limited	56,335	Huron Steel Products (Windsor) Limited	156,695
DGM-Dominion General Manufacturing Limited	152,110	Husky Injection Moulding Systems Limited	282,822
Diamont PD Limitée	4,170	IBM Canada Limited	4,523,966
Diesel Equipment Limited	885,620	Idacom Electronics Limited	19,032
Digital Equipment of Canada Limited	3,551,867	Ideal Mold Incorporated	11,816
Distex SNA Incorporated	21,699	Imapro Incorporated	20,387
Dofasco Incorporated	415,120	Imasa Limited	51,729
Dominion Bridge Sulzer Incorporated	31,197	IMO Foods Limited Canada	45,569
Dominion Forge Company Limited	24,993	Imperial Flavours Incorporated	126,149
Dominion General Manufacturing Limited	256,069	Indal Wahl Systems Limited	68,051
Donlee Manufacturing Industries Limited	63,381	Industries Foresteel Limitée	3,619
Dresden Industrial Company (Canada) Limited	17,337	Industries NRC Incorporée	46,718
Drossback North America	25,230	Industries Setina	5,923
Dualco Manufacturing Limited	27,300	Inovative Metal Incorporated	205,253
Dyer Equipment Incorporated	111,412	Interbake Foods Limited	43,428

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Interfriction Canada	67,992
Interiors International Limited	239,299
International Controls Limited	29,893
International Cutting Tools Company	23,493
International Tools (1973) Limited	3,352,763
Interoptics Limited	1,097
Iron Ore Company of Canada	249,260
Isomedix Corporation	3,034,834
JDC Electric Canada	245,496
JIC Electric Canada	4,026
JTL Machine Limited	4,906
Jacob Brothers Machine Works	3,010
Jeep Corporation	7,493,045
John Toth Fur Incorporated	3,703
Johnson & Johnson	11,955
Joymac Equipment Sales Limited	1,317
Judricks Enterprises Limited	102,594
Kasle Steel	129,772
Kendan Manufacturing Limited	1,128,361
Keuffel and Esser Canada Incorporated	167,293
Kimberly Clark of Canada Limited	12,717
Komar of Canada Limited	15,748
Krug Furniture	106,383
La Brasserie Labatt	9,297
La Compagnie de Papier QNS Limitée	72,591
La Compagnie Seagram	12,302
La Rechaperie Enregistrée	9,943
Lab Volt Limitée	125,052
Lamb Systems Group Division of F Jos Lamb Company Limited	1,106,179
Lamko Tool and Mold Incorporated	1,399,429
LaSalle Machine Tool of Canada Limited	1,407,967
Laurin Machineries Incorporated	1,024
Laval Tool and Mold Incorporated	34,879
Lawson Packaging Limited	140,429
LeBlanc and Royle Communications Incorporated	50,252
Le Groupe Christie Limitée	328,454
Les Arsenaux Canadiens Limitée	529,838
Les Ateliers PAT	2,584
Les Carrosseries Fontaine 1979 Limitée	291,618
Les Carrosseries Parco Incorporée	174,422
Les Entreprises André Tougas	11,004
Les Entreprises Electro	69,425
Les Industries Pro-Pac Limitée	4,939
Les Industries Sefina Limitée	21,906
Les Manufactures Heeg Incorporated	4,144
Les Paneaux Vic Ply Incorporée	27,656
Les Produits de Bois BAS Incorporated	6,900
Les Produits Griffin (1982) Incorporated	46,016
Linamar Machine Limited	605,612
Lockwood Manufacturing Incorporated	8,561
Lornes Mining Company	10,856
Lornex Mines	62,271
M and R Industrial Service	8,060
MA Brian Company Limited	8,816
MGW Controls Limited	14,610
MSB Plastics Manufacturing Limited	6,842
MacDonald Detweiler and Associates Limited	65,450
Machinerie Tenco Limitée	27,496
MacLine Fittings Limited	5,494
Manufacturier Grandford Incorporée	229,380
Marimac Textiles	350,300
Master Machine and Duplicating (Windsor) Incorporated	42,057
McGaw Manufacturing Division of McGaw Supply Limited	30,294
McInnis Material Handling Systems	24,172
McQueen's Boatworks Limited	18,889
MDA Technologies Limited	231,331
Melchers Incorporated	303,091
Meo Industries Limited	3,172
Mercedes Textiles Limited	47,298
Métal St-Jean Incorporée	18,895
Metalex Products Limited	70,285
Metric Mold	6,836
Metropolitan Distribution Services	2,577
Meubles Delta	4,898
Meubles JPM Gervais Incorporée	83,012
Michelin Tires (Canada) Limited	2,355,837
Microtel Limited	299,734
Mitec Manufacturing Company Limited	22,796
Modern Mold Limited	95,389
Mohawk Oil Company Limited	21,260
Moli Metal	21,365
Molson Breweries Ontario Limited	27,065
Montel Incorporated	23,222
Moosehead Breweries Limited	500,489
Moteurs Leroy Somer du Canada Limitée	394,462
Motor Coach Industries	167,474
MSA Tire Limited	181,050
MSB Plastics Manufacturing Limited	3,881
Namasco Incorporated	43,308
National Sample Card Company	83,417
Nautilus Yachting Limitée	276,104
Nelbro Packing Limited	199,638
Neo Industries Limited	392,363
Newcor Canada Limited	47,406
Nicholson Murdie	12,347
Nissan Automobile Company	53,782
Noranda Metal Industries Limited	82,023
Norsat International Incorporated	2,946,905
Nortek Computers Limited	22,511
Northern Telecom Canada Limited	2,422,752
Norton Canada Incorporated	46,621
Novacro Machining Incorporated	1,625
Novatel Communications	77,538
Nugget Drilling Limited	516,345
NYAB Vicom Division of General Signal Limited	39,349
Nystone Chemicals Limited	2,173
Odessey Vans Corporation	4,075
Omega Tool Limited	126,978
Outboard Marine Corporation of Canada Limited	19,052
Outils Coupants Internationals Incorporée	4,546
Pacer Industries Incorporated	12,431
Pacific Truck & Trailer Limited	13,153
Paragon Tool Division North American Plastics	1,697,188
Patella Construction Incorporated	1,247
Paul Demers et Fils	3,445
Peelco Manufacturing Limited	34,540
Philips Information Systems Limited	226,058
Photo Chemical Research Association Incorporated	5,077
Plastics Division Butler Metal Products	209,349
Plastiques Ronor	13,104
Polywrap Product of Canada	270,050
Potter Distilleries	2,882
Power Motion Manufacturing Limited	1,491
PPG Industries Canada Limited	66,358
Pratt and Withney	110,920
Precision Spring of Canada Limited	82,709
Prestcold North America	105,568
Produits Griffin	1,968
Progress Plastics Limited	14,373
Propak Systems Limited	45,339
Protein Foods Corporation Limited	37,743
Provincial Crane AMCA Heavy Equipment Limited	170,331
Pure Metal Galvanizing (PMT)	113,904
Québec Gear Works Limited	31,353
RP Scherer (Canada)	16,877
Ram Air Manufacturing	172,021
Rayco Stamping Products Limited	8,306
Raymond Industrial Equipment Limited	681,539
REF Automation Limited	114,578
Regal Tool and Mold Limited	41,734
Regional Services Officer Department	245,597
Reliance Truck Equipment Limited	11,344
Rex Tool and Mold Limited	13,968
Richler Hydraulics Incorporated	9,957
Ricwil Limited	81,384
Robert Mitchell Incorporated	150,716

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Roblin Textiles Incorporated	256,061
Rockwell International Limited	2,034,296
Ross Ellis Limited	59,343
Royal Plastics Limited	48,012
Rubans Adhésifs Vibac	414,295
Rumble Canada Limited	35,009
SWE Automotive Products	330,321
Schegel Canada Incorporated	58,091
Schenley Canada Incorporated	36,617
Seabreeze Electric Corporation	3,297
Sedd Exo	8,362
Sentrol Systems Limited	16,880
Shaw Cablesystems Limited	1,424
Shaw—Almex Industries Limited	4,487
Shell Canada Resources Limited	62,383
Shellcast Foundries Incorporated	23,589
Sherbrooke Bandag Incorporated	2,811
Sheres Company	20,487
Shield Metal Industries Limited	14,651
Siemens Electric Limited	28,670
Signtech Incorporated	765,800
Singer Company	56,645
Sivaco Québec Division of Ivaco Incorporated	13,974
SKD Manufacturing Company Limited	1,111,207
Ski Rossignol Canada Limitée	46,255
Smith and Nephew Incorporated	668,296
Snazz Corporation	8,545
Solar Systems Industries Limited	9,861
Spartan	2,064
Sperry Incorporated	46,211
Sportif Manufacturing Canada Incorporated	2,892
St Clair Tool and Die Limited	350,073
Stanbel Limitée	4,471
Stanton Pipes Holdings Limited	93,344
Star Slipper Company Limited	371,309
Stephens Adamson Division of Allis-Chalmers Canada Incorporated	101,489
Sterile Pharmaceuticals Limited	173,632
Sterling Automotive Supplies Incorporated	35,409
Storburn Limited	5,480
Stowe Woodward Company Limited	4,446
Strudex Fibres Limited	2,934
Subaquatics Development Corporation	28,255
Sunstrip International Incorporated	12,622
Superior Emergency Equipment	12,208
Superior Equipment	11,669
Synkoloid Company of Canada	17,546
Syntex Bag Incorporated	951,142
TRW Repa Canada Limited	127,631
Taltek Electronics Limited	93,975
Tannereye Limited	11,396
TCI Superior Division Mueller Canada Incorporated	41,499
Techmire Limited	1,363
Technimeca Limited	12,287
Technitread Tire Company	26,034
Tecton Industries	30,539
Texcom Marketing Incorporated	63,520
The Canadian Salt Company Limited	8,524
The Richler Industries	40,103
The Seagram Company Limited	3,907,088
The Valley City Manufacturing Company Limited	4,439
Thomas Built Buses of Canada Limited	1,327,623
Ti Titanium	43,569
Tidy Welders Limited	30,559
Tie Communication Canada Incorporated	2,259,023
Tilbes Manufacturing Company	73,939
Timberjack	17,299
Tioxide Canada Incorporated	7,495
Toledo Scale Division Reliance Electric Limited	204,234
Trane Company of Canada Limited	117,147
Transtec Developments Company Limited	1,279
Transway Systems Incorporated	47,777
Trenton Works Division of Hawker Siddeley Canada Incorporated	66,160
Triangle Die & Tool	3,792
Tri-Star Industries Limited	2,069
Tri-Tec Controls Limited (Division of John H Wilson Electric)	26,547
Tri-Way Machine Limited	922,262
TRW Vehicle Safety Systems	13,522
Tricot Beaver Limitée	2,232
Trio Tool and Mold Limited	50,799
Tripar Incorporated	9,341
Unique Tool and Gauge Incorporated	2,014
Uniroyal Limited	205,264
United Tire and Rubber Company	78,901
Unitog Canada Limited	49,081
Univac Development	181,818
Universal Package	346,282
Unlimited Textures Company Limited	879,443
Utah Mines	564,486
Vacuum Platers	1,301
Valera Electronics Incorporated	67,119
Valiant Machine and Tool Incorporated	127,531
Valley City Manufacturing	10,881
Van Amera Industries	11,776
Velan Engineering	1,600,866
Veltri Stampling Corporation	5,659
Versatile Vickers Incorporated	59,401
Vestshell Incorporated	11,609
Vittforge Incorporated	32,207
Vonella-Angileri Clothing Manufacturing Incorporated	64,861
Vulcan Equipment Company Limited	33,832
Walinga Body and Coach Limited	275,168
Waterville Cellular Products Limited	55,992
Weber Tool and Mold Limited	110,027
Websen Pacific Technical Corporation	4,670
Welles Corporation Limited	901,257
Westar	106,538
Westar Timber	70,644
Westcan Electrical Manufacturing Incorporated	246,817
Westcott Fashions Limited	156,369
Westinghouse Canada Limited	2,723,699
William Switzer and Associates Limited	23,714
Wilson Machines Company	153,656
Windsor Match Plate and Tool Limited	18,637
Windsor Mold Incorporated	155,255
Wittke Iron Works Company Limited	5,148
Wolverine Division UOP Limited	53,577
Xypex Corporation	5,528
Remissions of less than $1,000	38,716
	165,428,075

General:

PC 1952—1945, April 4, 1952, goods for sale, use or free distribution by the United Nations or its agents:

Canadian Unicef Committee	48,591

PC 1959—1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation, of customs duty otherwise payable:

Camp of the Woods Christian	1,862
Central Health Church	2,113
Church of Jesus Christ Latter-Day Saints	19,152
Ducks Unlimited (Canada) Limited	7,926
ER Johnson Donuts	1,167
Frontier Foundation	3,810
Jimmy Swaggart Ministries	9,794
Les Apôtres de l'Amour Infinie	6,731
Madonna House	18,196
McDonald's Restaurants of Canada Limited	1,254
Monastery of Mount Carmel	3,785
The Corporation of the Presbyterian Church of Latter Day Saints	4,346

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Université Laval	23,200
University of MacMaster	69,952
University of Waterloo	3,314
University of Western	1,053
University of Windsor	10,947
Vancouver Sex Festival Society	1,572
Western Pentecostal Bible	12,299
Young Life of Canada	13,384
Remissions of less than $1,000	37,402
	253,259

PC 1963—15/1854, December 20, 1963, remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method:

Kalium Chemicals Division of PPG Industries Canada Limited	49,420
Petro Equipment Sales Limited	1,329
	50,749

PC 1964—235, February 13, 1964, remission of customs duties and excise taxes on goods that are not as ordered:

Remissions	3,786,314

PC 1965—1143, June 21, 1965, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of vehicles of the following class, namely, specified commercial vehicles, and in respect of all parts and accessories and parts thereof, for such vehicles, except tire, tubes and machines or other articles required by Tariff Item 438a to be valued separately under the tariff items regularly applicable thereto:

Diesel Division General Motor of Canada Limited	1,297
Remissions of less than $1,000	12
	1,309

PC 1966—2184, November 24, 1966, remission of customs duty and partial tax on defence supplies:

Department of National Defence	14,309,845

PC 1966—19/2200, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the Passover holidays and entered at customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival:

AD Fiesta	2,314
Allied Food Distributors Incorporated	60,318
Bartons Bonbonnière Incorporée	1,968
Best Kosher Products	3,567
Cité Cachere Incorporée	1,105
Hattamovitch Kosher Imports	122,804
Koffman Foods Limited	8,360
Kofman and Barenholtz Foods Limited	154,370
Loblaws Limited	1,283
Montreal Kosher Bakery	3,815
Sklein Grocery	1,462
Star Appetizer Limitée	6,346
Steinberg Incorporated	1,091
Supreme Foods (Ontario) Limited	62,857
Weidman Foods Incorporated	41,716
Remissions of less than $1,000	3,363
	476,739

PC 1967—30/128, January 26, 1967, remission of customs duty and excise taxes payable on goods imported for use by the International Pacific Salmon Fisheries Commissions:

International Pacific Salmon Fisheries Commission	1,185

PC 1967—38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for Export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty:

Canadian Mist Distillers Limited	23,942
Schenley Canada	2,222
Remissions of less than $1,000	992
	27,156

PC 1967—489, March 16, 1967, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of buses and in respect of all parts and accessories and parts thereof for use in the manufacture of bodies for buses:

Motor Coach Industries Limited	5,653,029
Syn-Tex Bag Incorporated	31,871
Townsend Textron Canada Limited	19,726
Remissions of less than $1,000	263
	5,704,889

PC 1967—24/1621, August 23, 1967, remission of the customs duty and excise taxes which might otherwise be payable in respect of equipment (including dredges, barges, tugs, scows or motor vessels) materials or supplies used or consumed for and in connection with the maintenance of the navigational channels in the international Section of the St Lawrence Seaway:

Canron Incorporated Eastern Structural	14,137
Robco Incorporated	7,535
	21,672

PC 1967—27/1778, October 3, 1967, 65% of the customs duty and excise taxes payable by the Department of National Defence on replacement parts for seven C117 Falcon aircraft:

Department of National Defence	114,059

PC 1968—24/185, February 1, 1968, remission of the customs duties otherwise payable on goods, tooling, ground support equipment, and initial support spares for use in the development, manufacture and initial activation of F5 and T38 type aircraft:

Canadair	3,957

PC 1968—23/1710, September 17, 1968, remission of the customs duties payable on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD-501 surveillance drone systems:

Canadair	1,803

PC 1969—1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project:

Air Liquide Canada	3,167
Atlantic Sales Associates	6,997
Intra Acoustics Company Limited	31,945
Western Electrical Limited	8,516
Remissions of less than $1,000	1,827
	52,452

PC 1969—1785, September 17, 1969, authorized the remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes:

Air France	4,047
Continental Airlines	5,029
Eastern Airlines	8,235
People Express	1,672
United Airlines Incorporated	5,798
Remissions of less than $1,000	1,404
	26,185

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
PC 1970—958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boys' shirts:	
Remissions	382,164
PC 1970—1786, October 14, 1970, remission of duties and sales tax otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances:	
Grands Ballets Canadiens, Les	17,183
National Ballet of Canada (Guild), The	16,262
National Ballet School (NBS), The	3,279
Royal Winnipeg Ballet of Canada	9,721
Remissions of less than $1,000	1,260
	47,705
PC 1972—215, February 10, 1972, remission of customs duty on off-highway vehicles, parts and accessories and parts:	
Bata Engineering	88,159
Brute Manufacturing Limited	14,462
Canadian General Electric Company	7,144
Ceco Sales Limited	2,231
Chrysler Canada Limited	6,302
Dresser Canada Incorporated	1,701
Euclid Canada Limited	6,069,961
General Motors of Canada Limited	592,941
L and M Radiator Limited	12,138
Linamar Machine Limited	1,703
Lincoln St Louis Canada Limited	18,315
Lyman Tubeco Division Ferrum Incorporated	16,860
MacDonald Steel (1976) Limited	4,315
Pacific Truck and Trailer Limited	336,867
Patlon Aircraft & Industries Limited	1,131
Tracon Engineering Limited	4,125
Unit Rig and Equipment Company	529,809
Wabco Equipment of Canada	4,105,895
Woodstock Hydraulic Power	4,734
Remissions of less than $1,000	6,366
	11,825,159
PC 1972—585, March 28, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:	
Universal Handling Equipment	54,579
PC 1972—1029, May 16, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:	
Teal Manufacturing Limited	3,983
PC 1973—837, April 3, 1973, order respecting the privileges and immunities in Canada of the International Atomic Energy Agency:	
International Atomic Energy Limited	34,492
Vidéo Montréal Incorporated	4,806
	39,298
PC 1973—1361, May 29, 1973, remission of customs duties and excise taxes in respect to goods imported for meetings in Canada or foreign organizations:	
Remissions	125,906
PC 1973—3568, November 13, 1973, remission of customs duties paid or payable under the customs tariff on carbon fibres and filaments imported into Canada:	
Bay Mills Limited	2,388
Fibres Armtex Limitée (Les)	22,613
Garlock of Canada Limited	26,261
Robco Incorporated	84,563
Remissions of less than $1,000	512
	136,337
PC 1974—34, January 8, 1974, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in Australia:	
Balfour Guthrie Canada Limited	5,666
Craftsmen Distribution Incorporated	5,405
Creative Display	1,314
Dania Down Quilts Limited	1,682
General Paint	165,085
Kirkland & Rose Limited	1,504
Roussel Canada Incorporated	22,481
Two Software	1,348
Remissions of less than $1,000	3,146
	207,631
PC 1975—1024, May 6, 1975, remission of a portion of the customs duties and sales tax payable on automobiles produced in a foreign country by a manufacturer who has imported for installation on the automobiles, Canadian manufactured automobiles components:	
Subaru Canada Limited	9,282
Toyota Canada Limited	34,366
Volkswagen Canada Incorporated	425,391
	469,039
PC 1976—325, February 17, 1976, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:	
General Motors of Canada Limited	3,152
Pettibone (Canada) Limited	156,057
Remissions of less than $1,000	246
	159,455
PC 1976—1314, June 1, 1976, remission of customs duties and excise taxes payable on Canadian exposed and processed film and recorded video tape:	
Boardwalk Motion Pictures Limited	4,203
Canadian Broadcasting Corporation	7,770
Champagne Motion Picture Company Limited	1,460
Ciné Vidéo	2,912
Cooper, Robert Productions Incorporated	2,365
Dalton Fenske and Friends	3,510
Eureka Films Limited	1,769
Fleishman, Philip	5,307
Flynn Television	1,047
McWaters Films Limited	2,131
Partners Film Company (The)	10,756
Ronald Cohen Film, The	2,527
Schultz Bob Production Limited	1,631
Scollard Productions Limited	1,556
Société Radio-Canada	9,770
TDF Artists Limited	2,161
TV Ontario	2,094
Why Not Productions Incorporated	2,208
Women of the World Productions Limited	4,996
Remissions of less than $1,000	12,386
	82,559
PC 1976—1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada:	
Advanced Animations	46,954
Al G Kelly-Miller Brothers Circus	4,627
Beauce Carnaval Incorporated	27,440
Bill Dillard Shows	109,604
Centennial Gold	1,014

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Chaffin Bob	2,717
Clarence & Elizabeth Tallbull	1,560
Conklin and Garrett Limited	4,701
Daniel Hanian	1,720
Footsie Wootsie	4,391
Gatti Productions Incorporated	1,472
Lew Thomson	16,981
Libbertt Concessions Incorporated	12,133
Maple Leaf Village Investments	14,104
Quirion, Jules	3,754
Raymond Gates	9,843
Remote Boats Incorporated	6,933
Swiss Restaurant, Expo 86	5,065
Vanfare JV Concessions	2,761
William Beasley Enterprises Limited	4,340
Remissions of less than $1,000	703,009
	985,123

PC 1976—2984, December 2, 1976, remission of customs duty and excise taxes paid or payable on samples of negligible value:

Remissions of less than $1,000	6,785

PC 1977—297, February 10, 1977, remission of customs duty and sales tax on buses, parts and accessories and parts thereof:

Fauver JN (Canada) Limited	5,749
Ontario Bus Industries Incorporated	1,157,530
Parker-Hannifin, (Canada) Incorporated	17,199
Remission of less than $1,000	2,029
	1,182,507

PC 1977—2391, August 31, 1977, remission of customs duty on transistors and other semi-conductor devices:

Remissions of less than $1,000	914

PC 1977—8/3148, November 3, 1977, remission of customs duty paid or payable on goods used in the development and manufacture of space shuttle manipulator systems joint Canada-USA/NASA Space Program:

Spar Aerospace Products Limited	463,151
Remissions of less than $1,000	963
	464,114

PC 1978—185, January 26, 1978, remission of customs duty on unmanufactured tobacco:

Bastos du Canada Limitée	36,159

PC 1978—749, March 16, 1978, remission of customs duty on used foundry patterns and related jigs and fixtures:

Abex Industries of Canada Limited	42,249
Advance Foundry	1,147
Archie McCoy Hamilton Limited	22,311
Associated Foundry	10,199
Bell City Foundry (Brantford) Limited	2,860
Benn Iron Foundry Limited	79,020
Birla Industries Incorporated	1,211
Browning Manufacturing Division of Emerson Electric	5,167
Burnstein Castings Limited	22,505
Canada Alloy Castings Limited	30,467
Canadian Steel Foundries	12,341
Cercast Incorporated	52,075
Cercor Incorporated	18,201
Crowe Foundry Limited	9,406
Deloro Stellite	2,995
Dorr-Oliver Canada Limited	1,808
Esco Limited	16,613
Fonderie de Thetford	1,114
Fonderie Ste Croix	1,696
Galtaco Incorporated	3,315
Haley Industries Limited	47,862
Heritage Industries Limited	1,770
Highland Foundry	1,018
Hudson Bay Diecasting Limited	13,034
Joly Engineering	1,135
Mainland Industries	3,816
Nugget Drilling Limited	1,828
Shellcast Foundries	2,752
Specialty Cast Metals Limited	25,484
Supreca Incorporated	3,485
Unidynamics Winsmith	3,340
Remissions of less than $1,000	4,994
	447,218

PC 1978—842, March 23, 1978, remission of customs duties and sales tax on certain pleasure cruisers:

AFC Grew Incorporated	836,125
Canoe Cove Manufacturing Limited	288,185
Cooper Yachts Limited	384,197
Marineland Yacht Sales Limited	468,154
Thompson Boats Limited	8,117
Remissions of less than $1,000	25,100
	2,009,878

PC 1978—1116, April 13, 1978, remission of customs duty on titanium anodes:

Alby Chlorates	165,821
BCM Technologies Limited	17,784
CIL Industrial Chemical Works	60,670
Chemetics International Limited	170,907
Dow Chemical Canada Incorporated	1,652,731
Erco Industries Limited	6,293
FMC of Canada Limited	34,361
Great Lakes Forest Products Limited	103,193
Industries PPG Canada Limitée	40,821
Purichlor Technology Limited	1,147
Quenord Chemicals Limited	107,245
Remissions of less than $1,000	40
	2,361,013

PC 1978—1136, April 13, 1978, remission of customs duty in respect of vessels chartered by CN Marine Corporation for the Atlantic Region Ferry Service:

Air Sea Equipment Limited	7,426
Bayly Engineering Limited	1,163
Canadian National Railways	8,789
Forsea Limited	2,001
Remissions of less than $1,000	1,559
	20,938

PC 1978—2185, July 5, 1978, remission of customs duty on certain motor vehicles, parts and accessories and parts thereof:

Thermo King Western (Calgary) Limited	8,860

PC 1978—2644, August 23, 1978, order respecting the remission of customs duty on soluble coffee produced in countries entitled to the benefits of the General Preferential Tariffs:

Sandra Tea and Coffee	16,564

PC 1978—3117, October 12, 1978, remission of customs duty and excise taxes on obsolete or surplus goods destroyed in Canada:

Remissions	4,044,283

PC 1978—7/3222, October 19, 1978, the remission of customs duty and sales tax on goods imported in connection with the acquisition of Armoured Vehicles General Purpose and defence supplies associated therewith:

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Department of National Defence	5,837
Michelin Tires Canada Limited	18,181
Triplex Engineering	1,604
	25,622

PC 1978—3762, December 14, 1978, partial remission of customs duties, sales and excise taxes paid on parts, equipment and other items for use by Canadian Air Carriers providing international commercial air service:

Air Canada	394,783
Canadian Pacific Airlines Limited	20,982
Nordair Aircraft Combined Services	76,094
Wardair Canada Incorporated	55,733
	547,592

PC 1978—3839, December 21, 1978, partial remission of customs duties, sales tax on specified commercial vehicles, parts and accessories and parts thereof:

Central Truck Body Company Limited	5,566

PC 1979—28, January 18, 1979, remission of customs duty and taxes on certain goods imported to support the CP-140 Aurora Aircraft:

CAE Electronics	7,615
Canadian Astronautics	10,918
Canadian General Electric Company	13,777
Department of National Defence	23,134
EG & G Canada Limited	2,822
Electronics Wholesales	9,893
Entreprises d'Electricité JHT	27,064
Patton Aircraft & Industries	3,830
Raytheon Canada Limited	8,394
Rockwell International of Canada Limited	21,450
Varian Canada Incorporated	15,769
Wackid Radio Television	14,451
Remissions of less than $1,000	3,026
	162,143

PC 1979—395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations in connection with warranty or guaranty adjustments:

Remissions of less than $1,000	5,174

PC 1979—3494, December 19, 1979, remission of customs duties on television chassis and components:

Electrohome Limited	25,648

PC 1980—489, February 8, 1980, remission of customs duty and sales tax on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Company:

BMW Distribution Eastern Canada Limited	70,152

PC 1980—7/1674, June 19, 1980, provides for the remission of customs duty and sales tax paid or payable on "printed material" imported into Canada by or on behalf of a "foreign carrier" for use exclusively in the promotion and operation of air services provided by the said carrier:

Aeroflot	1,152
Aerolinas Argentina	1,228
Air France	14,553
Alitalia Airlines	4,081
British Airways	9,085
Cansica Incorporated	29,645
Delta Air Lines	18,928
Eastern Air Lines	12,170
Emery Air Freight Corporation	2,036
Empire Airlines	3,268
Federal Express	3,809
Finnair (Finland)	4,504
Frontier Airlines Incorporated	2,479
KLM Royal Dutch Air Lines	8,037
Lufthansa German Airlines	2,088
Northwest Airlines	3,688
People Express	1,318
Republic Air Lines	2,832
Swiss Air Transport	2,343
Tap	2,143
US Air Incorporated	1,101
Remissions of less than $1,000	373,751
	504,239

PC 1980—2066, July 31, 1980, remission of customs duty and sales tax on automobiles of Canadian Honda Motor Limited:

Honda Canada Incorporated	113,038

PC 1980—2751, October 16, 1980, provides for remission of customs duty and partial sales tax paid or payable in respect of front and wheel end wheel loaders and parts:

Caterpillar Canada	10,950,585
Clark Equipment of Canada Limited	1,148,404
Euclid Canada Limited	745,600
General Motors of Canada Limited	15,687
International Hough Division of Dresser	1,084,256
R Angus Alberta	14,419
Remissions of less than $1,000	869
	13,959,820

PC 1980—3160, November 27, 1980, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in New Zealand:

Blue Heron Investments	3,214
Canada New Zealand Casing Limited	10,225
Canadian Knitwear	1,413
Canterbury Sheepskin	1,791
Coast Mountain Sport	1,601
Colin Campbell and Sons Limited	16,755
David L Jones Wholesale Limited	24,407
Exchange A Blade Limited	2,994
KMP Communications	1,011
Knight International	8,444
Kraft Limited	1,287
Le Nobel Orchids	1,717
Marquis of London Manufacturing (1979)	3,987
Montreal Sheepskin & Leather	1,479
New Zealand Export Limited	20,699
Ocean West Manufacturing	11,976
Ronal Davenport	5,450
Shepherd's House of Import	18,839
Woolrest NZ Limited	167,369
Remissions of less than $1,000	14,310
	318,968

PC 1981—578, March 5, 1981, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Remtec Inc:

Remtec Incorporated	18,151
Remissions of less than $1,000	339
	18,490

PC 1981—579, March 5, 1981, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated:

Les Fourgons Transit	8,420

PC 1981—649, March 6, 1981, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad:

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Elect Avi Limitée	2,541
Québec Cartier Mining Company	20,565
Transport Canada	37,181
Remissions of less than $1,000	82
	60,369

PC 1981—1/923, April 2, 1981, remission of customs duties paid or payable on material or components imported by CAE Electronics Limited:

CAE Electronics	2,692

PC 1981—1651, June 18, 1981, remission of customs duties, sales and excise taxes paid or payable by Westinghouse Canada Limited:

Westinghouse Canada Incorporated	14,262

PC 1981—2318, August 19, 1981, remission of customs duty and sales tax on automobiles of Japan, Rover, Triumph Canada Incorporated:

Jaguar Canada Incorporated	19,960

PC 1982—4/163, January 14, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Newcor Canada Limited	2,157

PC 1982—190, January 21, 1982, remission of customs duty on unfinished leather for use in the manufacture of finished garment leathers:

Cantan Leather Corporation	70,424
Entreprises P Boucher	51,947
Rodon Leather Incorporated	18,526
	140,897

PC 1982—887, March 18, 1982, remission of customs duty on chemicals and photomasks used in the production of semiconductor devices imported by Mitel Corporation:

Mitel Semi-Conducteur Incorporated	49,681
Remissions of less than $1,000	36
	49,717

PC 1982—890, March 18, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division:

Bombardier Incorporated	1,321,308
Canrep Incorporated	18,942
Farr Incorporated	1,043
Robert Bosch Canada Limited	31,002
Remissions of less than $1,000	1,007
	1,373,302

PC 1982—993, April 1, 1982, remission of customs duty and sales tax on goods imported in connection with the CF-18 Hornet Aircraft:

A Rosenblum Sales Limited	1,346
Bendix Avelex	76,051
CAE Electronics	11,257
Canadian General Electric Company Limited	627,111
Canadian Marconi	2,808
Crawford Allan Associates Limited	4,165
Department of National Defence	2,688,256
Digital Equipment of Canada Limited	45,539
Electronic Wholesalers Company	2,778
Entreprise AWSM Limitée	7,730
Ford Motor Company	3,262
Godfrey Howden Incorporated	99,570
Hawker Siddeley Canada Limited	129,988
JHT Electronics	4,838
Leigh Instruments Limited	62,475
Patlon Aircraft and Industries	10,693
Prelco Electronics	8,654
Rockwell International of Canada Limited	40,643
Spar Aerospace Limited	156,367
Sperry Gyroscope Division	64,572
Remissions of less than $1,000	9,053
	4,057,156

PC 1982—1164, April 22, 1982, remission of customs duties on certain goods from the People's Republic of China:

Acme Ruler Company Limited	2,461
Aricon Safety Equipment	6,068
Basic International Network Limited	22,883
Bob Dale Glove and Import Limited	56,474
Columbus McKinnon Limited	3,424
DH Howden & Company Limited	1,831
Djawa Pacific Enterprises Limited	10,447
Dundas Sheet Metal Work Company	1,122
Fern Brand Waxes Limited	1,084
Great Wall Machinery Trading Company	3,087
Habro Industries	2,297
Huck Glove Company Incorporated	12,654
K Mart Canada Limited	2,213
Kuing's Manufacturing Limited	3,326
Lee and Man Manufacturing Limited	5,499
Northern Metallic Sales	29,787
R Dakin & Company Canada Limited	1,570
Stein Novelty	18,075
Sylward Enterprises Limited	1,149
Transcontinental Enterprises	1,861
Ward Robertson Chemicals & Commodities Limited	3,097
Watson, John	26,146
Remissions of less than $1,000	19,844
	236,399

PC 1982—1717, June 10, 1982, remission of customs duties on certain implants for use in fattening cattle:

Animal Health Supplies	11,758
Brae Laboratories	190,217
Canada Packers Incorporated	12,036
Dominion Vet Labs Limited	2,770
Eli Lilly Canada Incorporated	8,460
Kane Veterinary Supplies Limited	8,330
Premiere Livestock Supplies	5,519
Province Livestock Supplies	2,881
Province of Manitoba	5,530
Steere Enterprises Limited	23,399
Syntex Agri Business Limited	18,632
United Co-op of Ontario	16,619
United Farmers of Alberta Co-operative	16,575
Remissions of less than $1,000	186
	322,912

PC 1982—1872, June 23, 1982, remission of customs duties on certain books and printed matter:

Remissions	14,428,864

PC 1982—1893, June 23, 1982, remission of customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions in substitution therefore:

BOAC	52,078
McGill University	7,519
Triumf	2,422
University of Seattle	3,303
Remissions of less than $1,000	2,153
	67,475

PC 1982—1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engine, Canadian flight simulators and parts thereof, repaired abroad, in substitution therefore:

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Air Canada	14,495
Airtech Aviation	6,201
Bank of British Columbia	3,191
Bombardier	275,000
British Columbia Forest Products	2,115
Business Air Services Limited	297,720
Canadian Conference of Teamsters	2,028
Center Tool & Mold	86,919
Coast Guard	1,704
Corma Incorporated	87,546
Degelman Industries Limited	28,820
Dr Ray Juras	1,636
Gerry Younger	7,892
Goodyear CDA Incorporated	1,686
Harvard Developments Limited	81,677
Hayes-Dana Incorporated	516,626
Huron Steel Products	26,565
Innotech Aviation Limited	103,155
Kiewit Peter and Sons Company Limited	1,365
MF Aviation Limited	4,162
Office des Ressources	7,338
QNS	6,887
Sulaero Limited	1,911
Trans Canada Pipe Lines Limited	1,587
WI Finlay-Delson Limited	4,050
West Frase Timber	49,339
Remissions of less than $1,000	2,265
	1,623,880

PC 1982—2262, July 29, 1982, remission of customs duty and sales tax on communications equipment for the Region Operations Control Centres military surveillance system:

Bell Canada Limited	38,695

PC 1982—2477, August 18, 1982, remission of customs duty on equipment for use by Mitel Corporation in the design, development, testing or manufacture of semiconductor devices:

Mitel Corporation	201,506

PC 1982—2623, September 3, 1982, the remission of customs duty and sales tax on sewing machines imported by Singer Company of Canada Limited:

Singer Company	600,557

PC 1982—2635, September 3, 1982, remission of customs duty and tax on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated:

Western Star Trucks Incorporated	2,156,060

PC 1982—2636, September 3, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Lennox Van Incorporated:

Lennox Van Incorporated	2,667

PC 1982—3144, October 14, 1982, remission of customs duty on rotogravure printing rolls imported by DOMCO Industries Limited, Farnham, Quebec:

DOMCO Industries Limited	7,618

PC 1982—3201, October 21, 1982, remission of customs duties on processed almonds and pistachios:

Adams Brands	14,942
Canadian Pacific Airlines	2,818
Compass Food Sales Company Limited	16,712
Djavid Compani Foreign Trade	5,909
F Archibald Brokerage	38,434
General Foods Incorporated	6,821
John Vine Foods	22,399
Johnsons JB Coffee and Food	13,425
Laura Secords Limited	1,089
Les Aliments Visa Foods	11,600
Les Marques Vac-O-Nut Limitée	20,186
Linsa Impex	36,883
Lucerne Foods Limited	1,709
Mari Foods Sales	2,375
North American Impex Incorporated	18,629
Nutco Limited	11,398
RC Purdy Chocolates	3,060
Shah Trading	4,005
Targol Company Limited	6,310
Taylor Tracking Incorporated	27,282
Tenneco West Incorporated	4,061
Trophy Foods Limited	27,837
Warner Lambert Canada Incorporated	69,589
William Neilson Company Limited	4,345
Remissions of less than $1,000	89,436
	461,254

PC 1982—3315, October 28, 1982, remission of customs duty, sales and excise taxes paid on goods damaged, deteriorated or destroyed prior to release of the goods from customs control:

Remissions	187,676

PC 1982—3470, November 18, 1982, remission of customs duty on goods used in the manufacture of satellites and satellite subsystems for export:

Com Dev Limited	195,678
Omni Connect Incorporated	2,939
Spar Aerospace Products	3,383,352
Westburne Industrial Enterprises Limited	3,460
Remissions of less than $1,000	1,506
	3,586,935

PC 1982—3822, December 9, 1982, remission of customs duty on certain goods used in the production of components for certain aircraft:

AC Impact Industries	12,991
Boeing of Canada Limited	459,785
Bristol Aerospace Limited	2,332
Canadair	20,848
Dubois et Nadeau Incorporée	3,532
Electronic Wholesales	1,438
Enheat Limited	4,657
EW Finnie Incorporated	1,056
Fell-Fab International Incorporated	53,516
Field Aviation Company Limited	27,489
Fleet Industries	31,781
Mantegna Incorporated	7,634
McDonnell Douglas Canada Limited	115,386
Pacific Western Airlines	43,915
Palton Aircraft and Industries	2,537
Wright Canvas	30,841
Remissions of less than $1,000	2,324
	822,062

PC 1982—3941, December 23, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated:

Commercial Van Lines Incorporated	4,228

PC 1982—3943, December 23, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Red Top Equipment Company Limited:

Red Top Equipment Company Limited	1,455
Remissions of less than $1,000	194
	1,649

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$

PC 1983—21, January 13, 1983, respecting the designation of least developed developing countries:

Ateliers Aspasie Incorporée (Les)	18,322

PC 1983—30, January 13, 1983, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company:

George C Doerr Body and Trailer Company	1,048

PC 1983—189, January 27, 1983, remission of customs duties on certain products:

AMF Canada Limited	125,979
Caber Sport	45,183
Canacess Incorporated	1,858
Canadian ABC	12,463
Corp Cravate Metropolitaine	1,290
Cravates Park Lane	2,642
Excello Imports	8,680
Famous Neckware Manufacturing	3,087
Frame Neckwear Company Limited	8,926
Fritz Ski Service Limited	1,624
Gamebridge Incorporated	16,930
Gentry	1,508
Gilmour Sports Limited	112,750
Heierling Sports Limited	18,195
Hopper Kock Limited	3,598
Kayser Roth Canada Limited	38,703
Les Distributions Saluzzo	1,087
Les Industries Sportives	11,628
Martin Imports	19,258
Matrix Leisure	9,240
Monad Sports Limited	2,414
Norvinca Incorporated	439,318
Paris Glove	1,052
Scarves & Allied Arts	231,483
Société Distribution Rossignol	123,536
Société Internationale	1,298
Solomon Canada Sports	547,271
Sport Dinaco Incorporated	166,991
Sport Expert	32,279
Talons CAC Incorporated	5,850
Western Art Materials	1,065
Remissions of less than $1,000	31,608
	2,028,794

PC 1983—448, February 17, 1983, remission of customs duties on linerboard and solid bleached boxboard:

Howell Packaging Division of Dover Industries	2,751
Les Industries Ling Incorporated	1,068
Margo Corporation	2,224
Plastic and Paper Sales Limited	3,266
Remissions of less than $1,000	1,877
	11,186

PC 1983—590, February 24, 1983, remission of customs duty on lamp bulbs for Christmas lighting sets:

Alderbrooke Industries	19,437
Les Produits Électriques Universal	91,212
Noma Industries Limited	86,570
Remissions of less than $1,000	865
	198,084

PC 1983—946, March 31, 1983, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Triangle Truck Equipment Limited:

Triangle Truck Equipment Limited	2,684

	$

PC 1983—947, March 31, 1983, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited:

Childs Truck Bodies Limited	1,342

PC 1983—1438, May 12, 1983, remission of customs duty and sales tax on automobiles, parts and accessories and parts thereof of Aurora Cars Limited:

Aurora Cars Limited	81,248

PC 1983—6/1473, May 19, 1983, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

F Jos Lamb Company Limited	14,932
Lamb Systems Group	12,798
	27,730

PC 1983—1499, May 19, 1983, remission of customs duty and sales tax on automobiles of Volkswagen Canada Limited:

Volkswagen Canada Incorporated	728,940

PC 1983—2037, June 30, 1983, remission of customs duty and sales tax on goods imported for use in the ANZCAN Telecommunications System:

Teleglobe Canada	119,068

PC 1983—2066, July 7, 1983, remission of customs duty on certain colour picture tube imported by Mitsubishi Electronics Industries Canada Incorporated:

Mitsubishi Electronics Industries	656,066

PC 1983—2333, July 27, 1983, remission of customs duty, sales and excise taxes and excise duties on goods imported by visiting forces personnel:

Remissions of less than $1,000	24,425

PC 1983—2340, July 27, 1983, remission of customs duty and sales tax on the duty paid or payable by Bastos du Canada Limitée on importations of cigarette filters:

Bastos du Canada Limitée	40,836

PC 1983—2374, July 27, 1983, remission of the customs duty paid or payable on imported goods detained prior to being released to charitable organizations in Canada:

Can Aide Foundation	22,967

PC 1983—2525, August 10, 1983, provides for the remission of customs duty on spirits, wine or flavoring materials having a spirit content, imported for the purpose of being blended in a distillery with spirits in bond:

Alberta Distillers Limited	552,992
Canadian Mist Distillers Limited	19,205,898
Chateau-GAI Company Limited	6,796
Corby Distilleries Limited	6,710
Distillerie Dumont Limitée	1,548
Hiram Walker and Sons Limited	2,054,287
McGuiness Distillers Limited	1,217,147
Meaghers	174,530
Melville	147,663
Rieder Distillery Limited	447,192
Seagram	12,022,536
	35,837,299

PC 1983—2797, September 15, 1983, remission of customs duty and the sales tax on the duty in respect of xenon lighting equipment for use by the Niagara Falls Illumination Board in illuminating the falls at Niagara Falls:

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Niagara Parks Commission	7,290

PC 1983—2988, September 29, 1983, remission of customs duty on materials and components imported by Bristol Aerospace Limited, Winnipeg, Manitoba, for use in the manufacture of Black Brant Upper Atmosphere Research Vehicles:

Bristol Aerospace Limited	86,915

PC 1983—3136, October 6, 1983, remission of customs duty on coated steel drums for packing tomato paste:

HJ Heinz Company of Canada Limited	27,136

PC 1983—3138, October 6, 1983, remission of customs duty and part of the sales tax on official airline guide catalogues imported by Professional Courier Limited, Mississauga, Ontario:

Professional Courier Limited	152,454

PC 1983—3141, October 6, 1983, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of specified commercial vehicles and in respect of all parts and accessories and parts thereof, for such vehicles:

Mack Canada Incorporated	16,027,171

PC 1983—3413, November 3, 1983, remission of customs duty and sales tax on automotive machinery and equipment imported into Canada by certain specified companies:

Chrysler Canada Limited	31,766
SWF Automotive Products Division	3,604
	35,370

PC 1983—3414, November 3, 1983, remission of customs duty on shade fabrics imported for use in growing horticultural crops:

Remissions	78,343

PC 1983—3532, November 17, 1983, remission of customs duties on certain implants for use in fattening cattle:

Canada Packers Incorporated	5,344
Kane Veterinary Supplies Limited	1,981
	7,325

PC 1983—3663, November 24, 1983, remission of customs duty on radio reference commercials and a portion of the sales tax on radio and television reference commercials:

Bonded Services International	2,382
Campbell Ewald (Canada) Limited	2,797
Chartoff Productions	3,155
Comprehensive Distributors Limited	2,701
Grey Advertising Limited	1,348
Hayhurst Advertising	1,174
Lever Detergents Limited	2,627
McCann-Erickson Advertising	2,048
Milton Bradley Canada Limited	8,999
Procter and Gamble Incorporated	14,571
Saffer, Cravit & Freedman Advertising Limited	1,348
Thompson J Walter Company	1,513
Union Carbide Canada Limited	2,124
Vicks, Richard Limited	1,533
Young & Rubicam Limited	1,572
Remissions of less than $1,000	5,468
	55,360

PC 1983—3769, November 30, 1983, remission of customs duty and sales and excise taxes on certain goods imported into or purchased in Canada by participants to the 1986 World Exposition on Transportation:

	$
Remissions of less than $1,000	5,789,907

PC 1984—52, January 11, 1984, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Wiltsie Truck Bodies Limited:

Transport Refrigeration Limited	3,049
Remissions of less than $1,000	920
	3,969

PC 1984—331, February 2, 1984, remission of customs duty and taxes on machinery and equipment imported by various companies:

National Auto Radiator Company Limited	2,692
Sheller Globe of Canada Limited	32,534
	35,226

PC 1984—867, March 15, 1984, remission of customs duty, excise taxes and sales tax on goods imported for meetings in Canada of foreign organizations in substitution therefore:

ARMX 85	5,737
Indep Limitée	2,102
International Joint Commission	1,436
Island of Boblo	2,825
National Arts	3,596
URISA	3,656
Remissions of less than $1,000	268,290
	287,642

PC 1984—965, March 22, 1984, remission of customs duty and sales tax on laminated glass dinnerware:

Corning Canada Incorporated	1,081,889

PC 1984—1559, May 10, 1984, remission of customs duty and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of International Harvester Canada Limited:

Navistar International Corporation of Canada	34,023,818

PC 1984—3/2311, June 28, 1984, to remit the customs duty, up to an aggregate amount not exceeding $110,000 paid or payable under Schedule A of the Customs Tariff on plant equipment imported during the calendar year 1983, 1984 and 1985 for use by Composite Technology (Canada) Limited in aircraft components repair and testing facilities at its plant at Winnipeg, Manitoba:

Composite Technology (Canada) Limited	2,831

PC 1984—2332, June 28, 1984, remission of customs duty and sales tax on automobiles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division:

Arrow/Cesco Electronics Limited	4,644
Bosch, Roberts Incorporated	3,704
Pantek Products	4,230
Strider Resource Agencies	1,324
Remissions of less than $1,000	493
	14,395

PC 1984—2509, July 12, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée:

Les Carrosseries Parco Incorporée	87,151

PC 1984—2835, August 15, 1984, remission of customs duty on certain motor vehicles, parts and accessories and parts thereof of American Motors Incorporated:

American Motors (Canada) Incorporated	33,566,126

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
PC 1984—3103, August 31, 1984, remission of customs duty on imports of unmanufactured flue-cured tobacco:	
Imperial Leaf Tobacco Division of Imasco Limited	245,174
PC 1984—3798, November 29, 1984, remission of customs duty and sales tax on goods imported in connection with the acquisition by the Government of Canada of Armoured Vehicles General Purpose and defence supplies associated therewith:	
Michelin Tires (Canada) Limited	60,596
Canadian Arsenals Limited	54,660
Diesel Division GM of Canada Limited	30,556
Remissions of less than $1,000	1,195
	147,007
PC 1984—4090, December 20, 1984, remission of customs duty and taxes on certain articles imported by Silcon Management Incorporated:	
Silcon Management Incorporated	4,441
PC 1985—72, January 17, 1985, the remission of customs duty on potatoes imported for use in the manufacture of potato chips:	
Frito Lay Incorporated	42,179
Hostess Food Products	33,328
Humpty Dumpty Foods Limited	10,976
Nalleys Limited	22,182
Old Dutch Foods Limited	15,738
Yum Yum Potato Chips	15,575
Remissions of less than $1,000	185
	140,163
PC 1985—275, January 31, 1985, remission of customs duty on certain quantities of canned pork imported from the People's Republic of China by the Hingchong Trading Corporation:	
Hingchong Trading Corporation	6,432
PC 1985—277, January 31, 1985, remission of customs duty and the sales tax on computer carrier media:	
Remissions	3,166,264
PC 1985—362, February 7, 1985, remission of customs duty and sales on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
General Motors of Canada Limited	19,028
Volkswagen Canada Incorporated	12,903
Remissions of less than $1,000	91
	32,022
PC 1985—363, February 7, 1985, remission of customs duty and sales taxes to specified companies:	
Chrysler Canada Limited	1,798
Rockwell International of Canada Limited	4,215
Volkswagen Canada Incorporated	61,056
Remissions of less than $1,000	98
	67,167
PC 1985—364, February 7, 1985, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
General Motors of Canada Limited	22,620
PC 1985—365, February 7, 1985, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
Canadian ASE Limited	23,289
Canadian Auto Parts Toyota Incorporated	9,789
Canadian Stackpole Limited	5,792
Chemical Equipment Fabricators Limited	3,615
Chrysler Canada Limited	265,725
Euclid Canada Limited	42,084
General Motors of Canada Limited	64,685
Hoover Universal of Canada Limited	3,317
Rockwell International of Canada Limited	4,784
Simpson AG Company Limited	1,383
Remissions of less than $1,000	998
	425,461
PC 1985—702, March 7, 1985, remission of customs duty and sales tax on sensitized film in rolls:	
Kodak Canada Limited	302,892
PC 1985—2/711, March 7, 1985, remission of a portion of the customs duty paid on production equipment for Clark Equipment of Canada Limited:	
Clark Equipment of Canada Limited	39,665
PC 1985—3/711, March 7, 1985, remission of customs duty paid or payable on spectinomycin sulfate and lincomycin hydrochloride imported by Tuco Products Company, Division of Upjohn Company:	
Tuco Products Company, Division of Upjohn Company of Canada	13,173
PC 1985—792, March 14, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:	
AG Simpson Company Limited	5,554
Central Standpings Limited	1,488
Chrysler Canada Limited	1,091
Ford Motor Company of Canada Limited	46,721
General Motors of Canada	160,998
	215,852
PC 1985—813, March 14, 1985, remission of customs duty on automobile of Mercedes-Benz of Canada Incorporated:	
Mercedes-Benz of Canada Incorporated	149,861
PC 1985—816, March 14, 1985, remission of customs duty on automobiles of Subaru Auto Canada Limited:	
Subaru Auto Canada Limited	4,232
PC 1985—818, March 14, 1985, remission of customs duty on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors, (Western) Canada:	
BMW Distributors, Eastern Canada Limited	221,175
PC 1985—1130, April 4, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:	
Burlington Die Castings Limited	10,472
Geophysical Service Incorporated	16,022
	26,494
PC 1985—1131, April 4, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:	

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Amcan Castings Limited	1,125
Chrysler Canada Limited	3,232
Ford Motor Company of Canada	9,323
General Motors of Canada Limited	4,590
Remissions of less than $1,000	801
	19,071

PC 1985—1408, April 25, 1985, remission of customs duties on certain fresh and semi-processed vegetables:

Belle River Canning	2,242
Berryland Canning Company Limited	148,615
Bick's Pickles Limited	18,611
Canadian Canners Limited	22,772
ED Smith & Sons Limited	2,141
HJ Heinz Company of Canada Limited	36,195
Miller Smith Foods Limited	59,126
Primo Foods Limited	65,712
	355,414

PC 1985—1409, April 25, 1985, customs duty on the Fabric Roof Imported for Canada Place Remission Order:

Birdair Structure Incorporated	1,230

PC 1985—1475, May 2, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:

Fabricated Steel Products, Division of Indal	1,193
Tri-Way Machine Limited	21,991
	23,184

PC 1985—9/1541, May 2, 1985, remission of sales tax on the re-importation of the twelve meter class Yacht Canada One and its appurtenances:

Canada's America's Cup Challenge Incorporated	61,000

PC 1985—1571, May 9, 1985, remission of customs duty and sales and excise taxes on certain goods temporarily imported into Canada and remits sales and excise taxes on certain goods purchased in Canada by Expo 86 Corporation:

Expo 86 Corporation	3,566,931

PC 1985—1642, May 16, 1985, remission of the customs duty and a portion of the sales tax paid by Bell and Howell Limited on certain parts and components imported for use in the manufacture of microfiche readers:

Bell and Howell Canada Limited	31,240

PC 1985—1757, May 30, 1985, remission of customs duty and sales tax on goods imported for the Canadian Patrol Frigate Project:

AWSM Limited	4,878
Canadian General Electric	3,493
Canadian Marconi Company	4,013
Canadian Wire & Cable Limited	7,513
Control Marketing Limited	7,491
Hewlett Packard	1,795
Indal Technologies Incorporated	3,798
Ingersoll—Rand Canada Incorporated	1,870
Koppers Engineered Products Limited	13,601
Leigh Engineering & Aerospace Division	53,823
Metofor 135389 Canada Incorporated	2,264
Paramax Electronics Incorporated	1,544,087
Philip Electronics	35,401
Raytheon Canada Limited	348,361
SED Systems	9,299
St John Shipbuilding Limited	92,265
Stock Wekspoor	2,012
Westinghouse Canada Incorporated	6,892
Remissions of less than $1,000	1,662
	2,144,518

PC 1985—1773, May 30, 1985, remission of anti-dumping duties paid or payable on stainless steel types 304 and 316 having a nominal gauge of .010" × 36" imported by or on behalf of Childers Products Company Limited:

Childers Products Company Limited	1,888

PC 1985—4/1812, May 30, 1985, remission of anti-dumping duty paid on family-size and recreational camping tents imported by Kingsway Imports Limited:

Kingsway Imports Limited	276,377

PC 1985—1905, June 13, 1985, remission of customs duty paid on certain imported goods that are the subject of drawback claims:

Armateur L & U Limitée	3,438
Bailey Controls	19,286
Dipix Systems Limited	1,144
Flakt Canada	5,635
Imprimerie Montréal-Magog	55,210
Les Entreprises Lévesque et Renière Incorporée	2,229
Medican Traffic Management Limited	41,470
Roussel Canada Incorporated	1,783
York Watch	11,685
Remissions of less than $1,000	830
	142,710

PC 1985—1931, June 13, 1985, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of FAD Industries Incorporated:

FAD Industries Incorporated	8,770

PC 1985—1932, June 13, 1985, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Limited:

Minoru Truck Bodies Limited	10,035

PC 1985—1972, June 20, 1985, remission of customs duty and sales tax on machinery and equipment by certain specified companies:

American Motors (Canada) Incorporated	12,900
General Motors of Canada Limited	150,281
Peterson Spring of Canada	6,707
Tri-Way Machine Limited	1,171
	171,059

PC 1985—2278, July 25, 1985, remission of customs duty and sales tax on certain Canadian made yarns returned to Canada:

Spinette Yarns & Dryers Limited	17,460

PC 1985—2279, July 24, 1985, remission of customs duty on investigation drugs, placebos and emergency drugs:

Ayerst McKenna & Harrison Incorporated	7,170
Bristol Myers	64,895
Burroughs Wellcome Limited	1,144
Ciba Geigy Canada Limited	14,301
Eli Lilly Canada Incorporated	29,156
Glaxo Canada	5,527
Hoechst Canada	3,613
Hoffman—LaRoche Limited	13,215
Janssen Pharmaceutical (Canada)	7,987
Pfizer	4,457
Roussel Canada	4,143
Sandoz Canada Incorporated	89,284
Squibb & Sons	4,347
Syntex Incorporated	17,770
Remissions of less than $1,000	3,554
	270,563

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
PC 1985—2296, July 24, 1985, remission of customs duty on goods imported for the Infra-Red Search and Target Designation Project:	
Spar Aerospace	3,100
PC 1985—2434, August 7, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:	
AG Simpson Company Limited	1,352
Canadian ASE Limited	2,053
Chrysler Canada Limited	2,172
Griffin Contractors	6,812
	12,389
PC 1985—2462, August 7, 1985, remission of customs duty, sales and excise taxes on certain articles and samples imported by Montréal Créative Consortium Incorporated:	
Montréal Créative Consortium Incorporated	1,920
PC 1985—2757, September 12, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:	
Chrysler Canada Limited	56,679
Ford Motor Company of Canada Limited	46,706
Tri-Way Machine Limited	8,438
	111,823
PC 1985—2770, September 12, 1985, remission of customs duty and sales tax to the Canadian Broadcasting Corporation paid or payable on television broadcasting equipment temporarily imported into Canada to cover the visit of Pope John Paul II:	
Canadian Broadcasting Corporation	26,209
PC 1985—2771, September 12, 1985, remission of customs duties paid or payable on certain goods used in the development and manufacture of space shuttle remote manipulator systems:	
Spar Aerospace	19,107
PC 1985—3/2787, September 12, 1985, remittance to Great Northern Apparel Limited a portion of the customs duty paid on denim cotton jeans:	
Great Northern Apparel Incorporated	147,787
PC 1985—2861, September 26, 1985, remission of customs duty on equipment used in the commercial reproduction of duplication of audio cassette tapes:	
Audio Video Consultants	4,665
CBS Records Canada Limited	18,460
Les Services Audio Visuels AR Incorporated	1,235
	24,360
PC 1985—3071, October 10, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:	
Ford Motor Company of Canada Limited	13,564
Lamb Systems Group	7,109
Sachs Automotive Components	1,069
	23,742
PC 1985—3099, October 10, 1985, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof Capital Disposal Equipment Incorporated:	
Capital Disposal Equipment Incorporated	52,705
PC 1985—3254, October 31, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:	
Tri-Way Machine Limited	1,499
Volkswagen Canada Incorporated	1,145
	2,644
PC 1985—3395, November 21, 1985, remission of customs duty on components for use by Atomic Energy of Canada Limited for the 8 Pi spectrometer:	
Atomic Energy of Canada Limited	14,005
PC 1985—3/3433, November 21, 1985, remission of sales tax on poppies and wreaths produced and sold during the period April 1, 1984 to June 30, 1985:	
Vetcraft Shops	108,834
PC 1986—196, January 23, 1986, remission of customs duty on certain fresh and semi-processed fruits and vegetables imported for processing:	
Bick's Pickles	3,949
Campbell Soup Company Limited	114,652
David Lord Limitée	30,133
ED Smith & Sons Limited	3,680
Sun Dew Foods Limited	8,862
	161,276
PC 1986—198, January 23, 1986, remission of customs duty on downhill ski boots and parts and materials for downhill ski boots imported by Warrington Incorporated:	
Warrington Products Incorporated	36,697
PC 1986—201, January 23, 1986, remission of customs duty and sales tax on machinery and equipment to certain specified companies:	
Ford Motor Company of Canada Limited	2,921
General Motors of Canada Limited	3,497
Stahlin Industries Limited	1,094
Remissions of less than $1,000	2,311
	9,823
PC 1986—331, February 6, 1986, remission of customs duty on lamp bulbs for Christmas lighting sets:	
Noma Industries Limited	122,995
Les Produits Électriques Universal	76,893
	199,888
PC 1986—409, February 13, 1986, remission of customs duty and sales tax on machinery and equipment to certain specified companies:	
Schwitzer Division Wallace	6,023
Remissions of less than $1,000	850
	6,873
Total Customs and Excise	***1,018,296,030***

Other remissions were granted as follows:

PC 1945—88/2969, April 25, 1945, remission of excise taxes paid or payable by the Governor General.

PC 1954—26/1904, December 8, 1954, remission granted to members of NATO on automobiles purchased in Canada.

PC 1955—1/350, March 12, 1955, goods imported into Canada solely and exclusively for the construction, maintenance and operation of project Dew Line.

PC 1966—545, March 23, 1966, remission of excise taxes on Canadian engines returned to Canada after having been exported for repair purposes.

PC 1970—1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duties and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1972—1244, June 6, 1972, remission of customs duties and excise taxes on certain goods imported through customs postal branches.

PC 1972—2516, November 9, 1972, remission of customs duty and excise taxes in respect of computer generated mailing list.

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

$ $

PC 1973—228, January 30, 1973, remission of sales tax on domestically manufactured aircraft used for demonstration to prospective customers.

PC 1973—745, March 27, 1973, remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule "A" of the order.

PC 1973—2529, August 21, 1973, remission of customs duties and excise taxes on goods for use in cases of emergency.

PC 1974—1/1188, May 30, 1974, remission of the customs duties paid or payable on nylon staple fibres for use in the manufacture of moulded car mats to be supplied as original equipment parts to the Canadian automobile manufacturers.

PC 1974—2246, October 8, 1974, remission of excise taxes payable by diplomats and others representing another country.

PC 1974—2522, November 19, 1974, remission of customs duty and excise taxes paid or payable on certain kinds of advertising material.

PC 1974—2523, November 19, 1974, remission of customs duties and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.

PC 1975—287, February 11, 1975, partial remission of sales tax on aircraft temporarily exported from Canada in fulfillment of a contract for commercial air service.

PC 1975—1973, August 27, 1975, remission of customs duties paid or payable on various types of railway rolling stock entering Canada for use in international service (railway rolling stock Remission Order No 2).

PC 1975—1974, August 27, 1975, remission of customs duty paid or payable on railway rolling stock manufactured in Canada imported for use in international service (Remission Order No 3).

PC 1975—1975, August 27, 1975, remission of customs duty paid or payable on foreign railway rolling stock entering Canada for use in international service (Remission Order No 4).

PC 1976—957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective customers.

PC 1976—1930, July 27, 1976, remission of customs duty and taxes underpaid due to customs entry error.

PC 1976—17/3066, December 9, 1976, remission of air transportation tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of United States personnel to or from the joint Canada, United States defence project "Dew Line" for the purpose of its construction, maintenance or operation.

PC 1977—1682, June 16, 1977, remission of customs duties and excise taxes on the importation of household goods by a seasonal resident.

PC 1978—2023, June 22, 1978, remission of customs duties and excise taxes on vehicles and baggage temporarily imported by non-residents.

PC 1978—2963, September 27, 1978, remission of sales and excise taxes on motor vehicles purchased or imported by diplomatic and other representatives of foreign countries without payment of sales and excise taxes and after two years diverted to taxable use.

PC 1978—3279, October 26, 1978, remission of penalty of less than $10 in respect of late payment of tax imposed under Part III, IV or V of the Excise Tax Act.

PC 1980—278, January 25, 1980, remission of customs duty on specified commercial vehicles parts and accessories and parts thereof.

PC 1981—4/2723, October 8, 1981, remission of customs duty and taxes on machinery and equipment imported by various companies.

PC 1982—197, January 21, 1982, remission of duties, sales and excise taxes on certain imported goods transported into Canada by courier services.

PC 1982—386, February 11, 1982, remissions of customs duty on certain vacuum evaporator mask from stainless steel and employed in the production of photocells.

PC 1982—4/1788, June 17, 1982, remission of customs duty and taxes paid on machinery and equipment imported by various companies.

PC 1982—2182, July 22, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited.

PC 1982—2622, September 3, 1982, remission of fifty per cent of the sales tax paid or payable on certain retail scales capable of being converted to metric, imported or sold during the period beginning July 1, 1981 and ending December 31, 1983.

PC 1983—1250, April 28, 1983, remission of customs duty and taxes on imported coffins or caskets.

PC 1983—1439, May 12, 1983, remission of customs duty and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries.

PC 1983—5/1519, May 26, 1983, remission of customs duty and taxes paid on machinery and equipment imported by various companies.

PC 1983—2989, September 29, 1983, remission of customs duty and sales tax on automotive machinery and equipment imported into Canada by certain specified companies.

PC 1983—3776, November 30, 1983, remission of air transportation tax on transportation beginning and ending outside Canada that does not include an intermediate stop in Canada other than a transfer stop or a technical landing.

PC 1984—54, January 11, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Western Utilities Equipment Company Limited.

PC 1984—1760, May 24, 1984, remission of duty and taxes on machinery and equipment imported by specified companies.

PC 1984—2048, June 14, 1984, remission of customs duty on chemicals and photomasks used in the production of semiconductor devices and imported by Mitel Corporation.

PC 1984—2331, June 28, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of SMI Industries Canada Limited.

PC 1984—2508, July 12, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts thereof of Peabody Myers (Canada) division of Peabody International Canada Limited.

PC 1984—3119, August 31, 1984, remission of sales tax paid or payable on certain snowshoes manufactured or produced in Canada and sold during the period beginning February 13, 1984 and ending December 31, 1986.

PC 1984—3685, November 15, 1984, remission of customs duty, sales and excise taxes on certain articles imported by Pringle and Booth Limited.

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Concluded*

$

PC 1985—1358, April 19, 1985, remission of customs duty, excise duty and sales and excise taxes on sales of alcohol and tobacco products to designated persons participating in the Human Rights Experts Meeting of the Conference on Security and Cooperation in Europe held in Ottawa from April 23, 1985 to June 18, 1985.

PC 1985—3488, November 28, 1985, remission of excise duty paid or payable on domestic spirits by a board, commission or other government agency that under provincial law is empowered to sell or to authorize the sale or distribution of alcoholic beverages.

PC 1986—200, January 23, 1986, remission of customs duty and taxes on machinery and equipment imported by specified companies.

PC 1986—681, March 20, 1986, remission of customs duty, excise duty and sales and excise taxes paid or payable on alcohol and tobacco products imported into or purchased in Canada by Commissioners General and Deputy Commissioners General representing participating States at the 1986 World Exposition on Transportation.

NATIONAL REVENUE—
TAXATION

Remissions of income tax:

American Telephone and Telegraph Company

PC 1985—1476, dated May 2, 1985, authorizes the remission of income tax, interest and penalties to certain shareholders in respect of shares received on the divestiture of the American Telephone and Telegraph Company.

Bain, Ronald N 1,624

PC 1985—13/2838, dated September 19, 1985, authorizes the remission of income tax in the amount of $1,624, plus relevant interest, for the 1979 taxation year, to Ronald N Bain.

When the taxpayer filed his 1979 return, five months after a demand for the return was issued, the four year period for the refund, to which he would have been entitled based on the information in the return, had expired. The taxpayer claimed that he had not filed his 1979 return on time because his marriage had broken up and he was left with the responsibility of three small children.

Because of the hardship he suffered due to his low income and the fact that he was required to care for his three children by himself, and since the Department's demand for the filing of a return was made only 18 days before the refund was statute-barred, the remission was granted.

Chwaluczyk, Janusz 29,970

PC 1985—4/1941, dated June 13, 1985, authorizes the remission of income tax of $17,607, $4,349 and $8,014 for 1980, 1981 and 1982 respectively, plus relevant interest, payable by Janusz Chwaluczyk.

The taxpayer is a member of a religious order in Poland and has taken a vow of perpetual poverty. Since 1977, he has been residing and teaching in Quebec. He did not pay over his entire income to the order in Poland since the political regime in Poland would not have allowed the funds to be returned to Canada. Instead, he used part of his income to defray his personal living expenses and the remainder was forwarded to his order and family. He was, therefore, disallowed the deduction normally available to a member of a religious order who pays his income to the order. His situation has since been regularized, in that arrangements have been made with the US mother house.

$

Because the refusal of the remission would cause financial hardship to the taxpayer and his religious order, and the situation was beyond the taxpayer's control and has since been corrected, the remission was granted.

Fillion, Alfred J 2,648

PC 1985—11/1416, dated April 25, 1985, authorizes the remission of income tax of $1,520 and $1,128 for the taxation years 1977 and 1978 respectively.

The taxpayer, a Winnipeg fireman, suffered a heart attack in 1977. He was denied Workmen's Compensation but received sick leave pay until August 1978. In 1984, he was awarded compensation for this period. As a result, the taxpayer paid more income tax than would have been payable had his worker's compensation award not been unduly delayed. Furthermore, the taxpayer was unaware of the requirement to file waivers in order to prevent his 1977 and 1978 from becoming statute-barred.

On equitable grounds, the remission was granted.

G C C Limited 113,791

PC 1986—14/767, dated March 26, 1986, authorizes the remission of income tax for 1982 of $91,033, a penalty of $22,768 and relevant interest payable by G C C Limited.

The company was incorporated for the purpose of constructing a tunnel in Thunder Bay. Because of unanticipated bedrock in the area, the company sustained substantial losses prior to the completion of its contract in 1977. The company sued the City of Thunder Bay and recovered $750,000 in 1982, by which time it could no longer set off its 1976 losses against the $750,000.

Because the taxpayer was unaware of the bedrock in the area and because the date of receipt of the $750,000 was dependent on the judgment of the Court over which the taxpayer had no control, a remission was granted.

Garnett, Marion 44,871

PC 1985—6/2838, dated September 19, 1985, authorizes the remission of income tax payable by Marion Garnett, for the 1982 and 1983 taxation years, that would not have been payable had she not made a forward averaging election in 1982.

The taxpayer made a forward averaging election for the 1982 taxation year. She died in 1983 and her will provided for sizeable amount of charitable donations that could not be fully deducted in 1983. The unused deductions could not be carried back to 1982 because Mrs Garnett's taxable income for 1982 was, as a result of her forward averaging election for that year, reduced to an amount which was well under that of the carry back.

Consequently, the taxpayer paid more tax for 1982 and 1983 combined under the forward averaging mechanism than she would have paid had she not made the forward averaging election.

Legislation is being changed to address this situation; however, it will be effective for the 1984 and subsequent taxation years.

Since the proposed amendment will not apply to the 1982 taxation year, the remission was granted.

Ghadaki, Hashem 129,681

PC 1985—2/3341, dated November 7, 1985, authorizes the remission of Part XIII tax of $129,681 plus relevant interest, payable by Hashem Ghadaki.

In 1983, the taxpayer filed returns for 1979 to 1981 under subsection 216(1) of the Income Tax Act; but those for 1979 and 1980 were invalid as they were not filed within the required two years. He was assessed Part XIII tax of $63,500 for 1979 and $66,231 for 1980.

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
TAXATION—*Continued*

The returns were filed late because the taxpayer was, at the relevant time, an Iranian resident, prohibited from leaving Iran because of allegations involving connections with the deposed Shah. He was also unable to communicate with anyone in Canada since it was dangerous for Iranians to own property outside of Iran. In 1983, he came to Canada.

Because of the significant financial setback that would be suffered by the taxpayer and the fact that the late filing of the relevant returns was caused by conditions beyon his control, the remission was granted.

Government and Long-Term Corporate Debt Obligations

PC 1985—3480, dated November 28, 1985, authorizes the remission of income tax payable on interest income received by non-resident persons from residents of Canada in respect of government and long-term corporate debt obligations issued in 1986.

Indian

PC 1985—2446, dated August 7, 1985, authorizes the remission, for the 1983, 1984 and 1985 taxation years, of certain income tax payable by an Indian in respect of employment income earned by him on a reserve.

Knystautas, Emile J ..... $ 3,881

PC 1985—4/3270, dated October 31, 1985, authorizes the remission of income tax of $3,528, under subsection 215(6) of the Income Tax Act plus penalties of $353 payable by Emile J Knystautas.

The taxpayer failed to withhold tax on alimony and child support payments to his ex-spouse who resides in the United States. He was aware of neither the requirement to withhold nor of the possibility of her electing to file a return and reduce her tax liability. Repeated requests to obtain information from Revenue Canada were unsuccessful.

Because of Revenue Canada's failure to advise the taxpayer, a remission of part of his liability for failure to withhold, being the difference between his total liability and the taxes that would have been payable by his ex-spouse had she elected to file returns on time, plus relevant penalties, was granted.

Manitoba Credit Union and Caisse Populaire Stabilization Funds

PC 1985—1410, dated April 25, 1985, authorizes the remission of income tax payable in respect of certain government assistance provided to the Credit Union Stabilization Fund of Manitoba and Le Fonds de Sécurité des Caisses Populaires du Manitoba Ltée.

Mathes, Harold E 1,832

PC 1986—13/767, dated March 26, 1986, authorizes the remission of income tax of $1,004 and $828 for the taxation years 1977 and 1978 respectively, plus relevant interest, payable by Harold E Mathes.

The tax is in respect of income reported by the taxpayer from the operation of a group home for problem teenagers. Revenue Canada later decided that such income was exempt but, when the taxpayer learned about the new policy, the years were statute-barred.

The taxpayer has been living in difficult circumstances and on the grounds of extreme hardship, a remission was granted.

Norcen 1,577,760

PC 1985—7/2838, dated September 19, 1985, authorizes the remission of an amount equal to $1,577,760, being a portion of the taxes payable by Norcen International Ltd under subsection 99(1) of the Petroleum and Gas Revenue Tax Act on its incremental resource royalties for 1982, 1983 and 1984 taxation years.

Schaffer, William 1,545

PC 1986—5/229, dated January 23, 1986, authorizes the remission of income tax of $541, $369, $231 and $404 for the 1976, 1977, 1978 and 1979 taxation years respectively, payable by William Schaffer.

The taxpayer, a victim of a heart attack received long term disability payments commencing in 1976. He reported the receipts from 1976 to 1983 until a relative discovered that they were not subject to tax. By that time, the 1976 to 1979 years were statute-barred.

Because of the taxpayer's financial circumstances and health, a remission of the said amounts was granted.

Suncor Inc 42,866,597

PC 1985—1680, dated May 17, 1985, authorizes the remission of an amount of $42,866,597, being a portion of the taxes payable by Suncor Inc under section 81 of the Petroleum and Gas Revenue Tax Act, on its taxable incremental oil revenue IORT for the taxation years 1982, 1983 and 1984.

In the period of 1982 to 1984, the Suncor tar sands mining operations experienced problems in both quality and production, the effect of which caused below capacity output.

A remission of IORT has been granted to facilitate Suncor's expansion projects.

Sylvestre, Jean R 4,726

PC 1985—6/2787, dated September 12, 1985, authorizes the remission of income tax of $812, $904 and $743 for the taxation years 1974, 1975 and 1976 respectively, plus relevant interest, payable by Jean R Sylvestre.

The taxpayer claimed deductions for maintenance paid to his wife. Revenue Canada Taxation disallowed the claim when it received no reply to its request for receipts; the taxpayer was a non-resident and was working abroad. When he returned to Canada, the taxpayer supplied the necessary receipts but by that time the taxation years were statute-barred.

Because to deny this remission will cause a net financial setback and because this situation is due to circumstances beyond the taxpayer's control, the remission was granted.

Town of Gagnon

PC 1985—1359, dated April 19, 1985, authorizes the remission of income tax in respect of capital gains, recapture of capital cost allowance and separation allowances payable as a result of payments received by taxpayers pursuant to a program established by Sidbec Normines Inc regarding the closing of its mining operations at Fire Lake and Lac Jeannine due to a depressed situation in the steel industry.

Since the company is the principal employer in the Town of Gagnon, the cessation of operation will cause the complete closing of the town and the displacement of its citizens. It will be making various types of compensation payments to its employees, to the citizens of Gagnon and to the owners of local businesses.

Remissions of tax, fee or penalty—*Concluded*

NATIONAL REVENUE
TAXATION—*Concluded*

	$

The remission was granted because taxing such payments would result in additional financial hardship to a group of persons who will incur a financial setback as a result of events beyond their control.

United Kingdom Residents

PC 1986—479, dated February 27, 1986, authorizes the remission of income tax, interest and penalties payable by certain United Kingdom residents.

The remission is effected in order to provide relief for United Kingdom residents deriving profits in 1986 from the transportation of passengers or goods to a location where activities in connection with the exploration and exploitation of natural resources are exercised in Canada or from the operation tugboat, and similar vessels in connections with such activities.

Such profits were exempt under the Canada-United Kingdom Income Tax Convention, as amended by the First Protocol and will cease to be exempt upon the Second Protocol to the Convention taking effect for the 1986 taxation year.

The effect of this Order is to provide transitional relief for a one year period.

Vancouver Express	80,160

PC 1986—750, dated March 26, 1986, authorizes the remission of income tax of $80,160, plus relevant interest, for the taxation year 1979, regarding the Vancouver Express and benefits received by union members.

Members of five labour unions published a newspaper known as the Vancouver Express during a strike. Revenue Canada assessed some 1,400 members in respect of payments they received while operating the newspaper but the Federal Court held that the payments were not subject to tax.

	$

Many of the members have been reassessed pursuant to the judgment, but some have not since their 1979 taxation year is statute-barred. Because of a misunderstanding between a solicitor for one of the unions and Revenue Canada, there was insufficient time to obtain waivers or Notices of Objections from all employees.

Because of the misunderstanding and because Revenue Canada publicly announced its intention to reassess all of the members in accordance with the judgment, remission in respect of those members who cannot be reassessed was granted.

Remissions of less than $1,000	5,189
Total Taxation	***44,864,275***
Total National Revenue	1,063,160,305

SECRETARY OF STATE

	$

Fees ordinarily payable for applications for proof of Canadian Citizenship filed by a person who has been invited by a Club or Organization to take part in a ceremony for the promotion of citizenship:

Rotary Club	3,310
Remissions of less than $1,000	880
Total Secretary of State	4,190

Debts, obligations and claims written off or forgiven

Note: this information is required by Section 18(6) of the Financial Administration Act. The type of accounts and the type of deletions are indicated by the following codes:

Account	Deletion	Code
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Asset accounts	Write-off	C
Asset accounts	Forgiveness	D

		Ministerial authority		Treasury Board authority[2]		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
AGRICULTURE	A	235	302,269	1	29,207				236	331,476
COMMUNICATIONS—										
Canadian Radio-television and Telecommunications Commission	A			2	137,727				2	137,727
National Library	A	7	220						7	220
National Museums of Canada	A	201	27,895						201	27,895
Public Archives	A	277	10,421						277	10,421
CONSUMER AND CORPORATE AFFAIRS	A	271	369,900	5	150,709				276	520,609
EMPLOYMENT AND IMMIGRATION	A	3,712	543,751						3,712	543,751
ENERGY, MINES AND RESOURCES—										
Department	A	2,312	412,855						2,312	412,855
National Energy Board	A	1	10,597						1	10,597
ENVIRONMENT	A	15	5,146						15	5,146
FINANCE	C					16c	1	6,214,126	1	6,214,126
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department	A	142	170,551						142	170,551
Indian economic development guarantee order	C									
Eskimo loan fund (interest)	B	48	46,706[3]			L53b, 1970	13	159,250	13	159,250
Indian housing assistance	D								48	46,706
JUSTICE—						L51a, 1966-67	691	495,522	691	495,522
Supreme Court of Canada	A	4	14						4	14
LABOUR	A	8	321						8	321
NATIONAL DEFENCE	A	1,005	79,810						1,005	79,810
NATIONAL HEALTH AND WELFARE[4]—										
Department	A	1,629	108,521						1,629	108,521
Medical Research Council	A	1	1,556						1	1,556
NATIONAL REVENUE—										
Customs and Excise[4]	A	719	3,017,932	316	26,864,878				1,035	29,882,810
Taxation[4]	A	13,679	47,547,178	2,886	281,097,559				16,565	328,644,737
REGIONAL INDUSTRIAL EXPANSION	A			2	216,025				2	216,025
	C					2c	10	19,579,704	10	19,579,704
SCIENCE AND TECHNOLOGY—										
National Research Council of Canada	A	251	12,924						251	12,924
Natural Sciences and Engineering Research Council	A			1	36,456				1	36,456
SECRETARY OF STATE[4]—										
Department	A	553	1,041,753						553	1,041,753
Social Sciences and Humanities Research Council	A	8	4,005						8	4,005
SOLICITOR GENERAL[4]—										
Correctional Service	A	71	1,238						71	1,238
Parolees	D								666	19,259
Royal Canadian Mounted Police	A	74	70,612			L103b,1968-69	666	19,259[5]	74	70,612

Debts, obligations and claims written off or forgiven—*Concluded*

	Code[1]	Ministerial authority		Treasury Board authority[2]		Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
SUPPLY AND SERVICES—										
Department—										
Supply program	A	5,667	216,299	1	162,984				5,668	379,283
TRANSPORT[4]—										
Department	A	3,301	640,680						3,301	640,680
Self-Supporting Airports and Associated Ground Services Revolving Fund	A	3,925	227,719						3,925	227,719
Northern Pipeline Agency	A	2	800						2	800
VETERANS AFFAIRS[4]	A	1,566	1,649,794						1,566	1,649,794
		39,684	56,521,467	3,214	308,695,545		1,381	26,467,861	44,279	391,684,873

(1) See introductory paragraph above.

(2) After March 18, 1985, Treasury Board approval was needed for ministerial write-off of the accounts of a department that exceeded $25,000.

(3) Interest of $46,706 forgiven pursuant to Vote 546, Appropriation Act No. 3, 1953 as amended.

(4) The above statement excludes the following write-offs authorized by Acts other than the Financial Administration Act: National Health and Welfare, 26,759 items totalling $4,271,654 pertaining to remission of debts under Section 22(3) of the Old Age Security Act; National Revenue, Customs and Excise, 30 items totalling $79,050, Taxation, 10,410 items totalling $91,348,107, both under the Bankruptcy Act; Secretary of State, 671 items totalling $1,056,338 under the Bankruptcy Act; Solicitor General, 1 item of $2,119 under the Bankruptcy Act; Transport, 1 item of $1,583,864 under the Northern Transportation Company Limited Disposal Authorization Act; Veterans Affairs, 3,904 items totalling $2,788,006 pertaining to remission of debts under Section 19(2) of the War Veterans Allowance Act and 5 items totalling $26,590 under Section 26(1) of the Veterans Land Act.

(5) Vote L103b, Appropriation Act No. 1, 1969 authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances not repaid, accounted for or recovered

Note: this information is required by Section 31(3) of the Financial Administration Act.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1986		Advances settled in April 1986		Advances outstanding as at April 30, 1986*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE—						
Department	764	454,652	745	438,921	19	15,731
COMMUNICATIONS—						
Department	115	75,014	113	74,791	2	223
Canadian Radio-television and Telecommunications Commission	59	38,387	58	37,887	1	500
National Film Board	196	149,328	91	25,874	105	123,454
National Library	6	4,639	6	4,639		
National Museums of Canada	65	115,296	58	110,500	7	4,796
Public Archives	26	13,154	25	12,384	1	770
	467	*395,818*	*351*	*266,075*	*116*	*129,743*
CONSUMER AND CORPORATE AFFAIRS—						
Department	789	264,950	770	257,377	19	7,573
EMPLOYMENT AND IMMIGRATION—						
Department/Canada Employment and Immigration Commission	2,049	1,808,764	1,941	1,768,844	108	39,920
Immigration Appeal Board	13	9,350	13	9,350		
	2,062	*1,818,114*	*1,954*	*1,778,194*	*108*	*39,920*
ENERGY, MINES AND RESOURCES—						
Department	606	303,789	542	265,637	64	38,152
Atomic Energy Control Board	60	32,303	60	32,303		
National Energy Board	17	17,636	17	17,636		
	683	*353,728*	*619*	*315,576*	*64*	*38,152*
ENVIRONMENT	1,228	696,168	1,107	613,511	121	82,657
EXTERNAL AFFAIRS—						
Department	2,443	4,323,445	101	156,446	2,342	4,166,999
Canadian International Development Agency	111	235,385	101	216,128	10	19,257
	2,554	*4,558,830*	*202*	*372,574*	*2,352*	*4,186,256*
FINANCE—						
Department	166	113,851	127	97,866	39	15,985
Auditor General	267	222,699	267	222,699		
Insurance	21	19,522	20	17,822	1	1,700
Tariff Board	2	2,200			2	2,200
	456	*358,272*	*414*	*338,387*	*42*	*19,885*
FISHERIES AND OCEANS—						
Department	1,027	555,949	954	529,633	73	26,316
GOVERNOR GENERAL	14	23,850	14	23,850		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	630	318,888	595	295,601	35	23,287
JUSTICE—						
Department	232	101,625	202	90,081	30	11,544
Canadian Human Rights Commission	16	5,687	16	5,687		
Commissioner for Federal Judicial Affairs	46	38,035	13	9,380	33	28,655
Offices of the Information and Privacy Commissioners of Canada	3	700	3	700		
Tax Court of Canada	1	300			1	300
	298	*146,347*	*234*	*105,848*	*64*	*40,499*
LABOUR—						
Department	398	181,734	342	153,247	56	28,487
Canada Labour Relations Board	11	7,730	11	7,730		
Canadian Centre for Occupational Health and Safety	5	11,794			5	11,794
	414	*201,258*	*353*	*160,977*	*61*	*40,281*
NATIONAL HEALTH AND WELFARE—						
Department	759	333,030	661	274,753	98	58,277
Medical Research Council	6	835	6	835		
	765	*333,865*	*667*	*275,588*	*98*	*58,277*

Accountable advances not repaid, accounted for or recovered—*Continued*

Summary of outstanding accountable advances—*Concluded*

Department and agency	Advances outstanding as at March 31, 1986		Advances settled in April 1986		Advances outstanding as at April 30, 1986*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
NATIONAL REVENUE—						
Customs and Excise	1,019	535,329	1,009	530,849	10	4,480
Taxation	1,111	668,625	679	391,836	432	276,789
	2,130	*1,203,954*	*1,688*	*922,685*	*442*	*281,269*
PARLIAMENT—						
House of Commons	73	55,135	73	55,135		
PRIVY COUNCIL—						
Department	50	56,871	48	56,100	2	771
Canadian Intergovernmental Conference Secretariat	5	975	5	975		
Commissioner of Official Languages	14	5,747	12	4,459	2	1,288
Economic Council of Canada	4	1,141	4	1,141		
Public Service Staff Relations Board	10	5,458	10	5,458		
	83	*70,192*	*79*	*68,133*	*4*	*2,059*
PUBLIC WORKS—						
Department	567	253,693	477	220,559	90	33,134
REGIONAL INDUSTRIAL EXPANSION—						
Department	610	436,678	529	372,434	81	64,244
Investment Canada	21	20,283	17	14,456	4	5,827
	631	*456,961*	*546*	*386,890*	*85*	*70,071*
SCIENCE AND TECHNOLOGY—						
Ministry of State	17	5,210	17	5,210		
National Research Council of Canada	234	394,804	230	393,636	4	1,168
Natural Sciences and Engineering Research Council	17	6,531	17	6,531		
Science Council of Canada	1	343	1	343		
	269	*406,888*	*265*	*405,720*	*4*	*1,168*
SECRETARY OF STATE—						
Department	337	134,436	295	114,933	42	19,503
Public Service Commission	161	70,034	147	63,489	14	6,545
Social Sciences and Humanities Research Council	10	24,725	10	24,725		
Status of Women—Office of the Co-ordinator	13	10,408	13	10,408		
	521	*239,603*	*465*	*213,555*	*56*	*26,048*
SOLICITOR GENERAL—						
Department	117	107,233	58	63,364	59	43,869
Canadian Security Intelligence Service	7	500,000	7	500,000		
Correctional Service	393	158,653	372	155,761	21	2,892
National Parole Board	36	21,470	34	21,439	2	31
Royal Canadian Mounted Police	16	3,624,433	16	3,624,433		
	569	*4,411,789*	*487*	*4,364,997*	*82*	*46,792*
SUPPLY AND SERVICES—						
Department—						
Services Program	128	269,632	109	225,869	19	43,763
Supply Program	105	61,369	93	56,489	12	4,880
Statistics Canada	471	241,820	471	241,820		
	704	*572,821*	*673*	*524,178*	*31*	*48,643*
TRANSPORT—						
Department	2,492	1,657,522	2,333	1,575,543	159	81,979
Canadian Aviation Safety Board	136	123,007	46	53,399	90	69,608
Canadian Transport Commission	166	105,728	161	103,754	5	1,974
Grain Transportation Agency Administrator	1	500	1	500		
	2,795	*1,886,757*	*2,541*	*1,733,196*	*254*	*153,561*
TREASURY BOARD—						
Secretariat	66	49,723	50	42,648	16	7,075
Comptroller General	8	5,905	7	4,405	1	1,500
	74	*55,628*	*57*	*47,053*	*17*	*8,575*
VETERANS AFFAIRS	33	24,829	28	18,614	5	6,215
Total	20,600	20,118,939	16,358	14,732,827	4,242	5,386,112

*For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1986".

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986

Name	Amount
	$
AGRICULTURE	
Department	
Balakowski E	1,900
Bruce K	545
Cayford J	750
Jobin M (2)	7,455
Makendrappa T	600
Vaneerdeen EV	1,500
Advances under $500 (12)	2,981
	15,731
COMMUNICATIONS	
Department	
Advances under $500 (2)	223
Canadian Radio-television and Telecommunications Commission	
Christie L	500
National Film Board	
Bedard JT	4,799
Bensimon J	846
Boucher D	627
Dirse Z	2,800
Dressel H	4,410
Dussault A	1,202
Garand JM	2,885
Geddes D	1,400
Goodwill J	18,878
Grana S	549
Hart R	3,151
Katadotis P	3,300
Klinck E	30,381
Leduc A	1,000
Leduc J	1,406
Martin J	3,924
McCarthy J	691
McCarthy MJ	3,218
McGee M	1,400
McNabb E	1,874
Melançon S	4,900
Monteith R	576
Nason K	2,997
Norman D	549
Ouellette M	1,000
Shannon K	1,342
Simos M	1,791
Toole G	4,410
Veilleux P	5,810
Wescott M	1,018
Advances under $500 (75)	10,320
	123,454
National Museums of Canada	
Fell A	1,100
Grey M	100
Lacey B	365
Martin M	2,430
Morrison D	38
Ruddell D	250
Zegers P	513
	4,796
Public Archives	
Stone G	770
	129,743

Name	Amount
	$
CONSUMER AND CORPORATE AFFAIRS	
Department	
Campbell W G	700
Crossman M	2,000
Friesen G	600
Hough G	600
Kovachic S	600
Lamarche E	600
McAllister D	600
Advances under $500 (12)	1,873
	7,573
EMPLOYMENT AND IMMIGRATION	
Department/Canada Employment and Immigration Commission	
Bélisle Y	1,200
Bernhardsen D	1,000
Bond R	500
Costo A	1,009
Desgagnés C	723
Dumouchel L	860
Ford C	500
Gagné J E	1,109
Gagné L	718
Gemme C	857
Goedike R	500
Grant R	830
Hervieux L	510
Imbeau A	998
Lauzon R	690
Lavoie J C (4)	2,011
Leclerc G	1,080
Leclerc M	1,200
Lelierre A	500
Lortie P	700
Lortie P (2)	1,000
Lukaniuk M	500
Matoush M	1,000
Meilleur J H	1,846
Mitha P	4,200
Moira H (2)	776
Racicot N	937
Simard L	1,004
St-Pierre A	700
St-Pierre L	750
Advances under $500 (73)	9,712
	39,920
ENERGY, MINES AND RESOURCES	
Department	
Agterberg F P	1,200
Bisson J G	700
Bisson L	1,000
Bissonnette J R	1,090
Brisson A	950
Campbell W	1,000
Chenard P	2,000
Clark A J	3,000
Dallimore S R	1,093
Davison J (2)	566
Desrivières J T	1,300
Garrett R G	900
Hutton A	630
Jackson R	500
Kurfurst P	742

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount
	$
Lalonde L	900
Lamothe M	2,154
Landry J	950
McCall L	1,500
McNutt L	990
Milburn D	1,000
Mohindra A	1,000
Nightingale J	950
Nowlan G S	800
Orchard M J	800
Payne L	950
Poitras G	800
St-Denis S	950
Saunders C	950
Sim S	500
Wright M	500
Advances under $500 (32)	5,787
	38,152

ENVIRONMENT

Bouchard H J W	650
Carlisle D	1,193
Cooper R G	1,700
Cummine J	1,200
Darr M	2,500
Davis D	12,036
de Gonzague J	700
Fedida E	600
Fedyna N	1,000
Filipowich P	500
Finney G H	700
Forsythe D	800
Gélinas M	1,020
Gregory P (2)	3,300
Hall S E	1,000
Hamory J	988
Hansen L	500
Jackson T	689
Kodz A	2,047
Kruss J	1,200
Kuntz M	500
Labre M	1,100
Lavoie L	1,000
Leacock G	500
Lekun J	500
Lines R J	550
Marien A	1,008
McCurdy R	508
Moody W	1,000
Munn K D	500
Murphy B (2)	1,500
Murray R	800
Nesbitt T	961
Ongley E	5,000
Osborne J	1,500
Packman G	600
Pankratz A	1,250
Patterson J	600
Prescott W	1,700
Prowse T	950
Russell D J	7,600
Saunders S P	500
Smith R	2,000
Suddick L B	2,600
Thivierge G	545
Wilkes R	500
Youmans T W	600
Advances under $500 (72)	11,962
	82,657

Name	Amount
	$
EXTERNAL AFFAIRS	
Department	
Adam D	5,367
Adam G	5,729
Adam G H (5)	7,440
Adams A (2)	2,512
Adcock A T N	1,732
Alexander R W (2)	7,973
Allan J	6,500
Allan J R (12)	12,841
Allen J J (2)	2,881
Allmand W	1,398
Amadio E	2,189
Anderson A	579
Anderson R J	2,888
Andrews F P A (3)	6,077
Andrigo R	1,900
Anstis C	4,567
Arcand T (2)	4,429
Arden E (2)	900
Armstrong D J (2)	1,042
Armstrong H C	4,881
Arnott E A (3)	2,788
Arnould D C (3)	5,912
Arpin J	2,088
Arsenault J F E (2)	1,003
Arsenault J M	2,645
Ashcroft J	1,050
Aubin A C	1,300
Ausman J L (4)	1,526
Aylard J (2)	2,799
Baillargeon C (5)	6,130
Baker B E (3)	1,952
Baker D S	2,770
Baker J L	2,547
Bakewell P	2,558
Bale S C	734
Balloch H R (4)	10,017
Banerjee N (2)	3,759
Bangcoy M	3,486
Bannon D (3)	2,523
Banville L L (2)	4,507
Baran E I (3)	4,771
Barber N	3,951
Barcena J	1,128
Barrett J	3,800
Barry A	3,500
Barry S M (2)	5,273
Barsalou M	747
Bartleman J K	1,000
Bartlet V	837
Barton J (2)	1,302
Basset F E	1,953
Basu P	618
Bates J (2)	1,186
Battel L (3)	1,055
Baudouin M	594
Bauer W E (2)	560
Bax J	1,097
Beach K (2)	1,958
Beach K C	2,057
Bear G	972
Beaton R M	9,728
Beattie S (2)	3,157
Beaulieu P J	15,344
Beaulieu R (6)	9,365
Beaupré P A (2)	3,402
Beavis G (2)	7,776
Beckett P	931
Bédard-Gigantes S (2)	650
Beesley J A (3)	5,192
Bélanger G (3)	4,373

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount
	$
Bélanger P W (3)	3,285
Bell R G	1,406
Bennet S L (3)	5,224
Bennett W (6)	7,312
Benoit M G (2)	850
Benson G E (3)	5,753
Bercovitz E L (2)	3,358
Bergbusch E J	598
Bergen P	581
Bergeron JNJ (2)	3,358
Berlet R	1,095
Bernard C	2,382
Bernard Y (3)	8,512
Berry L M	1,180
Berstein A D	1,398
Bérubé C (2)	657
Best J C (3)	2,434
Bezanson K (2)	1,855
Bieber D (2)	1,356
Bigonesse R (2)	2,798
Billon P	1,726
Biron M	2,787
Bishop D (3)	1,400
Bissessor G	2,055
Bissett J (3)	2,916
Bjarnason H F	1,669
Black C G A (3)	5,444
Blackstock G	2,188
Blackwell J	3,717
Blackwood J	3,717
Blagdon M	1,526
Blais S (2)	7,834
Blashill J	7,076
Blier R	3,168
Boal P	2,156
Bobinski E L	9,725
Boekhoven M	1,768
Boies G (2)	749
Boisvert L	5,497
Boisvert R J F	4,260
Boland D A	600
Bolick M W (6)	6,053
Boode C	775
Boor K A (2)	7,988
Bouchard C	683
Boucher C (2)	2,723
Boucher J P (3)	4,773
Boucher R J H (3)	7,985
Boulanger Y	12,477
Bourgon D (3)	4,438
Bourque I (4)	21,547
Boutet M	4,601
Bouthillette Y (5)	5,867
Bowker A C	700
Bowles G	1,753
Boyd M	3,179
Boyer J P (2)	1,135
Bradbury Z (3)	3,485
Brady S (2)	2,524
Brandenburg B E	694
Brault G	1,273
Brazeau L	2,188
Breton G S J (7)	16,605
Briggs R (2)	3,110
Brons J W (2)	2,271
Brooks R J (4)	3,126
Brousseau D L (3)	6,963
Brown G G	1,289
Brown H A	1,184
Brown S L	1,800
Brown W L	2,188
Browne D J	579
Bruneau G (2)	1,416
Buckley-Jones D	858
Budai E H	2,188
Bugailiskis A (3)	2,000
Buies-Peiraerts M (2)	5,532
Bull R A	2,315
Bullis C G	2,188
Burianyk Z (3)	13,169
Burke J B (5)	2,484
Burns D P	1,793
Burns R D (2)	3,988
Butler J D (4)	3,795
Cairns G F	2,043
Cairns S (5)	5,532
Caldwell C D (2)	2,188
Callado J L	1,603
Calvert P (2)	4,239
Cameron R G	5,500
Campbell G K (2)	1,513
Campeau M L (3)	2,883
Cardin J C	2,188
Carle F	955
Carmichael J	14,035
Caron J (3)	3,222
Caron S	800
Carrière R P (2)	10,870
Carruthers C A	1,394
Carson L S	2,567
Carter J R (3)	4,410
Carvell V	702
Cave D G (2)	6,420
Caverley K (2)	2,283
Chamberlain D (4)	2,635
Chambers S (2)	2,411
Chandler F E K	1,797
Charbonneau S (3)	2,166
Charette A J R (2)	5,511
Charlebois G P (3)	4,267
Charpentier P	705
Charron R (3)	2,023
Chartrand G J R (4)	6,338
Chartrand P	1,871
Cheh J (6)	18,513
Chemla D J (5)	10,598
Chen D	800
Cheng M	4,155
Cherkasky B J (2)	1,185
Chistoff O A	1,112
Chong J (2)	5,000
Christie J B	7,654
Clark H B	1,814
Clark I C	1,948
Clark R G (5)	11,140
Clark R H	1,360
Clark R W	1,183
Clarke D R (9)	28,831
Clarke V L	2,188
Clasper T H	3,325
Clendenning D H (2)	1,600
Cohen D R	9,344
Cole C V	1,966
Cole D (2)	1,404
Collacott D M (6)	23,255
Collett W J	2,493
Collier D J	2,188
Collins B	2,694
Collins K (3)	2,428
Consul D (2)	1,581
Conway M S	2,597
Cook C H	1,672
Cook K (2)	9,399
Cook P B (6)	1,257

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount
	$
Copithorne M D	2,797
Cordier C (9)	11,713
Corning J D (2)	8,469
Corriveau A J (3)	2,628
Corriveau L	8,327
Cossette G	4,291
Costello J L (3)	10,440
Costy N C (4)	7,305
Côté D (4)	7,656
Côté-Fortin L	3,751
Coughwin D G (5)	5,553
Coulombe N	3,923
Court C T	560
Couture A R (2)	2,188
Cox B	1,200
Coyle D N (4)	3,695
Craig D L (3)	3,890
Crète J	3,123
Crète J J	6,500
Croft S (2)	9,532
Cronin-Cossette A	3,343
Crooks D J (3)	2,710
Croteau T C (4)	5,774
Culley S (2)	4,200
Cupples C	3,529
Curran P (2)	3,827
Currie J W (3)	3,454
Curry G T (2)	2,972
Curry K R (2)	2,972
Cusson P A (3)	3,823
Cutts J (2)	2,425
DA Q B (2)	4,155
Decotret R	8,000
Dehua L (2)	4,155
Delisle A	2,300
Della-Noce V	3,000
Delorey G E	2,509
Derby D (2)	4,662
Deschênes A (2)	2,812
Desjardins A	500
Desjarlais C	1,406
Ding T C (2)	4,155
Drever D (2)	5,394
Dubuisson P	1,475
Dufour S R	1,406
Duguay G	1,321
Dyer J	1,406
Earl W	2,760
Easson M	1,000
Eaton R S	1,118
Edelstein V M	3,500
Edington R (3)	4,049
Edwards H (2)	4,766
Egloff K	8,451
Einarson S	1,155
Elarte K (2)	2,837
Ellacott S	2,789
Elliot R (4)	2,532
Elliott A M (3)	10,702
Elliott R L (2)	2,588
England C G (13)	6,802
Faguy M	1,590
Fairweather G	5,400
Fanning J D (3)	14,799
Farrell W J A	2,188
Faulkner J	3,266
Feir J A	644
Feldman W A	2,188
Ferland (5)	6,267
Filleul F M (2)	5,871
Fine M A (2)	1,647
Fink J L (3)	5,387
Flanagan R N (4)	5,695
Forgues C (3)	3,458
Forrest C	1,107
Fortier J	2,234
Fortin L	553
Fortin R	2,611
Foster D	3,285
Foster E	21,075
Foster G R (2)	2,774
Fountain B	577
Fouquier T D	2,188
Fournier F	1,600
Fournier R B (3)	5,405
Fowell J R	1,406
Fox J A (3)	4,157
Francis J R	1,680
Fraser A (2)	4,587
Fraser D G	2,188
Fraser J H	3,000
Fraser J M	1,755
Fréchette J L (2)	3,400
Freidrich H	2,100
Friebel B K (3)	3,909
Friesan B	1,500
Froese A P (4)	5,013
Fulford D W	1,100
Fullford R (2)	1,865
Furesz P	2,098
Gaétan L	2,327
Gagné M J H (2)	2,888
Gagnon H	3,403
Gagnon J (2)	1,288
Gagnon Y	995
Galipeau F (5)	6,768
Gamache B J A (2)	2,705
Garrard C E	668
Gauer C A (3)	3,257
Gautron Y J M (2)	1,062
George D	570
Gero J	1,010
Gero R M (2)	1,404
Gibbs N	639
Giberson D R (5)	1,310
Gibson B D	2,000
Gignac J (4)	6,925
Giguère J F P	2,000
Gilbert R P (2)	914
Gilchrist D H (5)	3,756
Gillette A L	1,048
Girard J	818
Giraud C	3,252
Giroux P	1,000
Glasgow R E (2)	942
Gloss W J	2,088
Godbout Y	3,680
Godin A (3)	4,085
Goerzen J (2)	3,188
Goldhawk G	1,092
Goodfellow P (3)	6,779
Goresky D N (6)	11,469
Gorham R V	975
Gosselin P J (2)	727
Gould J	979
Goulet R (2)	11,668
Goulet S	3,041
Gourgault L (3)	4,116
Graham J	1,406
Graham J D	1,000
Graham J E (2)	5,486
Graves B (8)	10,197
Greatix L	690
Green G N (4)	19,112

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount	Name	Amount
	$		$
Green K M (2)	2,883	Hovey A J	855
Greenberg T	3,512	Howard R M(5)	28,206
Greve T	3,438	Howie D	900
Grey S	604	Hradecky S	3,430
Grigg A	981	Hua W W (2)	4,155
Guénette R	2,188	Huard A	2,188
Guérard Y (5)	5,419	Huber M	2,188
Guérin J N (2)	1,725	Hubert J P (4)	6,971
Gullason E L C	3,782	Huddleston P S (6)	7,647
Gury L (3)	13,749	Hughes M B (2)	919
Hack R	2,153	Humphreys A	2,507
Haffey N (3)	5,192	Humphries A J F (2)	2,188
Hage R (2)	5,201	Hunter V (4)	3,764
Haight B (2)	4,000	Hurst J P (3)	16,274
Hall A D	2,200	Hutchins R A	1,225
Hamel L (2)	3,775	Hyndman R (2)	3,654
Hamilton D P	4,451	Inch L (5)	20,795
Hamilton R R	632	Isaac H (2)	4,293
Hamlin D LB (2)	6,043	Ito M (2)	2,550
Hancock P J A (3)	4,178	Iwaasa D B (3)	13,698
Hansen B	547	Jackson G J (3)	3,865
Hansen G M	650	Jacobs J K (2)	4,200
Haq A	549	Jacobs R D	2,086
Hardinge D W J	2,185	Jacoby G	6,913
Hardy C	3,386	James L A K	2,701
Haro D	3,386	Jamieson D	4,344
Harper B (3)	1,804	Janisch M A	2,805
Harquail G (4)	4,174	Jarvis N (3)	2,288
Harrington J M (2)	1,886	Jaworskyj M (2)	1,032
Harris F R	1,675	Jay M	2,166
Hart G	2,784	Jensen D	1,100
Harwood R	1,163	Jimmo E	1,425
Hawley W J	983	Johnson I (3)	4,280
Hay H S (3)	4,378	Johnston E R	698
Hayes T G	1,743	Johnston K (9)	7,172
Hayward T	5,033	Johnston W W (2)	2,301
Hazen G (2)	9,080	Joly M (2)	3,725
Heap D W	1,394	Joncas J L	1,200
Hébert C (3)	5,417	Jones G (2)	3,321
Hébert E	1,365	Jones G E (4)	7,137
Heddleston H	681	Jovan V	774
Heissler G (2)	5,000	Kaiser R	2,221
Hellman J E (3)	14,410	Karsgaard	2,201
Henderson E (2)	3,577	Kawashima J	1,050
Henneberry L P	11,649	Kazaks J (2)	12,304
Hentschel K G J	707	Kechang C	1,800
Hepburn L K (2)	1,800	Keithlin D L (2)	15,417
Herman B (2)	2,688	Kennedy K B(2)	3,038
Herran-Lima J J	1,762	Kenny D H (5)	3,101
Herringer R W	2,781	Kenny R J	500
Hesse S (2)	10,098	Kent D M (2)	2,688
Hey R	1,984	Kern J H	3,783
Higham K R (2)	2,282	Kessel A H (2)	4,888
Hildebrand G D (4)	9,678	Kimmell J P (4)	12,778
Hill D R	1,406	Klassen J M	2,188
Hill R	500	Kneale J	1,394
Himmelsbach H	785	Kneubuhler N (2)	2,033
Hladik M J (2)	4,017	Knockaert D P	2,055
Hodge D W (4)	4,866	Koch F H (3)	4,501
Hodgson C	1,050	Kohler L R	999
Hoffman P C	775	Kolter S	2,188
Hogarth G M	2,100	Korth D C (3)	5,581
Holbrook D J (5)	15,091	Kovacs-Francoeur E (2)	4,102
Holm J (2)	1,083	Kurjata M A (3)	5,048
Holton P A (3)	13,017	L'Heureux P (2)	1,500
Holyoke C (2)	4,087	Labrecque A (5)	14,491
Hope R J	3,041	Labrie M (2)	558
Hopton R I (3)	8,380	Labrosse R J (2)	3,033
Horan N S (3)	7,589	Lacombe D	659
Hornby R A	1,585	Lacombe H (2)	3,243
Horton D	1,172	Lacroix G	16,016
Houlden G G (5)	19,409	Lacroix R (3)	9,944

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount
	$
Ladouceur D (8)	14,651
Ladouceur R	1,000
Lafortune R	1,167
Lafortune R A (2)	6,878
Lague L	700
Lahey D (9)	9,388
Lakkonen A	1,500
Laliberté D	2,055
Lambert G	500
Lance D	618
Landeryou M E (4)	2,101
Landry M	1,392
Landry R (5)	3,810
Laplante R (5)	5,941
Lapointe C (2)	9,861
Lapointe G P	969
Lapointe P A	1,560
Laporte S (2)	4,551
Laporte T	500
Larabie C	1,100
Larkin V E (3)	4,898
Laroche N (2)	933
Larochelle F	557
Larocque N	3,800
Larocque S H (5)	3,640
Larose O (2)	5,026
Lary D	2,324
Laughlin J (4)	3,164
Laurin G (2)	3,117
Lavergne M (3)	4,539
Laviolette B (4)	5,304
Lavoie J B (7)	5,944
Lavoie J P (5)	16,162
Lavoie W	8,834
Lavoie-Abate M (3)	5,081
Lawless H A (3)	13,406
Lawrie P (2)	695
Leach C	2,100
Leahy A	2,188
Leavitt D H	1,025
Leblanc C (3)	3,138
Leblanc G	500
Leblanc J	529
Leblanc J C	1,964
Leblanc P A (3)	4,492
Leblanc W	1,201
Leconte B (8)	6,704
Lee D	1,854
Lee E G	1,743
Lee P D (8)	3,162
Lee R C (2)	9,460
Lefebvre F (3)	3,603
Lefort M (2)	2,200
Legault J (3)	2,100
Legendre D	1,632
Léger B	2,000
Léger L (2)	3,510
Legg J C (3)	4,984
Leir M R (2)	4,238
Lemaire G (2)	2,873
Lemieux M C	10,513
Lepage G (6)	4,565
Lepage L (5)	1,176
Lépine L (2)	2,632
Lesage J M	6,803
Lesk P (3)	3,107
Lessard G M	5,437
Lessard M (2)	11,130
Létourneau G	2,110
Levasseur D	2,188
Lever A	2,000
Levesque M	2,500

Name	Amount
	$
Levesque N	2,188
Levesque Y (8)	4,662
Lindsay N D (2)	3,424
Lishchynski P R (3)	10,123
Livingston F G	1,457
Livingston J (5)	12,100
London N	827
Loomis D A (5)	8,231
Loosli J (2)	3,688
Lord W (7)	7,988
Loten N	3,738
Lotto V G	898
Loughlin E (2)	3,916
Lucas P A	2,188
Lukie A	11,608
Lynch J D	3,400
Lyon A (2)	12,569
Lysne D	2,437
Mabley B (5)	16,771
Macangus R (2)	1,813
Macarthur P J	500
Macdonald J W (2)	1,204
Macdonnell N C (2)	4,492
Machima A	927
Macinnis J R (4)	8,501
Macintosh R A	6,884
Mack B C (3)	1,205
Mackay J (2)	1,200
Mackay L R (2)	2,098
Mackenzie D F (3)	1,136
Mackinnon K (5)	18,218
Maclean A L (15)	31,406
Maclean J (2)	1,172
Maclellan R M (3)	4,383
Macleman T (2)	2,522
Macmillan S H (2)	8,432
MacNeil L J	2,500
Maday G (2)	594
Madden R E	836
Magny J	1,195
Maheux F (2)	844
Mailhot R (3)	3,356
Maillet A	565
Maillet Y (2)	828
Main R G	2,732
Makil M L (3)	4,297
Makin J A (4)	2,200
Malone J A	2,800
Manston W	1,813
Manuge A M (2)	2,199
Marchand D G (2)	3,236
Marini J C	2,188
Markham C N	2,188
Marko V (4)	1,816
Marleau J L (4)	4,493
Marr T D (3)	31,264
Martel D J (6)	5,658
Martel E	1,903
Martel L	815
Martel P H J (2)	1,884
Martens D F	1,009
Martin B S	1,152
Martin G	2,340
Martin J T (2)	2,676
Martin V P (8)	15,068
Mason P (2)	1,207
Masrsden J B	1,912
Massicotte A (3)	2,234
Mathys F (2)	8,783
Maybee W N	3,615
Mayot R	1,050
Mcalpine R	3,080

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount	Name	Amount
	$		$
McArthur A D (5)	8,727	Nabb V	576
McCluskey I (2)	2,657	Nan S S (2)	4,155
McCracken D S (6)	9,512	Nana O	3,312
McCrossan P	3,000	Near B	2,131
McDermaid D R	1,406	Needham J	1,050
McDermott D	2,188	Nester S (2)	4,620
McDonald D G (4)	8,225	Nichol R	744
McDonald D R (3)	5,369	Nickerson W T	3,455
McDowall S (2)	2,634	Noble R L	2,188
McEachern J F (4)	9,309	Noël H	1,528
McEachern W E	2,153	Noiseux J (8)	22,567
McGill D (3)	6,546	Noonan J D (2)	16,951
McGillivray D	750	Norman D (2)	2,277
McGovern M	8,174	Northgrave B	9,951
McGovern P (3)	3,946	Nunziata J V	3,150
McKale S (2)	694	Nutty D H (2)	8,811
McKechnie M (2)	1,557	O'Hara J C	4,500
McKee J J	600	Ohlsen G L (2)	1,390
McKeown L	1,889	Ohyama H (2)	2,108
McKinnon R	755	Olver S P	696
McLachlan J P	821	Orr J E	1,200
McLaine A (2)	1,672	Osborne S A (5)	3,035
McLaughlin M M	690	Ouellet J (3)	5,480
McLennan D P	581	Ouellet J P	1,500
McNab J	2,188	Page G	1,600
McNiven A (3)	2,820	Pageau D (2)	2,231
McRoberts K A	3,259	Pajunen S F (2)	3,737
Meagher T	740	Pan Y	2,973
Meehan M J (5)	12,556	Paradis J C	1,356
Meehan P A	3,269	Parent P J (3)	7,587
Melanson J	2,361	Paris F (2)	7,839
Melis C M (2)	10,152	Parisien M A (3)	3,878
Mellor B P (6)	3,470	Park S J	1,940
Meln S J (2)	5,297	Parks E T	1,186
Merner R D	4,000	Pattee S E (2)	977
Metcalfe J C (3)	4,407	Peachy C	2,250
Meurant M	2,135	Pearson C W	2,188
Mickleburgh N	2,188	Pedersen R E (8)	23,943
Migori J (2)	4,292	Peltier M	1,539
Milette C R (6)	6,870	Penet N	2,000
Miller B R (4)	6,150	Pennick R D	1,864
Miller D M (5)	4,568	Périard L	525
Millons J	2,700	Perlin J	3,567
Milo W G	919	Perrault B R	1,530
Milot G (3)	1,859	Perrault C (2)	919
Minz A (2)	2,482	Perrier Y O	2,188
Miskel L	645	Petit J P (2)	2,550
Moeser H (4)	13,188	Pflanz B (2)	1,539
Moher M J (7)	5,773	Phillips B R	702
Molloy M J (9)	27,380	Phillips M B	2,028
Montembault R (5)	5,793	Phillips W A	1,016
Montgomery W	2,777	Picard S (2)	5,211
Moore H M	2,826	Pichette P (4)	4,650
Morgan D L (2)	4,200	Pigott P	3,311
Morin A (2)	3,144	Plamondon G	1,300
Morin D J (3)	1,744	Plamondon L	1,500
Morin F (4)	1,290	Plowman (2)	6,038
Morin M L (6)	13,211	Plumb H (2)	5,000
Morisette J R (2)	3,353	Poetschke R (2)	1,288
Morisette L	1,800	Poirier G F (2)	3,577
Morley W	1,250	Poirier G P	3,937
Morrison W A (5)	5,734	Poisson L (2)	4,830
Morson T J	1,836	Pomerleau R A	5,464
Mosser M (2)	3,390	Poole C J	837
Moszczenska M	9,992	Portelance R (2)	600
Motta B J (4)	4,706	Potvin A R (2)	736
Mundy J	702	Poulin JA (8)	18,204
Munro E E (8)	13,780	Pouliot F P (2)	869
Munroe L B	1,241	Poulter K (2)	3,987
Murno R K (3)	775	Pound W H (3)	4,988
Museitif S	996	Power N E C (2)	1,754
Musgrove G H	1,200	Preece D G (4)	4,372

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount	Name	Amount
	$		$
Pregel A Y (4)	7,488	Schreyer E R	1,270
Presant E J (4)	6,984	Schultz B	2,145
Preston D (3)	12,433	Schultz J (2)	4,945
Prévost S (4)	15,393	Scott J J	2,000
Prudhomme M	520	Scott J P (2)	2,972
Puertolas J M H	1,749	Scott L F M (3)	2,764
Pugh K B	1,000	Scown D R	568
Pursey G F W (5)	9,186	Seymour G (2)	1,936
Puston M E	3,657	Shannon G J	2,000
Quarry W (4)	10,085	Shannon J P (5)	7,955
Quick F	2,188	Sheardown J J (2)	2,665
Racine A	882	Shepherd M (4)	12,464
Rainville C	2,188	Sherry J E (2)	3,868
Rath T	1,000	Sherwood A P (3)	5,922
Rayburn A F	3,235	Shoshany M (3)	1,935
Reagh N	1,949	Showman R (2)	4,298
Reece D C (3)	2,048	Sigurdson K (2)	2,116
Reid S A (3)	13,367	Simard A S (2)	3,928
Remillard G (2)	4,376	Simard H A	682
Remus B (5)	11,948	Simard J L	836
Renaud M (2)	2,466	Simard J T	511
Renaud R (5)	10,541	Simard S	678
Rengi Y J (2)	4,155	Simard-Andujar H (2)	2,988
Richardson M	3,000	Simmons G (15)	20,540
Richardson R L (4)	2,396	Sinasac R F (5)	21,062
Rickman H (3)	4,192	Sinclair J (2)	7,707
Ridder R (3)	1,118	Sinclair W E	2,824
Riis N	3,000	Sirrs R D	586
Riley MM (2)	2,068	Skinner G R	1,389
Rioux G (2)	2,191	Smale A	2,651
Rivard G (4)	9,420	Smith G B	1,157
Rivington D	1,836	Smith G J (2)	2,378
Robb R G (2)	4,200	Smith G S (5)	30,320
Roberts D A (2)	2,300	Smith H E	1,201
Roberts W J (2)	6,838	Smith L A H	1,292
Robertson P E (4)	6,404	Smith V D	2,188
Robichaud G M	3,714	Smith W	1,199
Robillard A (2)	8,522	Snyder R	1,530
Robinson AM (2)	2,188	Sokoliuk M	1,406
Robinson W J (4)	14,982	Soroka G	1,400
Roch S (3)	1,596	Sotvedt J S A (3)	6,511
Roche D (2)	2,604	Spencer M	2,188
Rodriguez C	1,768	Spiess D (2)	5,257
Rodriguez E J (3)	3,176	Springett G B	7,946
Roger A B (3)	4,836	Sprott T J	500
Rolston W D (2)	7,629	Spunt H (2)	4,569
Romano R E	965	St-Jean R (3)	1,939
Romoff M (2)	1,729	Stableforth N	1,394
Rose J A	1,399	Staschejko W (9)	7,321
Rosenes B	2,818	Steele T C	10,531
Ross C W (2)	2,775	Steers B C (4)	8,309
Roston G H (2)	1,388	Stefanik S M (3)	9,623
Roussel M	8,651	Stegelman M	587
Routhier J M	1,946	Stephan P	3,226
Rowsome J G	2,188	Stephenson R J	698
Roy J A	1,422	Sterling H S (5)	2,165
Roy R	1,693	Stewart H M	552
Ruddock F	1,874	Stiles N	1,085
Rush G W (2)	2,496	Stinson M G	598
Rushka R	1,250	Stone S M	516
Russell P F (2)	2,150	Sue-Ting-Len A	1,594
Ryan M E (3)	4,216	Sullivan R (4)	2,679
Ryan T M (2)	12,420	Sullivan T	5,862
Salesse G	775	Sutton J L (2)	555
Samuel M	783	Swanson J L	1,500
Saucier M	1,235	Swords C	5,427
Saumier-Finch S (3)	4,564	Tanguay J F (2)	3,329
Saunders P Y (3)	2,043	Tanner R (2)	1,474
Sauvé A	505	Taylor D E F (2)	1,790
Schioler J	1,024	Taylor E	2,188
Schram J (2)	3,297	Taylor G	4,667
Schram R G	679	Taylor M P (3)	4,612

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount
	$
Taylor P B (2)	6,350
Taylor R	537
Temnikow I	3,114
Temple M C (2)	5,433
Tessier M	9,659
Tetu M (2)	2,300
Théoret S	1,414
Thibault C	3,385
Thivierge R (2)	1,262
Thomas J M T (3)	4,509
Thomson C	700
Thomson P (4)	10,215
Tough P	1,425
Tremblay G (3)	7,008
Trott B	1,400
Tupper D T (2)	1,707
Turcotte P	1,372
Turner C A (2)	2,359
Tyerman G (3)	7,088
Vachon C (2)	3,573
Vaher A (2)	1,600
Vaillancourt L	1,034
Valentino N	2,188
Vanasse A	2,000
Vandenbosch R (3)	4,810
Vander Barren J C (2)	9,845
Vanderloo R	1,002
Vasarajs V	3,400
Vazquez G M	4,350
Verboven L M C (3)	3,430
Vermette M	2,188
Vernon-Jackson H (3)	5,340
Versteegh J	3,473
Vézina F	1,184
Villeneuve L	2,064
Villeneuve N (2)	6,819
Vincent A G	2,188
Viveash D P (2)	7,874
Vlad M (3)	2,414
Vonfinckenstein O	4,359
Wade L D	2,188
Wagar A	2,048
Walsh S B	2,192
Wang E B (2)	4,186
Warden W T (3)	6,388
Wardle D A	2,787
Watson L E (3)	1,632
Wattie A M	2,023
Weaymouth B	9,822
Weir G A	1,200
Weissenberger H	1,361
Wells G	1,570
Westdal C W	1,800
Weynerowski W (7)	4,249
White J I (2)	2,688
White R P	2,230
Whitney D W	3,264
Wielgosz R E (5)	6,432
Wilcox J	1,155
Wilkinson A P	3,394
Willer E A (3)	9,956
Williams P (4)	1,658
Williams S R	2,188
Wilson C E (4)	20,576
Winser J P	2,188
Wismer D T (2)	1,482
Wodinsky M S	4,141
Wondergem M	1,850
Wood F (2)	19,900
Wood J C (3)	4,568
Woods M G	632
Woolham R	855
Wright C	3,526
Xuchong M	800
Yalden M	1,406
Yan Z	4,155
Yendall E P (2)	1,362
Yerrell R D	2,954
Yetman E M (4)	15,853
Young A	1,053
Young W A (2)	3,641
Zicat L	2,188
Zizka P (4)	10,691
Advances under $500 (222)	83,868
	4,166,999
Canadian International Development Agency	
Lessard R	2,926
MacGillivray T	1,099
Pouliot F P	1,133
Racicot P	2,000
Sperber M	577
Tanguay P	8,495
Wade S	2,333
Advances under $500 (3)	694
	19,257
	4,186,256
FINANCE	
Department	
Smiley M (3)	3,590
Advances under $500 (36)	12,395
	15,985
Insurance	
Reid E S	1,700
Tariff Board	
Beauchamp C	800
Martin K	1,400
	2,200
	19,885
FISHERIES AND OCEANS	
Department	
Burnip D	750
Calder J A	580
Caron P	515
Davies P V	857
Dolighan R	750
Farmer D	800
Fowler W	1,000
Gooding A	600
Gosse J F	640
Kempthorne F	1,300
McCuish R	697
McLaughlin M	510
Mitchel J L	780
Moshenko D J	550
Outhouse P	1,032
Pittman K	900
Reid D J	750
Rieder C A	625
Smith K	773
Solvasin R	767
Thomas S	936
Tremblay M	650
Advances under $500 (51)	9,554
	26,316

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
Beardy E	784
Cromarty V	962
MacPhee D	1,470
Moses J A	899
Plamondon L	1,037
Vieni F (2)	12,300
Advances under $500 (28)	5,835
	23,287
JUSTICE	
Department	
Bickert G	876
Finlayson B	868
Hicks E	980
Ormston E	598
Pinos G	1,044
Préfontaine D	1,560
Roy M	500
Rutherford D	1,620
Advances under $500 (22)	3,498
	11,544
Commissioner for Federal Judicial Affairs	
Adams S	280
Ayles L	700
Bolan M	700
Bowlby J	930
Cusson R	700
Daigle J	1,600
Delagrave A	275
Desmarais R	700
Dureault A	1,100
Fleury J	700
Forget J	700
Gratton F	450
Gurette R	700
Huneault R	600
Kurisko S	1,000
Lacourcière M	700
McDonald F	930
Mercier P	500
Millette E	700
Monnin A	1,100
O'Regan S	1,400
Perras P	380
Perras R	800
Rice R	700
Rowles M	2,000
Sirois A	1,300
Sirois J	730
Soublière H	500
Trainor W	2,000
Tyndale W	400
Veit J	1,280
Weiler K	700
Woolridge E	1,400
	28,655
Tax Court of Canada	
Advance under $500 (1)	300
	40,499

Name	Amount
	$
LABOUR	
Department	
Barkwell J	1,000
Blain Y	600
Bourbonnière L	500
Clay P	2,290
Guthrie W	500
Hardy N	1,000
Hea J	2,500
Lareau S	850
Lynch J	1,270
Pierre H	500
Rousseau P	1,000
Rozel W	4,900
Varin R	700
Advances under $500 (43)	10,877
	28,487
Canadian Centre for Occupational Health and Safety	
Atherley Dr	1,000
Dialog	8,240
NRC	500
NTIS	1,421
US Government Printing Office	633
	11,794
	40,281
NATIONAL HEALTH AND WELFARE	
Department	
Aked M	500
Allen T	970
Barclay J	3,006
Best H	780
Cambell J	500
Carver C	2,170
Coffey C	500
Creamer C	725
Fediuk M	798
Hill B H	690
Jason R	9,000
Jones M	500
Koostachin P	500
MacDonald D	930
Manakayash G	517
McGregor D	800
McIntyre L	860
Naytowhow V	750
Porter K	1,500
Renta E	500
Rickey M	931
Szabo G	7,300
Taylor C	1,500
Wilson D	1,000
Witham S	1,933
Advances under $500 (73)	19,117
	58,277
NATIONAL REVENUE	
Customs and Excise	
Carter M	500
Chong T	1,000
Cyr R	500
VanHusen T	1,700
Advances under $500 (6)	780
	4,480

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount
	$
Taxation	
Allaire C	650
Alsen J	720
Appelt T F	5,485
Archer J (2)	7,113
Arsenault D	893
Baker G	1,434
Bakken M F	2,520
Barg T	561
Barker C	742
Bastow D	600
Bégin L (2)	2,050
Bhatia Y	1,531
Boies S	1,035
Bracciale J	2,274
Brisebois C	1,175
Burnett A R	912
Calton R J	1,061
Cassidy M	2,700
Chan D	900
Chan H	774
Chartrand A	1,450
Cherwonogrodzky P	555
Cloutier L	1,000
Critchlow R (2)	2,490
Dauplaisse J	1,000
Davies J	3,100
Delorme L (2)	2,200
Devault R	500
Diguer H	3,000
Dion A	500
Divinski W	2,100
Duddy G W	1,400
Dufour R	700
Eccles W	710
Egan T	2,900
Emmell R	1,000
Fanset C	1,400
Fernet J (2)	1,400
Finter Canada Corporation	700
Fournier G (2)	1,200
Furfaro Siconolfi K	500
Gagnon G	700
Gauthier M	2,100
Goldberg S	1,000
Goulet P	2,100
Green D	1,313
Grenier S	500
Grey D	1,859
Guinard J M	1,080
Harrypersad N	830
Hausknecht T	657
Hodder J	1,257
Hooley T	4,880
Hopfner B	500
Houde M	1,000
Hynes G	659
Ikirko H	1,946
International Conference on Insurance Taxation	1,562
International Television and Video Association	525
Johnson L D	1,178
Jolicoeur G	700
Keable G	1,500
Kellett A	590
Kirk L	554
Kirkpatrick M	700
Kisser D	500
Kuet-Leong P	700
Lauzon R	1,200
Lauriault A	716
LeBlanc R	690
MacMillan A (2)	2,200
Malloy P	2,100
Marion R	1,200
Martorella C	700
McNamara S	2,307
Middlestead P	8,130
Minister of Finance, Province of BC (58)	16,410
Ministre du Québec (19)	6,750
Mohr G	520
Morgan J	876
Mounif E (2)	600
Murphy K	1,800
Nerada N	1,200
Nicolay A S	1,607
Nicolay L	2,355
92363 Canada Limited	700
O'Grady S	690
Parkins J (2)	510
Philion R	2,346
Pitcher C	551
Placements Hedviga Ltée	700
Porter W	3,000
Postelnik C	700
Pranjivan V	1,470
Prince R	1,230
Provencher G	1,175
Ratthé R	2,500
Ritchie R (2)	8,300
Rodrigues V	1,235
Rogers H G (2)	2,500
Ross G (2)	590
Saenz S (2)	1,400
Saltsman M	700
Salvati A	700
Sawchyn S	1,475
Sheehan B	1,773
Shérif de Beauce	2,100
Shérif de Chicoutimi	700
Shérif de district judiciaire de Joliette	500
Shérif de district judiciaire de Montréal (2)	1,400
Shérif de district judiciaire de Trois-Rivières	500
Shérif de Hauterive	2,100
Shérif de Québec	1,200
Shérif de St-Maurice	700
Sheriff of Durham (2)	1,050
Sheriff of Hull (2)	600
Sheriff of Parry Sound (2)	700
Sheriff of York (2)	2,200
Sillar L	1,750
Stanopoulos J (2)	1,126
Stewart D	892
Sturtevant D	750
Suter R (2)	1,400
Tétreault N	700
The Conference Board of Canada	994
Tooney R	700
Trahan M	1,000
Turner B	720
121204 Canada Inc	700
Underwood J W	1,750
Van Rooyen C	1,400
Vaughan D	2,500
Venasse L	2,700
Vettese G	1,400
Viebig A	700
Warren M J E	560
Watson G	900
Watson K L	510
Wilson C	1,250
Wong W	1,685
Wooddisse J	2,340

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount
	$
York V	836
Yott G (2)	1,400
Zannis H	500
Advances under $500 (192)	50,445
	276,789
	281,269

PRIVY COUNCIL

Department	
McRobb A	571
Advance under $500 (1)	200
	771
Commissioner of Official Languages	
De Blois P	1,088
Advance under $500 (1)	200
	1,288
	2,059

PUBLIC WORKS

Department	
Allard B	853
Casaubon R	500
Deschesnes Y	500
Eyding H	3,000
Gravel J	1,500
Kosteniuk J	1,700
Lapierre L J	500
Leblanc J J	513
Legault G	1,000
Livingston J	970
Martin J	1,000
Power W K	4,097
Thibodeau B	800
Varrieur S	500
Vinet J	958
Advances under $500 (75)	14,743
	33,134

REGIONAL INDUSTRIAL EXPANSION

Department	
Banigan J	662
Beaton T	996
Bilodeau V	1,000
Bouchard K	750
Bourgeois R F	500
Bradford M V	908
Earle J W (2)	2,235
Donald I	500
Ford T T	4,600
Fortier R	622
Garrard T	6,000
Graham Sen A (2)	2,457
Heeney R (3)	8,500
Holiad V	3,000
Ieria S (2)	639
Larose H	8,000
Mathu J (4)	2,350
Nixon R (2)	3,021
Pierre F	3,000
Saliba J A	3,700
Szymanowski J	4,086
St-Amour R	722
Advances under $500 (50)	5,996
	64,244

Name	Amount
	$
Investment Canada	
Labbé P	3,500
Plante M	1,627
Winfield D (2)	700
	5,827
	70,071

SCIENCE AND TECHNOLOGY

National Research Council of Canada	
Sprott D	650
Advances under $500 (3)	518
	1,168

SECRETARY OF STATE

Department	
Globensky P	630
Godbout R	5,534
Guadagnola M (2)	980
Lavoie C (2)	1,437
Riva J	1,500
Simon P	570
Thompson P	2,149
Wolf L	900
Advances under $500 (32)	5,803
	19,503
Public Service Commission	
Bowie V	608
Dabbs P	1,145
Daigle F	660
Hookham D	643
Mercer A	500
Webber A	1,034
Wilson E C	908
Advances under $500 (7)	1,047
	6,545
	26,048

SOLICITOR GENERAL

Department	
Beatty Hon P	2,500
Becker C	4,000
Benson G	800
Charles C (2)	875
Constantineau F	1,200
Cote-Harper G	3,000
Cunningham C	3,000
Cyr L	1,000
Dubé F	3,000
Ferguson S	800
Gravel-Dunberry O	875
Hogel F	500
Jeffries F	800
Kelly P	500
Lloyd S	650
MacDonald D T	500
MacDonald K A	500
McLaughlin B	3,000
McMahon G	3,000
McMullin C	600
Molloy A	600
Reid I	3,000
Sarides G	500
Smith A	800
Stewart D	500

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1986—*Continued*

Name	Amount
	$
Stote D (2)	900
Vincent P	500
Wood J	500
Advances under $500 (29)	5,469
	43,869
Correctional Service	
Clark R M (6)	1,438
Rodier C	850
Advances under $500 (14)	604
	2,892
National Parole Board	
Advances under $500 (2)	31
	46,792

SUPPLY AND SERVICES

Department (Services Program)

Anstey G	3,000
Bennett D W	1,550
Duhaime D	3,000
Gilligan E	2,600
Grabowy E	8,000
Gracia G	1,900
Humble D	400
Ip P	2,000
Irwin R	1,200
Jobin D	3,000
Manion B P	1,550
Mattingly L A	1,241
McKinnon J	1,800
Meyer L W	1,000
Poulin R (3)	7,050
Sherlock P	4,472
	43,763

Department (Supply Program)

Hallam B	600
Kirkwood B	1,500
MacArthur P	1,500
Advances under $500 (9)	1,280
	4,880
	48,643

TRANSPORT

Department

Angelo M	919
Bjornsfelt B	500
Booth J	1,371
Brown H	500
Brown R	1,371
Carvell G	1,127
Cook D	1,123
Cooper M D	950
Craven R	500
Crossley R B	2,000
Diamond N	931
Dodds J	1,000
Fournier A M	801
Geppert H	500
Grant S	980
Hales D	500
Harvey B	500
Irwin W G D	1,000
Jackson R (2)	11,222
James P	1,000
Johns P	1,200
Karn A	1,357
Kavanaugh E A	2,310
Lakdawalla F T	1,000
Little M I	675
Lyons D C	600
Mastronardi M	625
Mathesius R	2,500
McBurney M	500
McFarlane L	4,350
Mitchell E	2,294
Pakenham M	1,000
Riddell A R	4,200
Rigg R	1,242
Ritchot T	2,000
Rogers R	962
Scammell J	3,000
Scott D	2,000
Sorensen D	550
Spronk M	500
Strang D	1,205
Taylor D T	688
Terlecki H	1,550
Venerus L	675
Wardell N	2,000
Warnke P	687
Yerek J	705
Zarchikoff K	700
Advances under $500 (110)	12,109
	81,979

Canadian Aviation Safety Board

Allinson A	500
Batchelor C M	500
Borden D E	500
Breton R P	500
Burton J D	500
Cantin C J E	500
Carrier J R	500
Clarke A J M	600
Connor B	500
Cooke G S	500
Desmarais D	500
Dupont G W	600
Dzus S	600
Elcombe D	1,513
Enns D R	500
Fernandez M P	500
Gibson M P	550
Heath G	500
Hibbard K L	500
Hill H	500
Hinton T	500
Huffman R	500
Johnson C A	500
Johnson K A	600
Jones R	500
Kosmider K	600
Lacroix R	7,982
Lemire S	500
Lung F D	600
Machette P	500
MacMillan H	500
MacSwain W G	500
Maillard J V	500
Maltais R	500
McConnell H C	1,703
Milord J A G	500
Morrell S	600
Musson S A	500
Nantel M	5,867
Panchuk R	500
Portelance A	10,729
Phillips R A	500
Pultz B	12,259

Accountable advances not repaid, accounted for or recovered—*Concluded*

Details of accountable advances outstanding as at April 30, 1986—*Concluded*

Name	Amount
	$
Rennie D M	500
Rhan W J H	550
Storey T E	600
Stratton B K	500
Veevers J	600
Advances under $500 (42)	7,555
	69,608
Canadian Transport Commission	
McLaughlin G	1,500
Advances under $500 (4)	474
	1,974
	153,561
TREASURY BOARD	
Secretariat	
Breakspear A	800
De Cotret Hon R	3,000
Advances under $500 (14)	3,275
	7,075
Comptroller General	
Dido R	1,500
	8,575
VETERANS AFFAIRS	
Barker G	1,100
Ferguson D	3,000
Gaudet L	1,365
Kinghorn M	500
Advance under $500 (1)	250
	6,215
Grand total	5,386,112

Losses of money or public property

Note: this information is required by Section 91.1 of the Financial Administration Act.

Losses of money due to fraud or willful misrepresentation (by other than a public officer) in 1985-86

Incident	Number of incidents	Losses of money	Amount recovered	Penalties assessed or compensations awarded
		$	$	
EMPLOYMENT AND IMMIGRATION				
Department				
Contribution funds under a training agreement were falsely claimed by a company	1	3,577		A criminal judgement was obtained in our favour but the judge rejected our request for restitution. We are now studying action based on the civil code.
Unemployment insurance fraud overpayments	180,458	59,846,024	32,336,445	A total of 122,899 penalties were established by Section 47, totalling $16,629,000. In addition, 4,975 fraud cases were successfully prosecuted and resulted in 4,691 fines being imposed for a total of $2,989,444.
EXTERNAL AFFAIRS				
Department				
Unlawful use of taxi coupons	1	2,600		Offender ordered to make restitution of $434.
Canadian International Development Agency				
Misappropriation of public funds by falsification of accounting documents (locally engaged accountant)	1	24,079		
NATIONAL HEALTH AND WELFARE				
Department				
False or fraudulent claims for payment (invoices)	1	1,071	1,071	The individual pleaded guilty. Full restitution was ordered by the court and a fine assessed of $1,500.
False or fraudulent claims for payment (invoices)	1	10,493		The case has been referred to the Crown Prosecutor.
False or fraudulent claims for payment (invoices)	1	50,000		The case is being reviewed by the Department of Justice.

Losses of money or public property—*Continued*

Losses of money due to fraud or willful misrepresentation (by other than a public officer) in 1985-86—*Continued*

Incident	Number of incidents	Losses of money	Amount recovered	Penalties assessed or compensations awarded
		$	$	
False or fraudulent claims for payment (invoices)	1	7,800		Case under Royal Canadian Mounted Police investigation.
Fraudulent endorsement of payment instruments (receiving benefits while outside Canada)	17	57,050	3,921	Cases under investigation. In 1 case individual given suspended sentence and ordered to reimburse Department. In second case individual fined $25 on each of 15 counts or serve 30 days in jail.
False or fraudulent claims for payment (not maintaining children as stated)	3	23,329		Cases under investigation.
Fraudulent endorsement of payment instruments (cheque cashed after payee's death)	21	155,843	21,642	Cases under investigation. In 1 case (2 persons) involved. Each fined $1,000 with 1 year to pay and placed on 1 year probation. In second case, restitution was requested by the Crown but not ordered by the Court. Person fined $300 for each count and placed on 3 years probation. Awaiting court action and/or decision (4). Cheque charged back to encashing banks (2).
False or fraudulent claims for payment (application for benefits)	7	73,192		Cases under investigation. Fined $100 on each charge plus $10 or 10 days in jail. Awaiting court action and/or decision (2).
Fraudulent endorsement of payment instruments (cheques cashed by other than the payee)	5	17,526	165	Cases under investigation. In 1 case fined $350 plus $100 costs. In the second case, received a suspended sentence with 1 year probation. Ordered to reimburse Department $658.40 at $82.30 per month. Awaiting court action and/or decision (2).
False or fraudulent claims for payment (application for duplicate accounts)	3	100,793	917	Convicted on 2 charges and given 3 years probation. Ordered to reimburse Department $4,688.02 at $131 per month. 2 cases under investigation.
NATIONAL REVENUE				
Customs and Excise				
Losses of revenue due to fraud or willful misrepresentation through Customs	various	5,297,263		
Losses of revenue due to fraud or willful misrepresentation when filing Federal Sales Tax Returns	12	519,406	346,270	Legal action was taken or is in process. Statutory and interest penalties were imposed.
Theft of petty cash Rigaud College	1	114	11	Penalty of 10% assessed against custodian.
Taxation				
Failure to file a return of income as and when required by subsection 150(1) of the Income Tax Act	302			Penalties of $2,678,290 were assessed.
Losses of revenue due to tax evasion	516	27,752,600		Penalties of $4,747,200 and fines of $6,565,900 were assessed.
SOLICITOR GENERAL				
Correctional Service				
Loss of money due to fraud re unauthorized use of telephones	various	282,962		Cases under investigation.
SUPPLY AND SERVICES				
Department (Supply Program)				
Fraudulent use of telephone credit cards in the Quebec and Montreal Regions	various	15,200		
Receiver General—Cheque Redemption Control Division				
Forged endorsements:				
Receiver General cheques and Bank of Canada cheques	5,427	1,517,818	1,490,735	
Unemployment insurance warrants	4,208	1,164,129	1,136,184	
Departmental bank account cheque	1	40	40	
Altered amounts:				
Receiver General cheques and Bank of Canada cheques	18	8,580	8,580	
Unemployment insurance warrants	22	5,731	5,731	

Losses of money or public property—*Continued*

Losses of money due to fraud or willful misrepresentation (by other than a public officer) in 1985-86—*Concluded*

Incident	Number of incidents	Losses of money	Amount recovered	Penalties assessed or compensations awarded
		$	$	
VETERANS AFFAIRS				
Fraudulent endorsement of payment instruments (cheques cashed after payee's death)	6	925		Cases under investigation.
Fraudulent claim for War Veterans Allowance	1	15,192		Case under investigation.
Fraudulent claim for War Veterans Allowance	1	36,913		Individual has pleaded guilty to fraud.
Willful misrepresentation of income declaration related to War Veterans Allowance	3	99,965		Cases under investigation.
	191,039	97,090,215	35,351,712	

Losses of money or public property—*Continued*

Other losses of money—Occurrence or discovery in 1985-86

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1985-86	Amount not expected to to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE					
Department					
Theft of petty cash at Vineland Research Station, Research Branch	5	500		500	
Theft of petty cash at the Administration Division office, Farm Income Services Branch		60	60		
Theft of petty cash at Northern Forestry Centre, Edmonton		60	60		
Theft of public money from the Petawawa National Forestry Institute		42	42		
COMMUNICATIONS					
National Library					
Theft of cash receipts[1]		91		91	
EMPLOYMENT AND IMMIGRATION					
Department					
Cash shortage at a Manitoba CEC. Proper cash control was not exercised and the manager reimbursed the cash		10	10		
Loss of Immigration Cost Recovery Receipts at Pearson International Airport CIC Terminal I	20	16		16	
Loss of Immigration Cost Recovery Receipts at the Sarnia CIC	20	3		3	
Loss of Immigration Cost Recovery Receipts at the Fort Frances CIC	20	11		11	
Loss of petty cash at the Ontario Regional Office	10	59		59	
Loss of UI overpayment recoveries at the Kenora CEC	10	190	190		
UI Claims Fraud by a public servant at the Ottawa West CEC	10	31,945			31,945
Mobility Fraud by a public servant at the St Catharines CEC	10	1,151			1,151
Theft of petty cash at the Montreal East CEC	10	154		154	
Theft of money collected for the issue of social insurance numbers at the Montreal Cremazie CEC	10	60		60	
Theft of petty cash, money collected for the issue of social insurance numbers and UI overpayment recoupments at the Montreal Rive-Sud CEC	10	583		583	
Theft of money collected for the issue of social insurance numbers at the Lachine CEC	10	80		80	
Theft of petty cash and UI overpayment recoupments at the Longueuil South CEC	10	22		22	
Theft of money collected for the issue of social insurance numbers at the Montreal North CEC	10	20	20		
Loss of immigration fees collected at the Lacolle CIC	20	5	5		
Loss of money collected from the issue of social insurance numbers at the Rimouski CEC	10	10	10		
Theft of petty cash, UI overpayment recovery and money collected from the issue of social insurance numbers at the St-Jérôme CEC	10	201		201	
Theft of petty cash at the Quebec—EDB	10	94		94	
Improper handling of a claim to permit a third party to receive UI benefits	17	29,970	666		29,304
Improper handling of a claim to permit a third party to receive UI benefits	17	15,620	7,185		8,435
Fraudulent travel expenses	21	952	600		352
Falsification of documents to permit a third party to receive UI benefits	17	216			216
Theft of the petty cash from Head Office, Hull	1	256		256	
Theft of the petty cash from Head Office, Hull	5	525		525	
Improper handling of a UI claim for a relative	17	378	378		
False declaration in handling a UI claim for a relative	17	6,261	770		5,491
Loss of revenue while in transit	17	2,410		2,410	
Theft of money collected for the issue of social insurance numbers	17	20	20		
Travel expenses claimed but not incurred at the Ontario Regional Office	10	182	182		
Fraudulent travel expenses and overtime at the New Brunswick Regional Office	10	94	94		
ENERGY, MINES AND RESOURCES					
Department					
Theft of public monies from a field camp	35	419		419	
ENVIRONMENT					
Theft of petty cash fund at the Environmental Protection Service, Western and Northern Region Office	5	81		81	
Theft of petty cash fund at the Water Resources Branch of the Inland Waters Directorate in Winnipeg, Manitoba	5	52		52	
Theft of public monies from the Long Island Lock Control Office on the Rideau Canal	20	270		270	
Cashier shortages: total gross shortages $185		185		185	

Losses of money or public property—*Continued*

Other losses of money—Occurrence or discovery in 1985-86—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1985-86	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
EXTERNAL AFFAIRS					
Department					
Personal use of petty cash fund and refunds of advances	1	366			366
Fraudulent invoices submitted by an employee	1	1,586			1,586
Theft of passport revenue		259			259
FISHERIES AND OCEANS					
Department					
Theft of government property	1	12,529	4,992		7,537
Fraudulent use of government credit card	1	7,567	530	7,037	
Theft of cash receipts		160		160	
Theft of outboard motor at Cox's cave, Nfld	1	209	115		94
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Theft of Annuity Advance Funds issued at the Fort McMurray District	statutory	1,580		1,580	
NATIONAL DEFENCE					
Falsification of acquittance rolls, HMCS Preserver	1	2,000	2,000		
Theft of money, PPCLI Baden	1	123		123	
Suspected cheque forgery, CFB Kingston	1	2,450			2,450
Theft of money from advance holder, CFB Moose Jaw	1	200	100		100
Theft of money by employee, CFB Borden	1	450	450		
Theft of petty cash, ELFC St-Jean	1	69	69		
Theft of money, NDMC Ottawa	1	200		200	
Fraudulent acts by employee, CFB Chilliwack	1	25,627			25,627
Theft of money, CANCONCYP Nicosia	1	47		47	
Theft of money, CFB Shearwater	1	1,696			1,696
Theft of money from advance holder, NRHQ Yellowknife	1	14,000			14,000
Theft of public money from member on travel duty, 436 Sqn Trenton	1	451		451	
Theft of money, BFC Montreal	1	346	238	108	
Theft of money, CFB Comox	1	289			289
Misuse of the telephone system, CFB Bagotville	1	533	52	186	295
Fraudulent travel claims, CFB Summerside	1	104	104		
Airline tickets obtained fraudulently, CFB Edmonton	1	1,581	1,581		
Submission of fraudulent receipts, CFB Shearwater	1	88			88
Theft of standing advance by holder, CFB Borden	1	513	513		
Fraudulent moving claim, CFB Borden	1	2,582			2,582
Fraudulent endorsement of cheque, CFB Calgary	1	120	120		
Fraudulent expense claims, CFB Suffield	1	4,868	4,868		
Misuse of the telephone system, CFS Beaverlodge	1	674		674	
Fraudulent travel claims, CFB Beaverlodge	1	38			38
Cash Shortages: total $4,533. Cause of shortage could not be determined. The possibility of human error, clerical error or lost voucher exists:					
CFB Baden	1	95		95	
CFB Borden	1	94		94	
CFB Chilliwack	1	229		229	
CFB Edmonton	1	200		200	
CFB Esquimalt	1	737	737		
CFB Gagetown	1	10	10		
CFB Gander	1	100		100	
CFB Kingston	1	5	5		
CFB Lahr	1	663	514	149	
CFTSA Montreal	1	82	82		
CFB Petawawa	1	160	150	10	
CFS St John's Nfld	1	675	675		
CFB Shearwater	1	100		100	
CFB Summerside	1	75	75		
BFC Valcartier	1	501	403		98
HMCS Fraser	1	100		100	
HMCS Kootenay	1	99	99		
HMCS Yukon	1	608	594	14	
NATIONAL HEALTH AND WELFARE					
Department					
Fraudulent travel claims by an employee	25	487	487		
	45	3,184			3,184
Personal use of taxi vouchers by an employee	25	122	122		
Theft of cheques payable to Federal Government employees by an employee	25	1,136	1,136		
Falsified information on benefit applications by an employee	statutory	12,400			12,400

Losses of money or public property—*Continued*

Other losses of money—Occurrence or discovery in 1985-86—*Concluded*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1985-86	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
NATIONAL REVENUE					
Customs and Excise					
Fraudulent travel claims (2 cases)	1	319	273		46
Fraudulent travel and overtime claims	1	140	140		
Fraudulent use of telephone services by an employee of another department (case currently under investigation by Royal Canadian Mounted Police)	1	2,395			2,395
Loss of money due to theft of goods by an employee	1	296			296
Loss of revenue due to administrative error (3 cases)	1	337		337	
Loss of revenue due to negligence by an employee	1	100			100
Loss of revenue due to theft by an unidentified cashier	1	187		187	
Personal use of government telephone	1	19	19		
Theft of cash deposit	1	455		455	
Cashier shortages: total gross shortages $5,841; total gross overages $4,597	1	1,244		1,244	
Taxation					
An additional loss was established in connection with thefts by a former cashier at the Victoria District Office previously reported (84/85) at $1,662	5	200	200		
A taxpayer had a document providing proof of payment for $330. The taxpayer believed the payment was made by cash whereas the Department believed the payment was made by cheque which never cleared his bank account. Investigation results were that there was no proof of defalcation by the cashier and no evidence could be found to prove or disprove the taxpayer's claim	5	330		330	
A former cashier at Quebec District Office commenced the practice of kiting between August 27, 1985 and January 30, 1986. To date, 14 credits amounting to $7,191 have been required to compensate taxpayers in this case. It is now anticipated the final loss will be nearly $10,000. Efforts will be made to recover final loss from the former employee's superannuation	5	7,191			7,191
Cashier shortages: total gross shortages $373; total gross overages: $232	5	141		141	
SECRETARY OF STATE					
Department					
Cashier shortages	1	40		40	
Public Service Commission					
Personal use of taxi vouchers	35	985			985
Personal use of government telephone	35	435			435
Forgery of pay cheque release authorizations	35	3,388	3,388		
SOLICITOR GENERAL					
Correctional Service					
Parolee Loan Fund loss (cash shortage)		245		245	
Petty cash loss:					
Theft of petty cash		974			974
Cash shortage		40			40
Royal Canadian Mounted Police					
Loss of fine money	30	201		201	
TRANSPORT					
Department					
Theft of public moneys from the Main Stores Office at Calgary International Airport	statutory[2]	715		715	
Canadian Aviation Safety Board					
Cashier shortages	95	26		26	
VETERANS AFFAIRS					
Theft of petty cash—Fort Massey Cemetery in Halifax, NS		20		20	
Theft of petty cash—Brampton District Office, Ont		456	200	256	
		219,304	35,333	21,926	162,045

[1] Discovery made in 1985-86 to be charged to 1986-87 appropriation.
[2] Self-Supporting Airports and Associated Ground Services Revolving Fund.

Losses of money or public property—*Continued*

Losses of money—Changes to cases reported in previous years Public Accounts

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1985-86	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
CONSUMER AND CORPORATE AFFAIRS						
Department						
Theft of petty cash	1984-85	20			20[1]	
EMPLOYMENT AND IMMIGRATION						
Department						
Falsification of documents to permit a third party to receive UI benefits	1975-76	40,680	24,954	7,700		8,026
Embezzlement of collected funds for personnal use	1980-81	10,607		7,202		3,405
Falsification of documents to permit a third party to receive UI benefits	1981-82	7,576		7,214		362
Falsification of documents to permit a third party to receive UI benefits	1982-83	52,604		19,134	6,603	26,867
False declaration in travel relocation and overtime claims	1983-84	2,631				2,631
Loss of UI overpayment at the Weston CEC	1983-84	128		128		
Submission of false overtime claims and misuse of taxi vouchers. Employee was discharged	1983-84	9,409	6,455	2,218		736
Falsification of documents to permit a third party to receive UI benefits	1984-85	11,540				11,540
Loss of petty cash at the Barrie EDB	1984-85	100		100		
Loss of UI overpayment at the Kingston CEC	1984-85	60		60		
Travel claim overpayment at the Kitchener CEC	1984-85	29		29		
Misuse of the telephone system in the Manitoba Region	1984-85	1,274		1,274		
EXTERNAL AFFAIRS						
Department						
Loss of revenue	1984-85	367	300		67	
Misappropriation of funds intended for payment of invoices	1982-83	455	455[1]			
Canadian International Development Agency						
Misappropriation of public funds by falsification of accounting documents and alteration of cheques at Posts abroad	1981-82	136,150			136,150	
FISHERIES AND OCEANS						
Department						
Theft of petty cash at St John's, Nfld	1983-84	386			386	
NATIONAL HEALTH AND WELFARE						
Department						
Misappropriation of funds through the sale of public property. The employee has been convicted and the Probation order requires him to make full restitution to the Receiver General for Canada	1983-84	13,054[1]	3,554	9,500		
Fabrication of fraudulent contracts for services of individuals from 1975 to 1980. Employee was dismissed by the Ministry of State for Social Development and subsequently charged and convicted. The Court has ordered full restitution	1981-82	224,349[2]	27,249[1]	3,001		194,099
NATIONAL REVENUE						
Customs and Excise						
Petty cash shortage	1984-85	270		270		
Fraudulent completion of attendance registers and submissions of false claims for shift differential and commuting allowances	1984-85	3,043		3,043		
Taxation						
A former cashier at Victoria District Office committed eight separate defalcations between July 27, 1983 and September 6, 1984	1984-85	1,662		1,662		
PUBLIC WORKS						
Department						
Alleged misappropriation of departmental materials	1982-83	9,000			9,000	
Alleged misappropriation of departmental revenues	1981-82	31,412			31,412	
Misappropriation of departmental funds	1982-83	16,000			16,000	

Losses of money or public property—*Concluded*

Losses of money—Changes to cases reported in previous years Public Accounts—*Concluded*

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1985-86	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
TRANSPORT						
Department						
Misappropriations of public funds through alterations of deposit slips	1962-63	42,800	12,373[1]	350		30,077
		615,606	75,340	62,885	199,638	277,743

[1] Amends reporting in previous year's Public Accounts.
[2] National Health and Welfare has been authorized to handle the accounting for and reporting of this case.

SECTION 4

1985-86
PUBLIC ACCOUNTS

Accounts Receivable and Deletions

CONTENTS

	Page
Statement of accounts receivable	4.2
Notes to statement of accounts receivable	4.5
Deletions from accounts receivable during 1985-86	4.6

Statement of accounts receivable

The Government generally reports revenue in the year in which it is received. Therefore, revenue due but not collected, expenditure overpayments, goods delivered or services rendered by the Government prior to year end for which payment was not received by year end, and interest capitalized, deferred, due and accrued are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These items, however, are controlled through memorandum accounts kept by Government bodies and are presented in this statement.

Items shown as "Interdepartmental" accounts receivable are internal to the Government and thus do not represent cash to be received.

"Net accounts receivable" is the amount to be received by the Government from outside parties

	1986							
	Current year			Previous years				1985
	Collectable			Collectable				
Department and agency	Interdepartmental	Other	Uncollectable	Interdepartmental	Other	Uncollectable	Total	Total
	$	$	$	$	$	$	$	$
AGRICULTURE—								
Department	25,728	13,253,955	27,405	1,734,851	4,673,394	11,957,857	31,673,190	30,162,611
Race Track Supervision Revolving Fund		763,688					763,688	667,278
	25,728	14,017,643	27,405	1,734,851	4,673,394	11,957,857	32,436,878	30,829,889
COMMUNICATIONS—								
Department	451,338	593,227	3,823		670	11,434	1,060,492	1,794,373
Government Telecommunications Agency Revolving Fund	22,266,408	789,420		683,181	145,710		23,884,719	19,800,700
Canadian Radio-television and Telecommunications Commission	2,934	659,381		13,987	172,675	1,533	850,510	1,733,994
National Film Board Revolving Fund	3,462,486	1,457,703	438	28,751	338,029	169,347	5,456,754	4,208,221
National Library	116,281	64,594	189	35		501	181,600	86,591
National Museums of Canada	50,899	123,648	16,874		16,031	75,848	283,300	264,114
Public Archives	7,331	22,700	323	1,291	925	884	33,454	58,209
	26,357,677	3,710,673	21,647	727,245	674,040	259,547	31,750,829	27,946,202
CONSUMER AND CORPORATE AFFAIRS	3,198	927,983	952		306,408	181,408	1,419,949	2,022,937*
EMPLOYMENT AND IMMIGRATION—								
Department/Canada Employment and Immigration Commission (Note A)	2,196,557	54,719,148	17,745,022		40,227,965	14,810,197	129,698,889	104,471,213*
Immigration Appeal Board								1,820
	2,196,557	54,719,148	17,745,022		40,227,965	14,810,197	129,698,889	104,473,033*
ENERGY, MINES AND RESOURCES—								
Department	1,500,606	51,440,682	12,031	360	140,284,609	537,627	193,775,915	366,266,262
Environmental Studies Revolving Fund		93,635					93,635	
Atomic Energy Control Board		685				20,000	20,685	20,603
National Energy Board	896	47,430			1,164,685	52,705	1,265,716	1,390,181
	1,501,502	51,582,432	12,031	360	141,449,294	610,332	195,155,951	367,677,046
ENVIRONMENT	3,600,841	3,259,882	10,183	34,361	1,629,140	207,206	8,741,613	7,883,830
EXTERNAL AFFAIRS—								
Department		2,452,463	9,051		3,162,692	174,100	5,798,306	4,062,220
Passport Revolving Fund	31,192	5,922	151			403	37,668	48,935
Canadian International Development Agency		3,221,516			71,001	62,470	3,354,987	4,474,989
Export Development Corporation—Accounts administered for Canada		18,355,834			103,766,338		122,122,172	115,399,257
International Joint Commission		437,215					437,215	387,315
	31,192	24,472,950	9,202		107,000,031	236,973	131,750,348	124,372,716
FINANCE—								
Department		905,869,943					905,869,943	891,503,913
Auditor General		103,746					103,746	61,035
Insurance		599,362	37,356		74,080	3,433	714,231	81,756
		906,573,051	37,356		74,080	3,433	906,687,920	891,646,704
FISHERIES AND OCEANS	308,108	34,500,944	18,679		8,766,606	481,058	44,075,395	37,114,799

Statement of accounts receivable—*Continued*

Department and agency	1986 Current year Collectable Interdepartmental	1986 Current year Collectable Other	1986 Current year Uncollectable	1986 Previous years Collectable Interdepartmental	1986 Previous years Collectable Other	1986 Previous years Uncollectable	1986 Total	1985 Total
	$	$	$	$	$	$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—								
Department	310,904	6,127,320	7,191,769		22,874,680	26,468,801	62,973,474	54,688,016*
Environmental Studies Revolving Fund		1,508			66,403		67,911	72,188
	310,904	6,128,828	7,191,769		22,941,083	26,468,801	63,041,385	54,760,204*
JUSTICE—								
Department	260,136	3,484			6,116	3,083	272,819	213,378*
Federal Court of Canada	416	26,685			2,088	1,597	30,786	21,415
Supreme Court of Canada		872	31				903	448
	260,552	31,041	31		8,204	4,680	304,508	235,241*
LABOUR	14,663	7,827,018			8,933,074		16,774,755	12,284,714*
NATIONAL DEFENCE	9,976,687	34,868,636		2,810	9,178,332		54,026,465	52,025,752
NATIONAL HEALTH AND WELFARE—								
Department	115,877	12,617,855	144,205	10,886	6,774,904	903,272	20,566,999	19,756,692*
Medical Research Council		1,825					1,825	16,506
	115,877	12,619,680	144,205	10,886	6,774,904	903,272	20,568,824	19,773,198*
NATIONAL REVENUE—								
Customs and Excise (Note B)	3,621,072	60,681,671	82,353	3,492	149,175,719	3,871,923	217,436,230	208,157,561
Taxation (Note C)	307,487	423,596,364	6,344,452	35	2,299,357,812	510,267,796	3,239,873,946	3,582,510,310
	3,928,559	484,278,035	6,426,805	3,527	2,448,533,531	514,139,719	3,457,310,176	3,790,667,871
PARLIAMENT—								
House of Commons		38,659			38,534	15,919	93,112	85,575
PRIVY COUNCIL		97,131			4,419	314	101,864	189,992
PUBLIC WORKS—								
Department (Note D)	24,210,836	10,505,159	1,554,507	4,476,905	12,447,035	589,612	53,784,054	30,496,352*
Public Works Revolving Fund—Services and Management Account	247,049,345	7,694,765		895,465	300		255,639,875	223,003,116
	271,260,181	18,199,924	1,554,507	5,372,370	12,447,335	589,612	309,423,929	253,499,468*
REGIONAL INDUSTRIAL EXPANSION		15,526,583	3,781,073		23,473,230	81,319,970	124,100,856	114,529,453
SCIENCE AND TECHNOLOGY—								
National Research Council of Canada	3,588	716,167		28	432		720,215	381,764
Natural Sciences and Engineering Research Council		5,470					5,470	37,587
	3,588	721,637		28	432		725,685	419,351
SECRETARY OF STATE—								
Department	47,602	89,854,944	1,961,318	1,410	166,344,517	18,606,310	276,816,101	215,404,742
Public Service Commission	87,377	51,899		440	7,875	14,869	162,460	500,415
Staff Development and Training Revolving Fund	1,922,495	45,528		5,648	296	835	1,974,802	2,621,547
Social Sciences and Humanities Research Council		42,766			25,527	8,766	77,059	94,964
	2,057,474	89,995,137	1,961,318	7,498	166,378,215	18,630,780	279,030,422	218,621,668
SOLICITOR GENERAL—								
Department		107,233					107,233	89,164
Canadian Security Intelligence Service		748					748	
Correctional Service	2,440,302	1,167,730	529		2,698	114,241	3,725,500	4,819,875
National Parole Board	1,567						1,567	1,280
Royal Canadian Mounted Police	47,163	136,358,410		38,680	179,100		136,623,353	117,986,644
	2,489,032	137,634,121	529	38,680	181,798	114,241	140,458,401	122,896,963

Statement of accounts receivable—*Concluded*

Department and agency	1986 Current year Collectable Interdepartmental	1986 Current year Collectable Other	1986 Current year Uncollectable	1986 Previous years Collectable Interdepartmental	1986 Previous years Collectable Other	1986 Previous years Uncollectable	1986 Total	1985 Total
	$	$	$	$	$	$	$	$
SUPPLY AND SERVICES—								
Department	3,515,454	1,970,898		603,750	27,536		6,117,638	4,654,754
Supply Revolving Fund	120,844,011	4,967,000					125,811,011	136,457,514
Defence Production Revolving Fund	1,482,257						1,482,257	4,544,402
Statistics Canada	165,182	512,355		5,454	24,602		707,593	396,016
	126,006,904	7,450,253		609,204	52,138		134,118,499	146,052,686
TRANSPORT—								
Department	309,597	48,374,981	152,456	51,627	57,316,088	5,964,022	112,168,771	200,827,097*
Stores Revolving Fund	952,877	6,586		65	285	1,952	961,765	1,442,191
Self-Supporting Airports and Associated Ground Services Revolving Fund	33,107,967	38,256,759	129,062	10,163	899,847	1,063,373	73,467,171	73,916,359*
Canadian Aviation Safety Board		3,730				235	3,965	1,652
Canadian Transport Commission	712	50					762	2,327
Northern Pipeline Agency		25,800					25,800	669,081
	34,371,153	86,667,906	281,518	61,855	58,216,220	7,029,582	186,628,234	276,858,707*
TREASURY BOARD	4,434,565	2,171,198			2,102,477		8,708,240	4,636,338
VETERANS AFFAIRS	309,964	3,865,089	801,615	370	5,143,621	2,287,823	12,408,482	13,040,587
Total accounts receivable	489,564,906	2,001,885,582	46,025,847	8,604,045	3,069,208,505	680,252,724	6,289,541,609	6,674,544,924*
Less: total interdepartmental							498,168,951	613,733,301*
Net accounts receivable							5,791,372,658	6,060,811,623*

*Comparative figures for the previous year have been restated.

Notes to statement of accounts receivable

NOTE A—EMPLOYMENT AND IMMIGRATION—CANADA EMPLOYMENT AND IMMIGRATION COMMISSION

Receivables of the Unemployment Insurance Account are reported in 1985-86 for the first time. National Revenue—Taxation has reported $58,117,941 in Unemployment insurance accounts receivable as at March 31, 1986 ($61,638,172 as at March 31, 1985) in Note C.

NOTE B—NATIONAL REVENUE—CUSTOMS AND EXCISE

Not included in the statement are contingent receivables estimated at $140,351 for customs duties and excise taxes relating to motor vehicles and motor vehicle parts imported by vehicle manufacturers who have not fully complied with conditions specified under automotive incentive programs.

	Customs	Excise	Total
	$	$	$
Active	140,400,497	42,613,441	183,013,938
This category represents accounts other than bankruptcies and receiverships upon which collection action is being taken, and accounts being disputed or appealed which are awaiting a decision under governing acts or regulations. There are 12,773 such accounts.			
Active/uncollectable	6,275,577	28,146,715	34,422,292
This category includes accounts in bankruptcy or receivership awaiting finalization by trustees or receivers, and accounts awaiting approval for deletion by the Departmental Uncollectable Accounts Committee. There are 303 such accounts.			
	146,676,074	70,760,156	217,436,230

NOTE C—NATIONAL REVENUE—TAXATION

The total receivables amount to $3,239,873,946 and consist of 1,161,411 accounts:

	Collectable[1]		Uncollectable[2]		Total	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
By classification:						
Income tax—						
Individuals	898,728	1,563,478,891	14,910	133,631,119	913,638	1,697,110,010
Deductions at source	136,410	334,373,768	6,745	53,079,171	143,155	387,452,939
Miscellaneous[3]	4,647	14,513,808	289	148,063	4,936	14,661,871
Deferred tax[4]	585	1,072,910			585	1,072,910
Corporations[5]	92,749	869,792,924	1,756	28,812,031	94,505	898,604,955
Non-resident	3,159	44,493,285	128	2,771,242	3,287	47,264,527
Petroleum and gas	965	192,657,442	4	127,297	969	192,784,739
Resource royalty	41	345,047			41	345,047
Sundry (non-tax)	264	556,909	31	20,039	295	576,948
Total[5][6]	1,137,548	3,021,284,984	23,863	218,588,962	1,161,411	3,239,873,946

Note: refer to footnotes at bottom of the following table.

Notes to statement of accounts receivable—*Concluded*

(in thousands of dollars)

	Number of accounts	Amount
BY COLLECTION STATUS		
Current assessments:		
Assessed since January 1, 1986	268,427	428,654
Deferred tax[4]	585	1,073
Non-current assessments:		
Assessed in prior years		
Segregated uncollectable[2]	23,819	221,122
Bankrupts and receiverships	26,167	289,126
Under appeal	12,508	668,728
Others:		
(a) Under arrangement[7]	36,146	91,256
(b) Under definitive action[8]	17,434	196,594
(c) Not under definitive action[9]	210,610	1,232,332
(d) Minor balance	565,420	110,412
(e) Sundry—Non-tax revenue	295	577
Total[6]	1,161,411	3,239,874

[1] An amount of $298,023,286 representing accounts receivable from corporations and individuals in bankruptcy or in receivership is included herein, since the department has filed claims against their assets.

[2] An amount of $2,621,938 representing 3 uncollectable accounts for the fiscal years 1980-81 to be deleted from the accounts is included since Parliamentary approval to delete these debts has not been granted.

[3] The classification "Miscellaneous" includes tax and penalty assessed under T3-T4-T5 series of returns.

[4] Under Section 13 of the Income War Tax Act 1943-44, C. 14, taxes which were assessed need not be paid until death of the taxpayer.

[5] Part VIII Refundable Corporation Tax in respect of Scientific Research Tax Credit is not reflected as part of Corporation Tax Receivables. Assessments to the extent of $3,217,998 (number of accounts 1,730) have been levied based on designations filed. However, these are not receivables in the true sense as legal offsets are permitted by legislation and collectibility of these assessments in full is doubtful.

[6] Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in suspense accounts. Since assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these suspense accounts as at March 31, 1986 is $14,741,758 consisting of 11,273 accounts.

[7] The category "under arrangement" represents accounts for which conclusive arrangements to pay have been negotiated and terms of payment are definite.

[8] The category "under definitive action" represents accounts for which specific collection or legal action has been taken to control the accounts.

[9] The category "not under definitive action" represents accounts for which conclusive arrangements to pay have not been negotiated and terms of payment are not definite.

NOTE D—PUBLIC WORKS

Under the heading of 1986 previous years collectable, are included the following deferred accounts:

	$
Electric Reduction Company of Canada Ltd	1,576,081
Gulf Oil Canada Ltd	3,545,558
	5,121,639

Deletions from accounts receivable during 1985-86

Department and agency	Number of items	Amount[1]
		$
AGRICULTURE	236	331,476
COMMUNICATIONS—		
Canadian Radio-television and Telecommunications Commission	2	137,727
National Library	7	220
National Museums of Canada	201	27,895
Public Archives	277	10,421
CONSUMER AND CORPORATE AFFAIRS	276	520,609
EMPLOYMENT AND IMMIGRATION	3,712	543,751
ENERGY MINES AND RESOURCES—		
Department	2,312	412,855
National Energy Board	1	10,597
ENVIRONMENT	15	5,146
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	142	170,551
	48	46,706[2]
JUSTICE	4	14
LABOUR	8	321
NATIONAL DEFENCE	1,005	79,810
NATIONAL HEALTH AND WELFARE—		
Department	26,759	4,271,654[3]
	1,629	108,521
Medical Research Council	1	1,556
NATIONAL REVENUE—		
Customs and Excise	1,035	29,882,810[4]
	30	79,050[5]
Taxation	16,565	328,644,737[6]
	10,410	91,348,107[5]
REGIONAL INDUSTRIAL EXPANSION	2	216,025
SCIENCE AND TECHNOLOGY—		
National Research Council of Canada	251	12,924
Natural Sciences and Engineering Research Council	1	36,456
SECRETARY OF STATE—		
Department	553	1,041,753
	671	1,056,338[5]
Social Sciences and Humanities Research Council	8	4,005
SOLICITOR GENERAL—		
Department	1	2,119[5]
Correctional Service	71	1,238
Royal Canadian Mounted Police	74	70,612
SUPPLY AND SERVICES	5,668	379,283
TRANSPORT—		
Department	3,301	640,680
	1	1,583,864[7]
Self-Supporting Airports and Associated Ground Services Revolving Fund	3,925	227,719
Northern Pipeline Agency	2	800
VETERANS AFFAIRS	1,566	1,649,794
	3,904	2,788,006[8]
	5	26,590[9]
	84,679	466,372,740

[1] Amounts reported under this column were deleted pursuant to Section 18 of the Financial Administration Act unless otherwise indicated.

[2] Authority—Vote 546, Appropriation Act No. 3, 1953 as amended.

[3] Remissions under Sec 22(3) Old Age Security Act.

[4] All the accounts deleted during the year under Section 18 of the Financial Administration Act were approved by the department during the 1985-86 fiscal year.
Of the 316 accounts totalling $26,864,878, 77 totalling $6,401,757 were approved departmentally during the 1985-86 fiscal year and the balance of 239 totalling $20,463, 121 were approved during the fiscal years 1980-81 to 1984-85.

[5] Authority—Bankruptcy Act.

[6] Of this total, $6,347,831 is recoverable from the Canada Pension Plan.

[7] Authority—Northern Transportation Company Limited Disposal Act.

[8] Remissions under Section 19(2) War Veterans Allowance Act.

[9] Authority—Section 26(1) Veterans Land Act.

SECTION 5

1985-86
PUBLIC ACCOUNTS

Professional and Special Services

CONTENTS

	Page
Agriculture	5.4
Communications	5.5
Consumer and Corporate Affairs	5.6
Employment and Immigration	5.7
Energy, Mines and Resources	5.9
Environment	5.12
External Affairs	5.14
Finance	5.15
Fisheries and Oceans	5.16
Governor General	5.17
Indian Affairs and Northern Development	5.17
Justice	5.18
Labour	5.19
National Defence	5.20
National Health and Welfare	5.23
National Revenue	5.25
Parliament	5.26
Privy Council	5.26
Public Works	5.27
Regional Industrial Expansion	5.29
Science and Technology	5.30
Secretary of State	5.31
Solicitor General	5.32
Supply and Services	5.34
Transport	5.36
Treasury Board	5.40
Veterans Affairs	5.40

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents a summary of professional and special services by ministry and main classification for the year ended March 31, 1986. This section also presents, for each program, the total amount spent for each classification of services together with a detailed listing of (a) individual payments of $50,000 or over; or (b) the aggregate of all payments to one individual or one organization that totals $50,000 or over. A summary of total current year's expenditure (standard object 04) by department and agency is provided in Section 1 (table 4) of Volume II (Part I).

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES BY MAIN CLASSIFICATION FOR THE YEAR ENDED MARCH 31, 1986

Ministry	Accounting services	Computer services (informatic)	Engineering services (including research)	Health and welfare services	Legal services
	$	$	$	$	$
Agriculture	893,911	1,445,550	2,995,549	14,752	38,822
Communications	900,483	2,779,805	8,340,116	26	324,882
Consumer and Corporate Affairs	50,201	746,731	11,120	35	2,198,571
Employment and Immigration	38,290,868	248,831	727,514	5,909,479	795,563
Energy, Mines and Resources	2,229,023	5,087,261	14,349,952	7,710	257,893
Environment	588,918	1,942,858	14,279,672	110,972	418,349
External Affairs	710,466	3,545,404	3,035,755	30,628	1,035,316
Finance	14,847,454	651,698			1,449,429
Fisheries and Oceans	605,944	4,643,511	3,670,928	6,257	1,043,781
Governor General					
Indian Affairs and Northern Development	2,853,781	1,507,273	10,187,865	4,202,884	586,626
Justice	118,505	294,964		10,127	1,619,888
Labour	103,430	91,110	1,008,911	46,032	307,858
National Defence	68,696	5,926,201	77,385,854	22,250,933	299,532
National Health and Welfare	1,884,278	3,283,589	121,341	50,923,261	7,651,426
National Revenue	81,503	1,880,793	210,621	492,709	1,415,511
Parliament	24,334	193,430			117,426
Privy Council	124,245	1,053,704			1,760,082
Public Works	297,233	4,780,965	50,564,856	15,372	466,515
Regional Industrial Expansion	2,385,568	3,453,062	69,609		773,697
Science and Technology	201,811	1,817,151	12,814,139	2,266	4,040
Secretary of State	362,717	2,525,811		69	17,011
Solicitor General	177,633	118,114	70,099	42,149,373	587,130
Supply and Services	4,459,803	1,536,680	81,527		108,267
Transport	971,658	2,229,406	21,207,416	974,090	712,823
Treasury Board	12,000	44,201			1,250
Veterans Affairs		305,795		117,272,902	12,569
Total	73,244,463	52,133,898	221,132,844	244,419,877	24,004,257

		Training and educational services				
Protection services	Scientific services (including research)	Non-public servants	Public servants	Other professional services	Other services	Total
$	$	$	$	$	$	$
1,458,608	10,300,655	2,682	1,636,901	7,626,896	25,062,290	51,476,616
3,546,634	802,646	60,171	1,297,302	20,709,080	28,768,316	67,529,461
70,835	1,475,380		406,102	3,012,360	3,126,853	11,098,188
1,851,450		523,515,481	1,296,663	31,769,898	12,857,088	617,262,835
1,809,351	39,428,103	936,847	2,191,193	31,678,670	36,763,733	134,739,736
3,032,426	17,836,708	151,977	1,757,569	6,755,541	31,388,790	78,263,780
6,578,010		1,234,598	2,755,652	17,999,368	27,333,728	64,258,925
829,392		282,877	438,955	3,841,533	5,343,824	27,685,162
1,757,598	18,734,675	80,215	1,031,208	9,308,728	30,539,448	71,422,293
			8,223	61,503	270,678	340,404
3,475,553	1,431,387	3,758,008	922,702	10,823,468	10,060,273	49,809,820
830,579			696,721	6,270,723	4,734,561	14,576,068
153,780	25,370	2,630	442,584	2,176,631	8,998,938	13,357,274
27,815,178	2,335,480	59,259,430	17,549,730	47,214,262	150,440,798	410,546,094
1,112,278	4,533,355		1,494,221	4,330,637	11,169,330	86,503,716
4,527,924	96,331	13,400	2,170,082	2,390,969	17,610,438	30,890,281
28,686		22,304	502,591	3,786,964	2,279,311	6,955,046
733,175			275,255	3,314,301	7,194,053	14,454,815
11,152,225	97,214		754,101	7,193,871	243,303,198	318,625,550
658,689			991,259	15,716,137	12,752,538	36,800,559
1,251,566	2,472,194	44,107	564,598	16,411,863	11,470,004	47,053,739
445,381		10,315	3,299,306	13,490,370	19,204,104	39,355,084
13,684,472	398,237	10,977,931	1,597,665	12,328,532	45,612,223	127,701,409
2,803,067	14,942,365	119,572	3,901,726	10,685,145	37,288,213	75,926,365
33,676,687	1,011,444	302,409	6,680,973	48,160,322	116,310,321	232,237,549
			328,627	2,386,447	5,297,417	8,069,942
1,164,037			672,635	1,098,096	8,460,751	128,986,785
124,447,581	115,921,544	600,774,954	55,664,544	340,542,315	913,641,219	2,765,927,496

AGRICULTURE $51,476,616

Department $51,232,946

ADMINISTRATION PROGRAM $4,880,617

Accounting services $550,928—Deloitte Haskins and Sells Ottawa Ont $56,375, Government of Canada—Supply and Services Canada Hull Que $237,862.

Computer services (informatic) $653,970—Domus Software Ltd Ottawa Ont $242,824, Ourscan Group Inc Ottawa Ont $56,885, Ultracom Consulting Ltd Services Ottawa Ont $192,305.

Health and welfare services $200

Legal services $3,540

Protection services $142,903—Canadian Corps of Commissionaires Ottawa Ont $120,083.

Scientific services (including research) $25,136

Training and educational services—Public servants $377,290—Ecole de langues Gerard Caron Ltee Vanier Ont $61,600.

Other professional services $1,028,807—Agri Studies Canwest Inc Guelph Ont $85,000, Comshare Ltd Rexdale Ont $276,076, D P A Group Inc Ottawa Ont $179,818.

Other services $2,097,843—Canada Systems Group Ottawa Ont $109,112, Comshare Ltd Rexdale Ont $650,958, D E Systems Ltd Ottawa Ont $61,007, Government of Canada—Supply and Services Canada Hull Que $502,110.

AGRI-FOOD DEVELOPMENT PROGRAM $22,492,600

Accounting services $157,452—Government of Canada—Supply and Services Canada Hull Que $87,088.

Computer services (informatic) $401,125—Exocom Systems Corp Ottawa Ont $84,115.

Engineering services (including research) $2,130,110—Associated Engineering (Sask) Ltd Regina Sask $101,195, Beckie Hydrogeologists Ltd Regina Sask $88,510, Catterall & Wright Ltd Saskatoon Sask $85,758, Epec Consulting (Sask) Ltd Regina Sask $93,774, Government of Canada—Public Works Canada Hull Que $70,907, Ottawa Ont $1,044,088, Reid Crowther & Partners Ltd Regina Sask $84,326, S N C Engineering & Project Management Services Inc Toronto Ont $52,981, UMA Engineering Ltd Saskatoon Sask $128,259.

Health and welfare services $5,962

Legal services $6,273

Protection services $1,007,064—Canadian Corps of Commissionaires Calgary Alta $136,659, Halifax NS $54,999, Montreal Que $67,048, Regina Sask $110,261, Saint John NB $90,967, Ste-Foy Que $66,327.

Scientific services (including research) $6,506,517—Agricultural and Energy Engineering Ltd Moorefield Ont $64,708, Applied Bio-nomics Ltd Sidney BC $114,163, Canadian Frozen Food Association Ottawa Ont $54,000, Centre de recherche industrielle de Que Ste-Foy Que $143,988, C I B C Slough England $133,683, Diversified Research Laboratories Toronto Ont $143,455, Federated Co-operative Ltd Saskatoon Sask $63,195, Flexi-Coil Ltd Saskatoon Sask $64,949, Natural Sciences and Engineering Research Council Ottawa Ont $842,406, Inmarint Ottawa Ont $94,117, Ontario Research Foundation Mississauga Ont $234,820, P O S Pilot Plant Corporation Saskatoon Sask $174,239, St Lawrence Reactors Ltd Mississauga Ont $124,309, University of: Alberta Edmonton Alta $142,140, British Columbia Vancouver BC $207,706, Carleton Ottawa Ont $61,647, Guelph Guelph Ont $216,184, Laval Quebec Que $214,745, Manitoba Winnipeg Man $212,996, New Brunswick Fredericton NB $95,586, Toronto Toronto Ont $80,455, Urgel Delisle et Associés St-Charles-sur-Richelieu Que $153,857.

Training and educational services—Non-public servants $73

Training and educational services—Public servants $575,169—Government of Canada—Public Service Commission Ottawa Ont $66,782.

Other professional services $4,206,884—Canola Council of Canada Winnipeg Man $200,000, Everett Biggs Ltd Brampton Ont $50,492, Ferme Olympique St-Pierre-de-Broughton Que $111,102, Lethbridge Animal Clinic Lethbridge Alta $88,911, MacLaren Plansearch Ltd Halifax NS $216,220, Maritime Testing (1985) Ltd Dartmouth NS $201,940, Nova Scotia Agricultural College Truro NS $84,576, Prairie Agricultural Machinery Institute Portage La Prairie Man $70,000, Research and Productivity Council Fredericton NB $93,773, Ron Pulsifer Public Relations Kentville NS $60,201, University of: British Columbia Vancouver BC $166,449, Laval Ste-Foy Que $101,304, Manitoba Winnipeg Man $184,800, McGill Montreal Que $53,795, Saskatchewan Saskatoon Sask $310,002, Underwood McLellan Winnipeg Man $50,000, Urgel Delisle et Associés St-Charles-sur-Richelieu Que $55,676.

Other services $7,495,971—Arndt-Air Ltd Weyburn Sask $59,631, Ambassador Building Maintenance Ltd Windsor Ont $50,920, Bradson Personnel Service Ottawa Ont $63,010, Canada Systems Group Ottawa Ont $209,799, Crowntek Communications Inc Willowdale Ont $632,232, Government of Canada—Energy, Mines and Resources Canada Ottawa Ont $75,628, Supply and Services Canada Hull Que $1,659,549, Ontario Dairy Herd Improvement Corp Toronto Ont $73,415, SaskComp Regina Sask $63,271.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM $14,067,584

Computer services (informatic) $237,315—Digital Equipment of Canada Ltd Ottawa Ont $61,342, D M R and Associates Ottawa Ont $74,972.

Engineering services (including research) $535,235—Government of Canada—Public Works Canada Ottawa Ont $515,833.

Health and welfare services $6,573

Legal services $27,365

Protection services $64,988

Scientific services (including research) $327,944—Cantest Ltd Vancouver BC $54,144, Mann Testing Laboratories Ltd Mississauga Ont $57,655.

Training and educational services—Public servants $310,816

Other professional services $848,842—Mann Testing Laboratories Ltd Mississauga Ont $260,239.

Other services $11,708,506—Canadian Seed Growers Association Ottawa Ont $59,175, Cantest Ltd Vancouver BC $994,349, Charlettetown Driving Park Charlottetown PEI $170,046, Government of Canada—Supply and Services Canada Hull Que $529,422, Hector Jolicoeur Inc Montreal Que $161,152, Hippodrome Blue Bonnets Inc Montreal Que $56,054, Leader Linen Toronto Ont $111,775, Lynn and Johnston Laboratories Inc Lachine Que $940,362, Mann Testing Laboratories Ltd Mississauga Ont $952,195, Mendelson Films Ltd Mississauga Ont $2,411,785, Modern Livestock Ltd Clyde Alta $59,577, Orangeville Raceway (Ontario) Ltd Orangeville Ont $62,085, Photo Lambert (1977) Inc Pointe-aux-Trembles Que $1,234,294, Quantum Management Services Ltd Montreal Que $58,174, Saskatchewan Wheat Pool Regina Sask $60,351, The Ontario Jockey Club Rexdale Ont $100,422,

AGRICULTURE—*Concluded*

United Cooperatives of Ontario Toronto Ont $58,979, Western Linen Supply Co Ltd Edmonton Alta $58,818.

CANADIAN FORESTRY SERVICE PROGRAM $9,413,957

Accounting services $48,712

Computer services (informatic) $152,350—D M R and Associates Ltd Ottawa Ont $74,397.

Engineering services (including research) $268,204—Government of Canada—Public Works Canada Ottawa Ont $195,422.

Health and welfare services $1,689

Legal services $1,150

Protection services $243,653—Canadian Corps of Commissionaires Sault Ste Marie Ont $54,922, Ste-Foy Que $50,882, Edmonton Alta $56,656, Victoria BC $61,782.

Scientific services (including research) $3,406,413—Alberta Energy and Natural Resources Edmonton Alta $90,010, Commonwealth Institute of Biological Control Slough England $90,000, Devaron Resources Surveys Ltd Ottawa Ont $75,000, Forintek Canada Corp Vancouver BC $434,226, Highlands Contracting Ltd Gander Nfld $55,000, Natural Sciences and Engineering Research Council of Canada Ottawa Ont $190,409, Northland Associates Ltd St John's Nfld $52,974, University of: Alberta Edmonton Alta $209,574, British Columbia Vancouver BC $180,612, Calgary Calgary Alta $89,532, Guelph Guelph Ont $162,987, New Brunswick Fredericton NB $164,333, Queen's Kingston Ont $89,440, Saskatchewan Saskatoon Sask $81,352, Simon Fraser Burnaby BC $62,226, Toronto Toronto Ont $189,624.

Training and educational services—Non-public servants $2,609

Training and educational services—Public servants $283,538

Other professional services $1,469,770—Forintek Canada Corp Ottawa Ont $98,540, Vancouver BC $65,013, Government of Canada—Supply and Services Canada Hull Que $114,515, Université Laval Ste-Foy Que $254,422.

Other services $3,535,869—D M R and Associates Ltd Ottawa Ont $61,950, K B M Forestry Consultants Inc Thunder Bay Ont $50,000, New Brunswick Federation of Woodlot Owner Inc Fredericton NB $399,000, Government of Canada—Supply and Services Canada Hull Que $374,682, O'Hare Contracting Fredericton NB $67,387, Province of New Brunswick Fredericton NB $253,500, Silver-Crew Ltd Fredericton NB $58,558, Sunlite Floor Cleaners Ltd Sault Ste Marie Ont $67,705.

CANADIAN GRAIN COMMISSION PROGRAM $378,188

Computer services (informatic) $586

Engineering services (including research) $62,000—Government of Canada—Public Works Canada Willowdale Ont $62,000.

Health and welfare services $328

Scientific services (including research) $34,645

Training and educational services—Public servants $75,946

Other professional services $16,916

Other services $187,767—Government of Canada—Supply and Services Canada Hull Que $104,154.

Canadian Dairy Commission $207,702

Accounting services $116,223

Legal services $494

Training and educational services—Public servants $12,023

Other professional services $55,677

Other services $23,285

Canadian Livestock Feed Board $35,968

Accounting services $20,596

Computer services (informatic) $204

Training and educational services—Public servants $2,119

Other services $13,049

COMMUNICATIONS $67,529,461

Department $34,749,724

COMMUNICATIONS AND CULTURE PROGRAM $33,279,374

Accounting services $356,220

Computer services (informatic) $1,230,718—Woods Gordon Management Consultants Toronto Ont $75,000, Consortium Montreal Que $56,198.

Engineering services (including research) $8,250,378—Calian Technology Ltd Ottawa Ont $54,153, Communication Development Ltd Cambridge Ont $427,291, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $5,757,896, Telesat Canada Ottawa Ont $268,655, Adams and Russell Boston Mass USA $51,800, TWT Power Supply Georgetown Ont $65,490, Microtel Pacific Burnaby BC $83,322.

Health and welfare services $26

Legal services $191,041

Protection services $621,151

Scientific services (including research) $726,407—Spar Aerospace Ste-Anne-de-Bellevue Que $462,252.

Training and educational services—Public servants $469,664

Other professional services $14,542,960—Gandalf Systems Group Nepean Ont $119,089, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $750,143, Canadian Astronautics Ltd Ottawa Ont $508,047, Garrett Manufacturing Ltd Rexdale Ont $156,414, Federal Business Development Montreal Que $55,000, Canadian Harbour Place Corp Vancouver BC $500,000, Dynacon Enterprises Ltd Thornhill Ont $119,889, ABT Associates of Canada Toronto Ont $60,000, Marie-Josée Raymond Producer Montreal Que $84,000, Moniteq Ltd Concord Ont $69,295, King 406 BLB Winnipeg Man $76,453, DOC DND Field Trial Ottawa Ont $1,916,561, Econosult Montreal Que $59,963, Socioscope Ottawa Ont $55,475.

Other services $6,890,809—Canadian Systems Group Ltd Ottawa Ont $932,243, DTMR Laval Que $1,062,776, Public Works Canada Ottawa Ont $146,249, Johnson and Higging Willis Toronto Ont $75,000, Industrial Life Technical Montreal Que $59,030.

COMMUNICATIONS AND CULTURE PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND $1,470,350

Computer services (informatic) $112,330

Training and educational services—Public servants $70,515

Other professional services $79,666

Other services $1,207,839—Canada Systems Group Ottawa Ont $272,921, Government of Canada—Department of Supply and Services Ottawa Ont $85,539, L'Industrielle-Services Techniques Inc Montreal Que $443,766, Plan Tel Inc Montreal Que $134,784,

COMMUNICATIONS—*Concluded*

Telecommunications Service Bureau International Inc Rexdale Ont $74,372.

Canadian Radio-television and Telecommunications Commission $1,350,439

Accounting services $26,696

Computer services (informatic) $166,505

Legal services $31,166

Protection services $139,285—Canadian Corps of Commissionaires Ottawa Ont $139,087.

Training and educational services—Non-public servants $60,171

Training and educational services—Public servants $15,660

Other professional services $241,222—Ryan Associates Reg'd Ottawa Ont $64,000, Stratavision Inc Toronto Ont $56,113.

Other services $669,734—BBM Bureau of Measurement Don Mills Ont $93,475, Crowntek Communications Inc Ottawa Ont $170,912, Fairbairn Executive Services Ltd Ottawa Ont $71,287.

National Film Board $11,100,137

Accounting services $10,500

Legal services $102,675—Baker Nudleman and Lamontagne Montreal Que $63,463.

Protection services $296,834—Canadian Corps of Commissionaires Montreal Que $296,834.

Training and educational services—Public servants $163,171

Other professional services $2,726,429

Other services $7,800,528—Actra Fraternal Benefit Society Toronto Ont $64,080, A R A Consultants Toronto Ont $74,500, Bailey Norma Winnipeg Man $50,000, Harbourfront Corp Toronto Ont $100,000, International Psychomedia Vancouver BC $141,000, Laxer James Toronto Ont $60,000, Tilley Carson and Findlay Toronto Ont $77,766, T V Ontario Toronto Ont $171,129, Yaletown Productions Inc Vancouver BC $69,430.

National Library $6,828,341

Computer services (informatic) $721,286—Canada Systems Group Ottawa Ont $50,000, Cognos Ottawa Ont $256,149, Computer Gateways Inc Ottawa Ont $139,160, KAIF Informatics Ltd Kanata Ont $54,773, Peat Marwick and Partners Ottawa Ont $73,200.

Training and educational services—Public servants $159,060—Public Service Commission Ottawa Ont $71,980.

Other professional services $1,010,624—Canadian Institute for Historical Microreproductions Ottawa Ont $176,847, National Film Board Montreal Que $50,030, Université Laval Ste-Foy Que $50,000, University of Toronto Library Toronto Ont $56,730.

Other services $4,937,371—Campbell Laser Printing Ottawa Ont $53,666, Central Microfilm Operations Nepean Ont $274,302, National Research Council Ottawa Ont $3,822,160, Peat Marwick and Partners Ottawa Ont $142,366, Smith Irwin & Conley Smith Falls Ont $61,598.

National Museums of Canada $7,712,740

Accounting services $192,647—Audit Service Bureau SSC (Services) Ottawa Ont $187,097.

Computer services (informatic) $279,825—RA Hargrave and Assoc Ottawa Ont $57,671.

Engineering services (including research) $82,558—Commonwealth Historic Research Management Ltd Ottawa Ont $60,408.

Protection services $1,819,419—Canadian Corps of Commissionaires Ottawa Ont $374,660, National Protective Service Ottawa Ont $63,947, Pinkerton Security Ottawa Ont $1,374,679.

Scientific services (including research) $73,839

Training and educational services—Public servants $201,617—Public Service Commission Ottawa Ont $77,498.

Other professional services $804,442—Bureau of Management Consulting SSC (Services) Hull Que $63,493, Interface Consulting Ottawa Ont $82,270.

Other services $4,258,393—Alan W Todd Design Ottawa Ont $160,680, Associates of Science and Technology Ottawa Ont $69,085, Canada Systems Group Ltd Ottawa Ont $193,110, H L Goodwin Associates Ottawa Ont $598,438, Lemmex and Associates Ottawa Ont $51,468, Linnean Systems Los Angeles Calif USA $75,418, MacDonald and Brisson Ottawa Ont $136,469, Sharon Professional Services Ottawa Ont $51,722, Special Events Planning Ltd Ottawa Ont $308,945, Supply and Services Hull Que $425,332.

Public Archives $5,788,080

Accounting services $314,420—Audit Services Bureau Hull Que $290,831.

Computer services (informatic) $269,141—DMR Associates Ottawa Ont $86,465, Systemhouse Ltd Ottawa Ont $52,763.

Engineering services (including research) $7,180

Protection services $669,945—Canadian Corps of Commissionaires Ottawa Ont $653,195.

Scientific services (including research) $2,400

Training and educational services—Public servants $217,615—Public Service Commission Ottawa Ont $103,525.

Other professional services $1,303,737—Audit Services Bureau Ottawa Ont $66,329, Automation Centre of Ottawa Ltd Ottawa Ont $74,753, Bureau of Management Consultants Ottawa Ont $200,830, External Affairs Ottawa Ont $60,409, National Film Board Montreal Que $111,708.

Other services $3,003,642—ARC Industries Ottawa Ont $129,842, Audit Services Bureau Hull Que $619,163, Canada Systems Group Ottawa Ont $216,463, Canadian Broadcasting Corporation Ottawa Ont $297,410, Comshare Ltd Rexdale Ont $175,175, Film House Group Toronto Ont $169,333, First City Capital Ltd Ottawa Ont $212,984, Harrington Temporary Services Ottawa Ont $68,181, MacDonald & Brisson Personnel Ottawa Ont $124,715, National Film Board Montreal Que $50,030.

CONSUMER AND CORPORATE AFFAIRS $11,098,188

Department $10,730,480

Accounting services $50,201

Computer services (informatic) $746,731—Cadham Hayes Systems Inc Ottawa Ont $62,547, Datastream Consulting Inc Ottawa Ont $71,920, DMR and Associates Ottawa Ont $110,041, Honeywell Ltd North York Ont $113,727, Indigo Software Ltd Ottawa Ont $72,914, Sysnovators Ltd Gloucester Ont $70,313.

Engineering services (including research) $11,120

Health and welfare services $35

CONSUMER AND CORPORATE AFFAIRS—*Concluded*

Legal services $1,988,834—Aikins McAuley and Thorvaldson Winnipeg Man $85,409, Byers Casgrain Montreal Que $56,498, Desjardins Ducharme Desjardins and Bourque Montreal Que $219,083, Gowling and Henderson Ottawa Ont $135,318, Holden Murdoch and Findlay Toronto Ont $79,578, McCaffrey and Company Calgary Alta $382,364, Osler Hoskin and Harcourt Toronto Ont $51,316, Rivard Hickson Sillery Que $257,927, Weir and Foulds Toronto Ont $57,331.

Protection services $70,835—Canadian Corps of Commissionaires Ottawa Ont $63,473.

Scientific services (including research) $1,475,380—Canada Mortgage and Housing Corporation Ottawa Ont $883,051, Queen's University Kingston Ont $56,906, The Hospital Medical Records Institute Don Mills Ont $67,400, The Proctor and Redfern Group Don Mills Ont $64,018.

Training and educational services—Public servants $398,584—Public Service Commission of Canada Ottawa Ont $148,886.

Other professional services $2,873,009—Canada Systems Group Ltd Ottawa Ont $69,249, Canada Market Research Ltd Toronto Ont $85,000, Canadian Council on Children and Youth Ottawa Ont $204,110, CEGIR Ottawa Ont $60,514, Communications Quatre-Vents Cap Rouge Que $54,806, Control Data Canada Ltd Mississauga Ont $92,885, Hushion Patterson Milligan and Company Ottawa Ont $80,465, Ogilvy Renault Montreal Que $56,485, Paul A Joncas Ltd Saint-Laurent Que $50,392, Paul Ziff and Company Calgary Alta $68,029, Peat Marwick and Partners Toronto Ont $55,725, Rivard Hickson Sillery Que $103,596, SDC Information Services Toronto Ont $86,598, Supply and Services Hull Que $83,212, Synchrocom Communications Ottawa Ont $76,000.

Other services $3,115,751—Canada Systems Group Ltd Ottawa Ont $1,350,674, Correctional Service of Canada Ottawa Ont $99,841, Staffing Consultants (Ottawa) Ltd Ottawa Ont $65,455, Supply and Services Hull Que $538,079.

Restrictive Trade Practices Commission $367,708

Legal services $209,737—Lang Michener Cranston Farquharson Toronto Ont $178,573.

Training and educational services—Public servants $7,518

Other professional services $139,351—Protelum Ltd Ottawa Ont $76,553.

Other services $11,102

EMPLOYMENT AND IMMIGRATION $617,262,835

Department/Canada Employment and Immigration Commission $617,105,468

CORPORATE AND SPECIAL SERVICES PROGRAM $21,248,598

Accounting services $9,395,680—Audit Services Bureau SSC Ottawa Ont $310,952, Supply and Services Canada Hull Que $9,010,202.

Computer services (informatic) $183,328—Nortak Software Ltd Ottawa Ont $52,260.

Engineering services (including research) $668,375—Supply and Services Canada Hull Que $668,214.

Health and welfare services $573

Legal services $7,527

Protection services $1,180,282—Canadian Corps of Commissionaires Montreal Que $148,643, Ottawa Ont $881,255, Saint John NB $132,340.

Training and educational services—Public servants $708,771—Burroughs Canada Ottawa Ont $88,323, Public Service Commission of Canada Ottawa Ont $251,229.

Other professional services $2,949,127—Administration 2000 Inc Montreal Que $61,999, Bureau of Management Consulting SSC Ottawa Ont $1,847,713, Ernst and Whinney Management Consultants Ottawa Ont $118,400, Garderie du Portage Hull Que $78,226, Levy-Coughlin Partnership Toronto Ont $71,415.

Other services $6,154,935—Automation Centre of Ottawa Ltd Ottawa Ont $109,374, Canada Post Corp Ottawa Ont $246,491, Computer Sciences Canada Ltd Willowdale Ont $69,781, Industrielle-Services Techniques Inc Montreal Que $1,077,275, IP Sharp Associates Ltd Toronto Ont $91,113, Public Works Canada Ottawa Ont $186,167, Nortak Software Ltd Ottawa Ont $180,690, Portage Personnel Ltd Hull Que $114,085, Statistics Canada Ottawa Ont $96,282, Supply and Services Canada Hull Que $2,826,233.

EMPLOYMENT AND INSURANCE PROGRAM $588,902,542

Accounting services $28,874,000—Revenue Canada Taxation Ottawa Ont $28,874,000.

Computer services (informatic) $65,503

Engineering services (including research) $58,955—Public Works Canada Montreal Que $55,476.

Health and welfare services $1,794,456—Dr S E Scherer Toronto Ont $100,164.

Legal services $512,874

Protection services $612,571—Canadian Corps of Commissionaires Edmonton Alta $56,220, Montreal Que $135,186, Saint John NB $64,340, St John's Nfld $61,688, Toronto Ont $99,571, Vancouver BC $98,307.

Training and educational services—Non-public servants $523,515,481—Advance Business College Vancouver BC $79,811, Applied Linguistics Winnipeg Man $495,764, Burnaby Career Centre Burnaby BC $287,512, Canada Language Centre Ltd Vancouver BC $386,456, Canadian Career Centre Edmonton Alta $142,970, Canadian Mothercraft Society Ottawa Ont $184,063, Canadian Underwater Training Centre Toronto Ont $126,464, Control Data Institute North York Ont $182,763, Department of Education Yellowknife NWT $4,651,680, DOH Day De Class Indian Friendship Prince George BC $70,919, Edmonton Catholic School Edmonton Alta $86,537, Executive Secretarial College Victoria BC $122,623, George Brown College Toronto Ont $190,957, Government of Prince Edward Island Charlottetown PEI $4,646,167, Government of Quebec Montreal Que $133,511,310, Ha-Ho-Payuk School Port Alberni BC $78,342, Henderson College of Business Calgary Alta $200,768, Hewett Productions Ltd Vancouver BC $94,018, Holland College Charlottetown PEI $313,070, Honeywell Institute Toronto Ont $109,902, Horizon College Vancouver BC $107,420, Itec Industrial Training Centre Richmond BC $709,913, Jack Bredin Community Institution Edmonton Alta $285,768, Keyin Technical College St John's Nfld $89,351, Kirkness Adult Learning Centre Winnipeg Man $940,065, Labourers Local 183 Toronto Ont $136,710, Learning Enrichment Foundation Toronto Ont $75,174, Life Skills Training Centre Edmonton Alta $295,018, Liuna Local 527 Training Trust Fund Ottawa Ont $76,007, Local 736 Iron Workers Trade Improvement Hamilton Ont $94,419, Local 837 Training Trust Fund Hamilton Ont $61,420, Marie Tomoko Commercial College New Westminster BC $198,772, McKay Career Training Vancouver BC $98,917, McKay Computer College Edmonton Alta $80,062, Media Training Institute Terrace BC

EMPLOYMENT AND IMMIGRATION—*Continued*

$117,880, Minister of Finance Province of New Brunswick Fredericton NB $17,417,612, Minister of Finance Province of Nova Scotia Halifax NS $730,329, MTC College Vancouver BC $82,866, Native Adult Education Centre Vancouver BC $432,230, Native Communications Society Vancouver BC $50,427, Newfoundland Exchequer Account St John's Nfld $17,305,367, Office of the Future Training School Toronto Ont $55,109, Operating Engineers Training Institute of Ontario Toronto Ont $67,186, Pash System Ltd Winnipeg Man $50,080, Petroleum Industry Training Service Fort Good Hope Alta $375,600, Pierre Dubrulle Culinary School Vancouver BC $189,003, Pitman Business College Vancouver BC $174,752, Prince Albert Business College Prince Albert Sask $90,066, Province of British Columbia Victoria BC $52,277,931, Province of Manitoba Winnipeg Man $24,503,703, Province of Saskatchewan Regina Sask $21,598,846, Provincial Treasurer Edmonton Alta $45,126,704, Reliance College of Business Ltd Regina Sask $79,819, Salvation Army Toronto Ont $126,280, Saskatoon Business College Ltd Saskatoon Sask $51,909, Sprott Shaw College of Business Victoria BC $82,059, Success Commercial College Winnipeg Man $334,537, Treasurer of Ontario Toronto Ont $57,100,288, Under Tech School North Vancouver BC $365,430, Union Culturelle de Francophones Toronto Ont $75,525, University of Manitoba Winnipeg Man $219,830, University of Winnipeg Winnipeg Man $208,000, Vancouver Island Industrial Education Nanaimo BC $85,036, Victoria Vocational College Victoria BC $161,531, Victoria Skills Upgrading Victoria BC $111,959, Willis Business College North York Ont $611,496, Yukon Territory Whitehorse YT $1,995,195.

Training and educational services—Public servants $526,633—Public Service Commission of Canada Ottawa Ont $69,200.

Other professional services $26,573,669—A Must for Youth Sydney NS $135,249, Abegweit Band Council Cornwall PEI $52,589, ABT Associates of Canada Toronto Ont $169,441, Action Emploi Minganie et Basse Côte-Nord Inc Havre St-Pierre Que $112,669, Action Jeunesse Travail des Moulins Inc Terrebonne Que $102,944, Armstrong Enderby Youth Employment Association Armstrong BC $82,703, Association of Canadian Community Colleges Toronto Ont $60,300, Association Canadienne pour la santé mentale Quebec Que $112,419, Association des Paraplégiques du Québec Montreal Que $53,153, AWARE Society New Westminster BC $255,786, Battleford's Native Outreach North Battleford Sask $86,888, BC Native Women's Society Kamloops BC $80,826, Bouee Inc Drummondville Que $70,142, Burns Lake Community Development Association Burns Lake BC $57,798, Canada Consulting Group Inc Toronto Ont $123,831, Canadian Facts Toronto Ont $73,440, Canadian Manufacturers Association Toronto Ont $91,000, Canadian National Institute for the Blind: Fredericton NB $106,788, Regina Sask $87,909, Toronto Ont $157,831, Vancouver BC $139,461, Winnipeg Man $59,197, Canadian Paraplegic Association Fredericton NB $114,168, Career Opportunities Winnipeg Man $161,621, Carrefour communautaire le Moutier Longueuil Que $82,349, Centre d'Entraide sociale du Bas de la Falaise Inc Quebec Que $137,598, Centre de ressources pour délinquants Inc Sherbrooke Que $116,068, Chilliwack Community Services Chilliwack BC $57,106, Citizen Action Group Hamilton Inc Hamilton Ont $191,805, Coast Foundation Society Vancouver BC $60,557, Comité de développement des ressources humaines de la Metis Quebec Que $54,901, Comité de développement des ressources humaines de la Neigette Trinité-des-Monts Que $76,982, Comité de développement des ressources humaines du Transcontinental Ville Pohenegamook Que $70,713, Computer Centres Ltd Winnipeg Man $85,474, Conseil consultatif sur la condition de la femme Moncton NB $112,522, Corner Brook Chamber of Commerce Corner Brook Nfld $50,492, Corporation archiépiscopale catholique romaine de Montréal Montreal Que $137,894, Corporation de soutien à l'emploi du Témiscouata Auclair Que $70,774, Costi-lias Immigration Services Toronto Ont $130,467, Creative Employment Services Calgary Alta $141,309, Criminal Justice Association of BC Vancouver BC $117,233, Croisée SIT Inc Quebec Que $100,501, Dakota Ojibway Tribal Council Brandon Man $206,415, Delta Youth Services Delta BC $74,324, Disabled Persons Employment Service Regina Sask $116,531, Distinctive Employment Counsel Services Edmonton Alta $328,592, Dunsmuir Senior Society Vancouver BC $82,130, E-Quality Employment Inc Winnipeg Man $119,423, East End Boys and Girls Club Moncton NB $51,210, Employment and Resource Centre Beausejour Man $75,811, Enjeu Intégration des femmes au travail Inc Montreal Que $184,021, Expri-Travail Inc Hull Que $145,132, Feuerwerker EMM Ottawa Ont $51,100, Fondation Marie-Soleil et Jonathan Inc Rouyn Que $102,334, Forget Claude Montreal Que $99,188, Fort Outreach Sponsor Committee Fort St James BC $63,337, Frontier College Toronto Ont $166,685, Gander Chamber of Commerce Youth Employment Counselling Service Gander Nfld $53,911, Gestion Jeunesse Inc Quebec Que $164,467, Gilksan Wetsuweten Tribal Council Hazelton BC $84,283, Glengarry Inter Agency Group Inc Alexandria Ont $76,335, Golden Community Resources Society Golden BC $56,961, Government of the Province of New Brunswick Fredericton NB $57,000, Haliburton Highland Chamber of Commerce Minden Ont $59,037, Immigrant Women's Association Winnipeg Man $66,805, Immigrant Women's Employment Council Winnipeg Man $120,633, Immigrant Women's Job Placement Centre Toronto Ont $151,182, Informetrica Ltd Ottawa Ont $209,377, Jewish Vocational Centre Toronto Ont $70,065, John Howard Society Prince George BC $73,544, John Howard Society Toronto Ont $120,641, Jonathan 1445 Inc Quebec Que $110,029, Kairos Community Thunder Bay Ont $60,200, Kativik Regional Government in Trust Kuujjuaq Que $63,529, Kendall Associates Ltd Ottawa Ont $75,630, Kootenay Indian Council Cranbrook BC $59,165, Labrador Friendship Centre Happy Valley Nfld $54,096, Lac La Biche Regional Employment Centre Lac La Biche Alta $76,771, Lake Native Outreach Meadow Lake Sask $51,403, Langley Employment Services Society Langley BC $89,372, Lethbridge and District Youth Employment Lethbridge Alta $108,220, L J Arnold and Associates Oshawa Ont $61,495, Maisons des Jeunes des Basses-Laurentides Inc Ste-Therese Que $80,374, Matsqui Abbotsford Community Services Abbotsford BC $51,669, Metro Services for the Deaf Halifax NS $53,591, Mount Saint Vincent University Halifax NS $69,591, Municipality of Metro Toronto Toronto Ont $155,995, Matantes de Drummond Inc Drummondville Que $89,254, Nakusp District Community Services Nakusp BC $66,730, Nanaimo Women's Resource Society Nanaimo BC $60,152, Native Council of Nova Scotia Truro NS $126,447, Native Employment Centre Regina Sask $194,356, Native Employment Service Winnipeg Man $223,057, Norsak Native Outreach La Ronge Sask $401,904, Options for Women Edmonton Alta $141,117, Outreach 69 Sponsor Board Parksville BC $95,055, Parkland Native Outreach Yorkton Sask $63,582, Parkland Pathfinders Dauphin Man $95,500, PATH Employment Services Inc Hamilton Ont $93,520, Peat Marwick and Partners Ottawa Ont $175,102, PEI Council of Disabled Charlottetown PEI $76,265, Peninsula Community Association Sidney BC $50,389, Polaris Board of Sponsors Burnaby BC $140,431, Powell River Employment Program Society Powell River BC $60,381, Prairie Employment Program North Battleford Sask $75,849, Prince Albert Native Outreach Prince Albert Sask $107,771, P R Koopman Vancouver BC $83,563, Quesnel Tillicum Society Quesnel BC $67,730, Reaching Out Employment Winnipeg Man $140,553, Red Deer Chamber of Commerce Red Deer Alta $85,213, Regroupement des femmes de la Région des Monts Ste-Anne-des-Monts Que $62,707, Rehab Foundation for the Disabled Toronto Ont $52,184, Richmond Youth Services Agency Richmond BC $63,161, R J Clifford Associates (1976) Ltd Vancouver BC $102,300, Sagitowah Employment Services Whitecourt Alta $61,509, Saskatoon Native Outreach Saskatoon Sask $136,903, Second Chance Employment Counselling Inc Guelph Ont $51,448, Secor Inc Montreal Que $53,005, Selkirk Outreach Selkirk Man $176,010, Senior Citizens Job Bureau Winnipeg Man $76,937, Senior Employment Bureau of Ottawa-Carleton Ottawa Ont $67,940, Services d'Aide à la Jeunesse St-Denis Inc Montreal Que $133,707, Service d'Aide aux Néo-Québécois et Immigrants Inc Montreal Que

EMPLOYMENT AND IMMIGRATION—*Concluded*

$184,021, Services d'Emploi le Démarrage Inc Joliette Que $91,267, Service Relance Saguenay-Lac St-Jean Inc Alma Que $129,969, Shuswap Outreach Society Salmon Arm BC $79,439, Skidegate Band Council Queen Charlotte City BC $72,112, Social Planning Council Ottawa Ont $67,293, Société de développement du Etchemins Etchemins Que $110,402, Special Needs Employment Agency Sarnia Ont $106,755, Statistics Canada Ottawa Ont $2,773,360, Strathcona Manpower Outreach Project Vancouver BC $118,786, Supply and Services Canada/Bureau of Management Consulting Ottawa Ont $185,060, Surrey Work and Learn Society Surrey BC $59,500, Table de Concertation Extension de la Basse Côte-Nord Chevery Que $69,000, Technical Service Council Toronto Ont $78,675, The Pas Outreach The Pas Man $117,815, Times Change Women's Employment Services Inc Toronto Ont $126,448, Tonum Atoskwin High Prairie Alta $53,536, Treasury Board of Canada Ottawa Ont $102,812, Tribal Chiefs Association Outreach St Paul Alta $134,376, Truro Boys and Girls Club Truro NS $57,878, United Native Nations Local 108 Vancouver BC $81,404, Via-Travail Inc Laval Que $270,601, Watershed Association Development Entreprises Dartmouth NS $84,556, WECS Outreach Project Winnipeg Man $203,281, Westerlund Emond Ltd Toronto Ont $63,181, Western Community Outreach Society Victoria BC $104,927, Windsor Western Hospital Centre Windsor Ont $93,511, Women's Career Counselling Services of Ottawa Inc Ottawa Ont $130,264, Women's Employment Development Program Charlottetown PEI $76,265, Women Power Inc London Ont $137,111, Working for Women Saskatoon Sask $258,947, Youth Employment Centre Winnipeg Man $121,921, Youth Employment Services Inc Toronto Ont $70,000, YWCA Toronto Ont $69,169, YMCA Halifax NS $69,637.

Other services $6,368,400—Canada Systems Group Ltd Ottawa Ont $983,911, Canadian Government Photo Centre Ottawa Ont $338,633, Computer Access Halifax NS $364,426, First City Capital Ottawa Ont $60,000, Industrielle-Services Techniques Inc Montreal Que $752,591, IP Sharp and Associates Ltd Toronto Ont $330,451, Labour Canada Ottawa Ont $114,625, National Film Board St-Laurent Que $79,727, Portage Personnel Ltd Hull Que $78,045, Statistics Canada Ottawa Ont $331,816, Supply and Services Canada Hull Que $250,000, Victor Temporary Services Ottawa Ont $51,738.

IMMIGRATION PROGRAM $6,954,328

Engineering services (including research) $184

Health and welfare services $4,114,450—Celebrity Inns Inc Toronto Ont $211,391, City of Vancouver Vancouver BC $173,568, Guaranty Property Ltd Toronto Ont $385,368, Department of Correctional Service Toronto Ont $405,694, Plaza Hotel Rexdale Ont $454,027, Province of British Columbia Victoria BC $160,634, Treasurer of Ontario Toronto Ont $320,655, Uniguard Security Ltd Toronto Ont $648,304.

Legal services $275,162—Ahern Lalonde Nuss Drymer Montreal Que $127,989.

Protection services $58,597

Training and educational services—Public servants $49,611

Other professional services $2,143,001—Bar Yonah Management Consultants Ltd Toronto Ont $51,841, Dial and Dictate Toronto Ont $98,559, Kafai Abdol Ottawa Ont $51,827, N MacDonald Winnipeg Man $74,520, Nortak Software Ltd Ottawa Ont $70,000, Services de Secrétariat Montréal Inc Montreal Que $71,535, Supply and Services Canada/Bureau of Management Consulting Ottawa Ont $51,827.

Other services $313,323—Public Archives Canada Ottawa Ont $71,953.

Immigration Appeal Board $157,367

Accounting services $21,188

Training and educational services—Public servants $11,648

Other professional services $104,101

Other services $20,430

ENERGY, MINES AND RESOURCES $134,739,736

Department $129,545,824

ADMINISTRATION PROGRAM $7,189,439

Accounting services $174,214—Supply and Services Canada Ottawa Ont $174,214.

Computer services (informatic) $1,388,940—Canada Systems Group Ltd Ottawa Ont $185,883, Officesmiths Inc Ottawa Ont $202,200, S S Software Ottawa Ont $61,080, Sharon Professional Services Ottawa Ont $162,089, Silico Computer Systems Ltd Nepean Ont $453,666, Synerlogic Ottawa Ont $185,480.

Engineering services (including research) $3,500

Protection services $392,519—Canadian Corps of Commissionaires Ottawa Ont $392,519.

Scientific services (including research) $15,000

Training and educational services—Non-public servants $92,643

Training and educational services—Public servants $323,175—Public Service Commission of Canada Ottawa Ont $127,438.

Other professional services $1,492,984—Currie Coopers & Lybrand Management Consultants Toronto Ont $193,003, Environics Research Group Toronto Ont $63,000, Peat Marwick & Partners Ottawa Ont $97,220, Prestige Mailing Systems Ltd Ottawa Ont $61,954, Strategic Management Assoc Ltd Ottawa Ont $102,700, Supply and Services Canada Ottawa Ont $179,042.

Other services $3,306,464—Bradson Personnel Services Ottawa Ont $88,487, Crowntek Communications Inc Willowdale Ont $288,003, D E Systems Ltd Ottawa Ont $63,278, IP Sharp Associates Ltd Toronto Ont $114,194, Supply and Services Canada Hull Que $946,632, Victor Temporary Services Ottawa Ont $182,860.

ENERGY PROGRAM $51,196,947

Accounting services $1,914,720—Canada Wide Corporate Services Calgary Alta $79,167, CC Daly and Associates Calgary Alta $69,000, Price Waterhouse Chartered Accountants Toronto Ont $56,250, Supply and Services Canada Ottawa Ont $1,312,702, Vennard Johannensen & Co Calgary Alta $105,641.

Computer services (informatic) $264,572—Canada Systems Group Ltd Ottawa Ont $81,863, Hartt & Page Ltd Ottawa Ont $64,699.

Engineering services (including research) $2,366,027—Canada Mortgage and Housing Corp Ottawa Ont $65,817, Canadian Standards Assoc Rexdale Ont $107,156, D & S Petroleum Consulting Group Calgary Alta $55,533, Dessau Consultants Inc Laval Que $106,629, Engineering Interface Ltd Willowdale Ont $136,435, Kent Marketing Services Ltd London Ont $77,995, Monenco Consultants Ltd Calgary Alta $55,000, Nova Scotia Research Foundation Corp Dartmouth NS $52,800, Research and Productivity Council Fredericton NB $615,436, JG Riley Halifax NS $83,107, Rose Technology Group Ltd Toronto Ont $95,799, Watercraft Offshore Canada Ltd Richmond BC $99,966, Weir Jones Consultants Vancouver BC $88,977.

ENERGY, MINES AND RESOURCES—*Continued*

Legal services $176,601—RJ Harrison Ottawa Ont $64,886, RE Quesnel Ottawa Ont $108,043.

Protection services $204,773—Canadian Corps of Commissionaires Ottawa Ont $204,773.

Scientific services (including research) $3,223,471—Adsett & Associates Ltd Mouth of Keswick NB $72,876, Agriculture Canada Ottawa Ont $74,506, AII Transportation Technology Kingston Ont $95,545, Ballard Technologies Corp North Vancouver BC $89,190, British Columbia Research Council Vancouver BC $177,775, Canadian Standards Association Rexdale Ont $86,990, CNG Fuel Systems Brampton Ont $125,000, Econotech Services Ltd New Westminster BC $111,002, IBI Group Toronto Ont $70,827, Institut de recherche en technologie appropriée Clarence Creek Ont $53,692, Institute for Hydrogen Systems Mississauga Ont $222,715, BH Levelton and Associates Vancouver BC $110,484, McGill University Montreal Que $85,488, National Research Council Canada Ottawa Ont $158,514, New Brunswick Electric Power Commission Fredericton NB $240,000, Nouveler Inc Montreal Que $50,000, Saskatchewan Power Corp Regina Sask $54,178, SNC Inc Montreal Que $81,500, Transport Canada Ottawa Ont $196,962, Université de Sherbrooke Sherbrooke Que $171,345, University of New Brunswick Fredericton NB $55,400, University of Waterloo Waterloo Ont $104,107.

Training and educational services—Non-public servants $3,155

Training and educational services—Public servants $901,709—Maple Leaf Language Centre Ltd Ottawa Ont $100,597, Public Service Commission of Canada Ottawa Ont $265,558, Rose Technology Group Ltd Toronto Ont $79,324.

Other professional services $25,200,835—ADGA Ltd Ottawa Ont $682,268, Allose Manitoba Ltd Winnipeg Man $303,058, Atlantic Coal Institute Sydney NS $126,983, British American Bank Note Inc Ottawa Ont $60,000, British Columbia Research Council Vancouver BC $1,517,022, Burdett-Moulton Architects & Engineers Frobisher Bay NWT $173,338, Caldwell Partners International Calgary Alta $98,457, Canada-Newfoundland Offshore Petroleum Board St John's Nfld $164,603, Canadian Electrical Assoc Montreal Que $70,000, Canadian Solar Industries Assoc Inc Ottawa Ont $164,747, Canadian Standards Assoc Rexdale Ont $63,078, Canadian Wood Energy Institute Don Mills Ont $166,201, Canviro Consultants Ltd Kitchener Ont $58,321, Frank Capewell London Ont $94,074, Chrysler Canada Ltd Windsor Ont $172,404, Coal Mining Research Centre Devon Alta $155,668, Cochrane Lavalin Inc Regina Sask $449,446, Cummins Engine Company Inc Columbus Indiana USA $56,000, Currie Coopers & Lybrand Management Consultants Toronto Ont $167,572, Electric Power Research Institute Palo Alto Calif USA $113,349, Electrofuel Mfg Co Toronto Ont $64,715, Energy Environmental Analysis Inc Mclean Virginia USA $60,956, Energy Pathways Inc Ottawa Ont $388,609, Enerscan Engineering Inc Halifax NS $406,369, Forintek Canada Corp Ottawa Ont $360,302, General Comminution Inc Don Mills Ont $56,739, Gilroy Goss & Associates Ltd Ottawa Ont $84,231, Govier Consulting Services Ltd Calgary Alta $121,560, Hanscomb Consultants Montreal Que $143,652, Heating Refrigerating and Air Conditioning Institute of Canada Islington Ont $357,243, Heuristic Engineering Inc Vancouver BC $94,227, James F Hickling Management Consultants Ltd Ottawa Ont $106,153, Housing and Urban Development Association of Canada Toronto Ont $3,432,234, Hull Direct Marketing Toronto Ont $123,192, Hycarb Engineering Ltd Calgary Alta $103,627, IEA Consulting Group Ltd Gloucester Ont $72,444, Imperial Oil Ltd Sarnia Ont $468,669, Indian and Northern Affairs Canada Hull Que $96,025, BH Levelton and Associates Vancouver BC $199,500, Marbek Resources Consultants Ottawa Ont $192,349, Maunder & Britnell Engineering Ltd Markham Ont $264,413, National Consolidated Foods Brands Inc Waterloo Ont $116,213, NIECCA Ottawa Ont $1,132,881, Ontario Research Foundation Mississauga Ont $1,387,705, Peat Marwick & Partners Ottawa Ont $151,828, Perry Engineering Ltd Vancouver BC $558,481, Prairie Pacific Consulting Ltd Surrey BC $125,854, Prince Albert Pulp Co Ltd Prince Albert Sask $60,364, Provincial Consultants Ltd St John's Nfld $68,987, Public Works Canada Ottawa Ont $188,354, Queen's University Kingston Ont $153,813, Reid Crowther & Partners Ltd Yellowknife NWT $376,592, Resource Integration Systems Toronto Ont $117,452, Ricardo Consulting Engineers PLC Shoreham-by-Sea Sussex UK $55,700, Richardson Associates Charlottetown PEI $325,297, Jack Roberts Ltd Don Mills Ont $274,725, Sandwell & Co Ltd Vancouver BC $87,182, Saskatchewan Research Council Saskatoon Sask $277,484, Scanada Consultants Ltd Ottawa Ont $162,638, Shawmont Newfoundland Ltd St John's Nfld $280,706, K C Shen Technology International Ltd Ottawa Ont $64,787, SNC Inc Montreal Que $89,834, Supply and Services Canada Hull Que $247,700, Supply and Services Canada Ottawa Ont $2,367,794, Synergistics Consulting Ltd Toronto Ont $65,911, Sypher Mueller Ottawa Ont $757,452, Taylor Morrison Inc Ottawa Ont $64,241, Techtrol Ltd St-Laurent Que $118,874, TES Contract Services Inc Toronto Ont $249,859, Toronto Dominion Bank Toronto Ont $265,000, University of Toronto Toronto Ont $58,065, University of Waterloo Waterloo Ont $55,152, Morris Wayman Ltd Toronto Ont $87,332, Wood Gundy Inc Toronto Ont $150,000.

Other services $16,941,084—BC Hydro Vancouver BC $83,811, Bradson Personnel Services Ottawa Ont $486,660, Canada Cement Lafarge Ltd Montreal Que $97,500, Canada Mortgage and Housing Corp Ottawa Ont $9,064,756, Consumers Gas Co Scarborough Ont $155,372, Floater Staffing Inc Calgary Alta $89,240, Gaz Metropolitain Ste-Foy Que $85,811, Hydro Quebec Montreal Que $658,211, National Arts Centre Ottawa Ont $145,348, New Brunswick Electric Power Commission Fredericton NB $77,880, Northern Central Gas Co Willowdale Ont $151,837, Ontario Hydro (Central) Willowdale Ont $70,628, Ontario Hydro (Eastern) Belleville Ont $61,595, Saskatchewan Power Corp Regina Sask $65,205, Statistics Canada Ottawa Ont $197,589, Supply and Services Canada Hull Que $926,633, Supply and Services Canada Ottawa Ont $276,148, Terra Surveys Ltd Ottawa Ont $93,280, Union Gas Ltd Chatham Ont $72,366, Victor Temporary Services Ottawa Ont $109,457.

MINERALS AND EARTH SCIENCES PROGRAM $71,158,638

Accounting services $20,741

Computer services (informatic) $3,358,079—Ard Resource Consulting Ltd Calgary Alta $81,176, Roy Ball Associates Ltd Ottawa Ont $119,060, FG Bercha and Associates Ltd Ottawa Ont $551,891, DMR & Associates Ottawa Ont $60,877, Evans Computer Applications Halifax NS $50,583, Geophoto Services Ltd Calgary Alta $90,890, Geophysical Services Inc Calgary Alta $760,007, Gregory Geoscience Ltd Ottawa Ont $142,601, Intera Technologies Ltd Ottawa Ont $136,390, MacDonald Dettwiler & Associates Ltd Vancouver BC $106,351, SED Systems Inc Saskatoon Sask $737,303, Software Perspective Inc Ottawa Ont $70,422, University of Ottawa Ottawa Ont $50,000.

Engineering services (including research) $10,482,143—Aerodat Ltd Mississauga Ont $317,992, JD Barnes Willowdale Ont $104,715, Canadian National Railways Winnipeg Man $140,746, Carr-Sawyer Inc Weston Ont $200,620, Cognos Inc Ottawa Ont $74,239, Devron Petroleum Ltd London Ont $150,000, Dobrocky Seatech Ltd Sidney BC $103,676, EBA Engineering Consultants Edmonton Alta $200,000, Geomarine Associates Ltd Halifax NS $182,266, Geophysical Services Inc Calgary Alta $352,283, Geoterrex Ltd Ottawa Ont $801,701, ICE Consulting Ltd Calgary Alta $161,817, Kenting Earth Sciences Ltd Ottawa Ont $660,848, Marshall Macklin Monaghan Western Ltd Edmonton Alta $380,991, McElhanney Group Nepean Ont $148,964, MPH Consulting Ltd Toronto Ont $241,589, Nortech Surveys (Canada) Inc Calgary Alta $194,962, Panarctic Oils Ltd Calgary Alta $159,334, Questor Surveys Ltd Mississauga Ont $536,832, Roche Ltd Ste-Foy Que $230,000, Rogers Exploration Services Ltd Whitehorse YT

ENERGY, MINES AND RESOURCES—*Continued*

$259,571, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $3,666,101, Summus Resources Evaluations Ltd Edmonton Alta $88,426, Takoma Development Corp Ltd Calgary Alta $95,072, Techni Metric Inc Trois-Rivières Que $130,449, Treasury Branch of Alberta Lethbridge Alta $114,961, University of Rhode Island Kingston RI USA $63,727, Norman Wade Co Ltd Halifax NS $73,706.

Health and welfare services $2,321

Legal services $40,308

Protection services $1,118,797—Canadian Corps of Commissionaires Ottawa Ont $1,013,473, National Protective Services Co Ltd Ottawa Ont $58,133.

Scientific services (including research) $34,574,891—ADI Ltd Fredericton NB $95,113, Alberta Research Council Edmonton Alta $57,137, Algoma Steel Corp Ltd Sault Ste Marie Ont $136,205, AMCA International Ltd Kanata Ont $357,601, Arctec Canada Ltd Kanata Ont $95,067, KE Ashton Kingston Ont $61,745, Associated Mining Consultants Ltd Calgary Alta $74,994, Atlantic Coal Institute Sydney NS $131,333, Atlas Turner Inc Montreal Que $82,000, Babcock & Wilcox Industries Ltd Canada Division Cambridge Ont $85,334, Barringer Magenta Ltd Rexdale Ont $265,771, BBT Geotechnical Consultants Ltd Saskatoon Sask $280,595, Beak Consultants Ltd Mississauga Ont $166,416, Bondar Clegg and Co Ltd Ottawa Ont $274,456, British Columbia Research Council Vancouver BC $85,081, Calian Technology Ltd Ottawa Ont $139,745, Canada Cement Lafarge Ltd Montreal Que $461,112, Canadian Enginering Surveys Edmonton Alta $69,143, Canadian Stratigraphic Service Ltd Calgary Alta $62,695, Canewf Resources Ltd St John's Nfld $126,633, Carleton University Ottawa Ont $289,810, Centre de recherche industrielle de Quebec Ste-Foy Que $99,827, Chemex Labs Ltd North Vancouver BC $162,254, Jarvis Clark Co Burlington Ont $78,362, Clifton Associates Ltd Regina Sask $58,611, Cominco Ltd Trail BC $102,916, Computer Modelling Group Calgary Alta $150,000, Concordia University Montreal Que $97,416, Dalhousie University Halifax NS $267,560, Denison Potacan Potash Co Sussex NB $81,939, Designed Precision Castings Brampton Ont $65,000, Dobrocky Seatech Ltd Sidney BC $291,478, Douserv Telecom Inc Montreal Que $250,500, DSMA Atcon Ltd Toronto Ont $52,755, Energy Resources Conservation Board Calgary Alta $53,659, Enertech Geophysical Services Ltd Calgary Alta $1,297,903, Falconbridge Ltd Falconbridge Ont $88,703, Fisheries and Oceans Ottawa Ont $470,219, Foothills Pipelines (Yukon) Ltd Calgary Alta $70,300, Gemini Biochemical Research Ltd Calgary Alta $95,624, Geo-Optics Ltd Ponteland Northumberland England $64,095, Geocon Inc Mississauga Ont $75,011, Geophoto Services Ltd Calgary Alta $562,050, Geophysical Services Inc Calgary Alta $119,797, Georex Sherbrooke Que $90,551, Geostat System International Inc Montreal Que $55,693, Geoterrex Ltd Ottawa Ont $159,937, Geotex Consultants Ltd Vancouver BC $62,845, Geothermal World Corp Camarillo Calif USA $64,630, Golder Associates Ltd Mississauga Ont $576,954, Gulf Canada Ltd Mississauga Ont $703,090, Hardy Associates Ltd Calgary Alta $75,709, Hawaii Institute of Geophysics Honolulu Hawaii USA $582,385, Hi-tec Geoconsultants Ltd Lunenburg County NS $113,981, Hudson Bay Mining and Smelting Co Ltd Flin Flan Man $506,494, INCO Ltd Manitoba Division Thompson Man $295,034, INCO Metals Ltd Toronto Ont $86,213, Indian Affairs and Northern Development Canada Hull Que $81,003, Intera Technologies Ltd Ottawa Ont $911,406, Iron Ore Company of Canada Labrador City Nfld $407,000, Kenting Earth Sciences Ltd Ottawa Ont $923,621, Kilborn and Associates Ltd Brossard Que $189,543, Knight & Piesold Ltd Vancouver BC $117,787, Loring Laboratories Ltd Calgary Alta $57,608, MacDonald Dettwiler and Associates Ltd Vancouver BC $1,275,319, McGill University Montreal Que $199,941, McMaster University Hamilton Ont $146,533, Melis Consulting Eng Ltd Saskatoon Sask $57,501, Memorial University of Newfoundland St John's Nfld $329,763, Mineral Exploration Research Institute Montreal Que $303,274, Mining Resource Engineering Ltd Kingston Ont $262,370, Monenco Consultants Ltd Calgary Alta $172,987, Dr JB Murphy Antigonish NS $68,403, National Research Council of Canada Ottawa Ont $987,233, New Brunswick Electric Power Commission Fredericton NB $496,000, Noranda Mines Ltd Pointe-Claire Que $181,578, Nordco Ltd St John NB $56,001, Nova An Alberta Corp Calgary Alta $70,670, Ontario Research Foundation Mississauga Ont $221,923, Partec Lavalin Inc Toronto Ont $86,971, David E Pearson & Associates Ltd Victoria BC $57,400, Petroleum Recovery Institute Calgary Alta $255,000, Polymath Energy Consultants Ltd Vancouver BC $209,019, Potash Corporation of Saskatchewan Saskatoon Sask $52,439, Queen's University Kingston Ont $446,643, Questor Surveys Ltd Mississauga Ont $596,661, Les Relevés Géophysiques Inc Parc Jean-Talon Nord Que $198,030, Research and Productivity Council Fredericton NB $74,480, Robertson Research Canada Ltd Calgary Alta $92,000, Roche Ltd Ste-Foy Que $148,641, St Francis Xavier University Antigonish NS $57,661, Sander Geophysics Ltd Kanata Ont $503,765, Sandwell and Co Ltd Vancouver BC $79,263, Senes Consultants Ltd Willowdale Ont $447,973, Sharon Professional Services Ottawa Ont $86,200, L E Shaw Ltd Lantz NS $90,145, Sherritt Gordon Mines Ltd Fort Saskatchewan Sask $301,747, SIAL Compagnie Internationale de Géophysique Inc Dorval Que $140,375, SNC Inc Montreal Que $302,185, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $133,098, Stearns Catalytic Ltd Calgary Alta $60,374, Steffen Robertson and Kirston (BC) Inc Vancouver BC $147,909, Stelco Inc Hamilton Ont $85,743, Supply and Services Canada Hull Que $182,503, A Sutherland Brown Victoria BC $54,971, Technical University of Nova Scotia Halifax NS $72,598, Technitrol Canada Ltd Pointe-Claire Que $58,443, Techno Scientific Inc Downsview Ont $110,999, Thurber Consultants Ltd Calgary Alta $64,279, Université de Sherbrooke Sherbrooke Que $86,162, Université Laval Ste-Foy Que $151,888, University of: Alberta Edmonton Alta $575,446, British Columbia Vancouver BC $381,298, Calgary Calgary Alta $277,802, Manitoba Winnipeg Man $164,090, Montreal Montreal Que $357,691, Ottawa Ottawa Ont $104,288, Regina Regina Sask $121,826, Saskatchewan Saskatoon Sask $103,236, Toronto Toronto Ont $304,598, Waterloo Waterloo Ont $281,072, Vadeko International Inc Mississauga Ont $87,043, Welding Institute of Canada Oakville Ont $137,612, Western Geophysical Co Calgary Alta $1,723,787, Jacques Whitford and Associates Ltd Halifax NS $104,439, Witteck Development Inc Mississauga Ont $60,362, X-Ray Assay Laboratories Ltd Don Mills Ont $103,559, Z I Consulting Ltd Cochrane Alta $52,000, Zenon Environmental Inc Burlington Ont $290,438.

Training and educational services—Non-public servants $780,547—National Research Council of Canada Ottawa Ont $485,830, Natural Sciences and Engineering Research Council of Canada Ottawa Ont $255,745.

Training and educational services—Public servants $693,262—Maple Leaf Language Centre Ltd Ottawa Ont $89,652, Public Service Commission of Canada Ottawa Ont $200,661.

Other professional services $4,857,039—ADI Ltd Fredericton NB $59,250, Aero Photo (1961) Ltd Ste-Foy Que $149,670, Agricola Mineralia Navan Ont $120,870, Atlantic Paleo Services Dartmouth NS $59,036, Bradley Air Services Ltd Carp Ont $364,392, Department of Communications Ottawa Ont $130,849, Geophysical Services Inc Calgary Alta $145,404, Innotech Aviation Ltd Ottawa Ont $1,391,767, Kenting Earth Sciences Ltd Ottawa Ont $165,813, Natural Sciences and Engineering Research Council of Canada Ottawa Ont $88,538, North West Geographic Services Ltd Edmonton Alta $331,886, Saga Communications Ltd Halifax NS $56,944, Supply and Services Canada Hull Que $156,487, Surnav Corp Nepean Ont $251,892, University of Saskatchewan Saskatoon Sask $68,763, University of Western Ontario London Ont $50,658.

ENERGY, MINES AND RESOURCES—*Concluded*

Other services $15,230,510—Arc Industries Ottawa Ont $66,389, Roy Ball Associates Ltd Ottawa Ont $75,730, Beauregard Printers Ltd Ottawa Ont $228,732, Béliveau Couture Ste-Foy Que $633,712, Bradson Personnel Services Ottawa Ont $96,824, KG Campbell Corp Ottawa Ont $138,805, Gerald J Cole Halifax NS $119,425, Les Emballages Cité Ltée Montreal Que $58,825, Envirocon Ltd Vancouver BC $56,301, First City Capital Ltd Ottawa Ont $88,942, Fisheries and Oceans Ottawa Ont $131,219, Frank's Janitorial Contracting Ltd Calgary Alta $75,129, Gregory Geoscience Ltd Ottawa Ont $116,546, High Tree Services Ltd Nanaimo BC $96,900, Kelly Services Toronto Ont $55,642, Kenting Earth Sciences Ltd Ottawa Ont $669,230, Manpower Temporary Services Ottawa Ont $71,121, Mutual Press Ltd Ottawa Ont $88,984, Panarctic Oils Ltd Calgary Alta $73,374, Photosur Inc Montreal Que $856,263, Prologic Systems Ltd Ottawa Ont $152,504, Public Works Canada Ottawa Ont $122,850, Quantum Management Services Ltd Montreal Que $104,886, Riley's Reproductions and Printing Ltd Calgary Alta $66,578, SHL Systemhouse Inc Ottawa Ont $90,527, Software Kinetics Ltd Nepean Ont $60,308, Supply and Services Canada Hull Que $3,547,192, Terra Surveys Ltd Ottawa Ont $1,076,819, US Department of Commerce (NOAA) Rockville Md USA $825,000, Utlas International Canada Toronto Ont $52,190, Victor Temporary Services Ottawa Ont $59,466.

Atomic Energy Control Board $3,941,061

Accounting services $4,968

Computer services (informatic) $74,138

Engineering services (including research) $1,476,222—Acres Consulting Services Ltd Niagara Falls Ont $78,040, Atomic Energy of Canada Ltd Ottawa Ont $1,220,875, University of Toronto Toronto Ont $51,873.

Health and welfare services $5,389

Legal services $5,136

Protection services $18,454

Scientific services (including research) $1,614,741—Atomic Energy of Canada Ltd Ottawa Ont $140,737, DPA Group (The) Toronto Ont $76,681, IEC Beak Consultants Ltd Mississauga Ont $59,126, MacLaren Plansearch inc Toronto Ont $114,078, Monserco Ltd Mississauga Ont $50,535, Ontario Ministry of Labour Toronto Ont $62,000, Statistics Canada Ottawa Ont $151,153, University of British Columbia Vancouver BC $50,324, University of Toronto Toronto Ont $59,797.

Training and educational services—Non-public servants $60,502—Canadian Institute for Radiation Safety Elliot Lake Ont $52,000.

Training and educational services—Public servants $82,564

Other professional services $4,891

Other services $594,056—Atomic Energy of Canada Ltd Ottawa Ont $67,588, Department of National Defence Ralston Alta $55,312, Ontario Ministry of Labour Toronto Ont $275,847, Supply and Services Canada Hull Que $98,679.

National Energy Board $1,253,651

Accounting services $114,380—Audit Services Bureau Ottawa Ont $105,993.

Computer services (informatic) $1,532

Engineering services (including research) $22,060

Legal services $35,848

Protection services $74,808—Canadian Corps of Commissionaires Ottawa Ont $74,808.

Training and educational services—Public servants $190,483

Other professional services $122,921

Other services $691,619—Canada Systems Group Ottawa Ont $330,983, Department of Supply and Services Ottawa Ont $61,014.

ENVIRONMENT $78,263,780

ADMINISTRATION PROGRAM $5,164,261

Accounting services $466,911—DSS Audit Services Bureau Ottawa Ont $387,773.

Computer services (informatic) $67,851

Engineering services (including research) $81,020

Legal services $69

Protection services $96,702—Pinkerton's of Canada Ltd Ottawa Ont $54,971.

Scientific services (including research) $462,506—S C S Consultants Ottawa Ont $69,129, Western Ecological Services Victoria BC $57,500.

Training and educational services—Public servants $187,820

Other professional services $1,179,314—Engo National Steering Committee Ottawa Ont $50,380, Fur Institute of Canada Toronto Ont $80,227.

Other services $2,622,068—Barbara Personnel Ottawa Ont $158,886, D S S PAC Hull Que $65,250, National Film Board Ottawa Ont $83,352, National Library of Canada Ottawa Ont $93,182, The 500 Selection Services Ottawa Ont $69,116.

ENVIRONMENTAL SERVICES PROGRAM $40,642,609

Accounting services $69,911

Computer services (informatic) $1,800,747—Canada Systems Group Ltd Mississauga Ont $60,667, Comshare Ltd Rexdale Ont $51,195, DYAD Computer Systems Inc Toronto Ont $386,400, Polaris Computer Systems Toronto Ont $330,180, SHL Systemhouse Inc Ottawa Ont $162,938, SHL Systemhouse Inc Toronto Ont $348,900, L V Ursel and Associates Ottawa Ont $119,605.

Engineering services (including research) $2,057,548—101430 Canada Inc Westmount Que $129,531, ADGA Ltd Ottawa Ont $333,693, P Bergeron Montreal Que $102,523, Ferguson Folstad Architects Saskatoon Sask $64,183, MacDonald Dettwiler and Associates Ltd Richmond BC $200,000, Marine Air Cargo Inuvik NWT $121,800, Optech Inc Toronto Ont $88,513 University McGill Montreal Que $132,684, L V Ursel and Associates Ottawa Ont $287,289.

Health and welfare services $12,007

Legal services $55,284

Protection services $545,910—Canadian Corps of Commissionaires Hamilton Ont $193,364, Toronto Ont $109,853.

Scientific services (including research) $16,262,267—603928 Ontario Inc Dundas Ont $80,662, Acres Consultants Ltd Niagara Falls Ont $99,000, Acres International Ltd Niagara Falls Ont $80,540, Alberta Research Council Edmonton Alta $177,050, Anachemia Solvents Ltd Mississauga Ont $105,000, W Andrews Powell River BC $53,184, Angus Employment Ltd Hamilton Ont $120,152, Arctec Canada Ltd Kanata Ont $59,059, Arctic Laboratories Sidney BC $101,714, Atmospheric Conditions Channel Port-aux-Basques Nfld $81,909, J Beyer Saskatoon Sask $100,883, K Bird Cartwright Nfld $65,627, Bonavista Meteorological Enterprises Bonavista Nfld $69,400, R Brodman Fort St James BC $50,880, W Brown Win-

ENVIRONMENT—*Continued*

nipeg Man $54,138, Burgeo Meteorological Enterprises Burgeo Nfld $71,027, Burson-Marsteller Toronto Ont $143,265, Canadian Marine Drilling Calgary Alta $50,000, Canviro Consultants Ltd Kitchener Ont $150,193, Chemex Labs Ltd North Vancouver BC $62,051, Cirrus Enterprises Ltd Nipawin Sask $89,921, City of Flin Flon Flin Flon Man $64,718, Commission on Lead in the Environment of the Royal Society of Canada Toronto Ont $293,726, Concord Scientific Corporation Downsview Ont $84,683, Dearborn Chemical Ltd Mississauga Ont $181,121, DMER Ltd Scarborough Ont $71,000, F Draper Geralton Ont $56,834, Environment Quebec Quebec Que $371,318, W Fairbairn Biggar Sask $51,869, Flakt Canada Ltd Ottawa Ont $64,350, Forintek International Inc Dorval Que $99,947, GMK Company Ottawa Ont $73,263, J Guenet Squamish BC $50,748, L Gunn Alta Lake BC $55,200, Hatfield Consultants Ltd Vancouver BC $59,473, R Hennessy Burns Lake BC $51,636, R Hennessy Stewart BC $54,108, IEC Beck Mississauga Ont $53,278, Interior Weather Services Blue River BC $53,148, V Jeffkin Gore Bay Ont $65,239, W Jenkins Nain Lab $76,674, Lavallin MacLaren Plansearch Ltd Toronto Ont $372,609, LJM Meteorological Services Winnipeg Man $85,555, MacDonald Dettwiler and Associates Ltd Richmond BC $68,496, MacLaren Plansearch Ltd Halifax NS $70,693, J MacLeod Meadow Lake Sask $73,889, MEP Company Markham Ont $88,631, Merc Management Ltd Edmonton Alta $74,705, S Miller Wawa Ont $53,715, Minister of Finance Winnipeg Man $93,467, Monenco Inc Toronto Ont $77,000, Normet Services Chetwynd BC $55,560, Ontario Research Foundation Mississauga Ont $263,790, Petro-Sun R&D Ltd Longueuil Que $165,820, PHD Associates Rexdale Ont $467,780, Pulp and Paper Research Institute of Canada Pointe-Claire Que $75,000, M Putulik Quagtaq Que $66,078, J Salmon Toronto Ont $57,160, Saskatchewan Power Corporation Regina Sask $200,000, Saskatchewan Research Council Saskatoon Sask $61,821, Scientific Instrumentation Ltd Saskatoon Sask $78,400, Seakem Oceanography Ltd Sidney BC $100,053, SL Ross Ltd Ottawa Ont $113,606, SNC Ltd Montreal Que $120,153, H Snook Mary's Harbour Nfld $74,050, Toonoonik Sansonik Pond Inlet NWT $143,641, Town of Dryden Dryden Ont $53,079, University of: McGill Montreal Que $129,447, McMaster Hamilton Ont $50,114, Toronto Toronto Ont $55,040, Windsor Windsor Ont $62,324, Verida Weather Cochenour Ont $68,666, P Wentzell Daniel Harbour Nfld $53,802, West Baffin Eskimo Co-op Cape Dorset NWT $125,613, AN Whiting Princeton BC $54,864, Wilderness Valley Mackenzie BC $57,036, Zenon Environmental Inc Burlington Ont $154,745.

Training and educational services—Non-public servants $12,013

Training and educational services—Public servants $996,757—Public Service Commission Ottawa Ont $149,784.

Other professional services $4,182,597—Impact Management Inc Ottawa Ont $90,000, PP Pearse Toronto Ont $60,000, Telecom Canada Ottawa Ont $85,000.

Other services $14,647,568—Angus Employment Ltd Hamilton Ont $266,205, Barbara Personnel Inc Ottawa Ont $60,606, Bradson Personnel Inc Ottawa Ont $88,216, Canviro Consultants Ltd Kitchener Ont $68,632, Crowntek Communications Willowdale Ont $569,168, Government of Canada—Agriculture Canada Ottawa Ont $80,000, Energy, Mines and Resources Ottawa Ont $341,646, Supply and Services Canada Ottawa Ont $1,247,137, Hutton's Farm Landscaping and Ground Maintenance Millgrove Ont $101,124, Info Electronics Systems Inc Pointe-Claire Que $230,100, J Pammer Painting and Decorating Winnipeg Man $203,000, Key Tech Data Centre Toronto Ont $137,158, P A Lapp Ltd Toronto Ont $55,698, MacDonald and Brisson Ltd Ottawa Ont $89,755, MacDonald Dettwiler and Associates Ltd Richmond BC $288,122, Norwhal Arctic Services Calgary Alta $109,900, National Oceanographic Atmospheric Admin Rockville Md USA $100,000, Network Personnel Ltd Ottawa Ont $92,353, Pelltier Enterprises Winnipeg Man $77,564, Polar Research Lab McLean Va USA $77,112, Q L System Kingston Ont $88,250, Quantum Management Services Ltd Ottawa Ont $61,155, Science North Sudbury Ont $77,500, Seaboard Vancouver BC $60,549, The Banff Centre Banff Alta $60,069, The Niagara Institute Niagara on the Lake Ont $51,881, Total Employment Service Ottawa Ont $51,709, Vicom Edmonton Alta $256,133, Victor Temporary Services Ottawa Ont $91,834, RW Wall Webb Sask $58,642, White Star Janitorial Service Hamilton Ont $226,205.

PARKS CANADA PROGRAM $32,456,910

Accounting services $52,096

Computer services (informatic) $74,260

Engineering services (including research) $12,141,104—Amstone Landscaping Contractors Ltd Calgary Alta $184,892, Bahl Chiasson Desrochers Lalonde and Associates St-Bruno Que $85,060, Beauchemin Breton Lapointe Inc Montreal Que $50,350, KG Campbell Ottawa Ont $61,674, CBCL Ltd St John's Nfld $146,871, RJ Goodfellow Architects Calgary Alta $58,410, Government of Canada—Department of Energy, Mines and Resources Ottawa Ont $111,329, Department of Public Works Ottawa Ont $7,925,240, Lalonde Valois Lamarre Valois and Associates Inc Montreal Que $57,412, LMBDS Sidam Inc Montreal Que $271,927, Mallette Major Martin Ste-Foy Que $50,000, Yvon Delisle and Associates Longueuil Que $82,372.

Health and welfare services $98,965—Associated Ambulance Mayerthoipe Alta $95,652.

Legal services $362,996

Protection services $2,389,814—Agence de Sécurité NID Inc Quebec Que $120,121, Burns International Security Services Moncton NB $111,797, Canadian Corps of Commissionaires Halifax NS $481,298, Quebec Que $95,599, Saint John NB $141,085, Ste-Foy Que $180,255, St John's Nfld $199,561, Windsor Ont $58,312, Winnipeg Man $86,504, National Protective Services Co Ltd Ottawa Ont $68,979, Pinkerton du Québec Ltée Trois-Rivières Que $65,850.

Scientific services (including research) $1,111,935—GR Burns Edmonton Alta $65,579, Conseil Attikamek Montagnais Village-des-Hurons Que $80,150, Ethnoscop Rivière du Loup Que $54,744, Institut Québécois d'opinion publique Quebec Que $80,186, Le Groupe Dryade Quebec Que $84,175, MacLaren Engineers Toronto Ont $50,550, DA Westworth and Associates Edmonton Alta $52,168.

Training and educational services—Non-public servants $139,964

Training and educational services—Public servants $572,992

Other professional services $1,393,630

Other services $14,119,154—Airport Transfer Ltd Dartmouth NS $249,859, Ambassador Building Maintenance Windsor Ont $52,003, Baddeck Public Library Board Baddeck NS $116,399, Big Horn Transport Ltd Calgary Alta $60,774, Chatham Coach Lines Chatham Ont $230,123, Crowley and McCracken Calgary Alta $82,832, Crowntek Communications Inc Willowdale Ont $258,106, Dena Nation Association Yellowknife NWT $56,839, Douglas and McIntyre Vancouver BC $58,589, Friends of the Citadel Society Halifax NS $207,179, Government of Canada—Agriculture Canada Ottawa Ont $53,200, Canadian Film and Video Ottawa Ont $139,966, Canadian National Railway Toronto Ont $105,900, Department of National Defence Ottawa Ont $56,131, Department of Supply and Services Ottawa Ont $1,002,745, National Film Board Ottawa Ont $115,003, MacDonald and Brisson Personnel Services Ltd Ottawa Ont $61,896, Pépinière Brown Inc Iberville Que $99,483, PIC 50 Heron Bay Band Janitorial Services Hattie Cove Ont $51,300, Reid Crowther and Partners Ltd Calgary Alta

ENVIRONMENT—*Concluded*

$230,627, Antonia Samson and Fils Gaspe Bay Que $52,060, Société Historique St Boniface Man $68,376, The Colorful 5 Whitehorse YT $52,000, Andre Turbide Richibucto NB $91,075.

EXTERNAL AFFAIRS $64,258,925

Department $56,540,817

CANADIAN INTERESTS ABROAD PROGRAM $53,858,443

Accounting services $473,504—Government of Canada—Supply and Services Canada Ottawa Ont $435,727.

Computer services (informatic) $702,525—Government of Canada—Supply and Services Canada Ottawa Ont $258,057, Exocom Systems Corp Ottawa Ont $87,050, Peat Marwick and Partners Ottawa Ont $100,325, Synerlogic Inc Ottawa Ont $110,120, SHL Systemhouse Ottawa Ont $56,548.

Engineering services (including research) $3,035,467—Arthur Erickson Associates Toronto Ont $1,941,479, Hanscomb Consultants Toronto Ont $250,914, Hunter and Partners London UK $299,162, Neish Owen Rowland and Roy Toronto Ont $379,899, Sankey Partnership Toronto Ont $136,266.

Health and welfare services $30,367

Legal services $1,032,751

Protection services $6,326,525—Canadian Corps of Commissionaires Ottawa Ont $1,196,682, Royal Canadian Mounted Police Ottawa Ont $2,238,602.

Training and educational services—Non-public servants $1,233,998

Training and educational services—Public servants $1,568,629—Government of Canada—Public Service Commission Ottawa Ont $159,629.

Other professional services $15,995,737—Arts and Communications Counsellors Toronto Ont $221,243, Canadian Center for Arms Control and Disarmament Ottawa Ont $59,000, Canadian Chamber of Commerce Ottawa Ont $83,293, Reid Collins and Associates Vancouver BC $55,466, Decima Research Ltd Toronto Ont $128,600, DMR and Associates Ottawa Ont $141,300, Woods Gordon Toronto Ont $78,500, Government of Canada—Energy, Mines and Resources Canada Ottawa Ont $114,000, Imata Systems Ottawa Ont $62,000, Intertask Ltd Ottawa Ont $70,000, Institut Armand Frappier Laval Que $87,285, Institute for Research on Public Policy Ottawa Ont $108,100, L'Industrielle-Services Techniques Inc Montreal Que $1,612,090, Johnson Design Group Ltd Ottawa Ont $98,210, Shawinigan Integ Vancouver BC $220,020, Spar Aerospace Ste-Anne-de-Bellevue Que $80,046, Synerlogic Inc Ottawa Ont $65,495, Teleconsult Vancouver BC $88,475, Telescene Consultants Montreal Que $51,000.

Other services $23,458,940—Association des Universités et Collèges du Canada Ottawa Ont $76,325, Consortium CRS Ste-Foy Que $1,941,479, Digital Equipment of Canada Ltd Ottawa Ont $71,403, Foundation Company Toronto Ont $666,710, Hayes Hill Inc Chicago Ill USA $98,640, JF Hickling Ottawa Ont $63,034, Kearney AT Inc Chicago Ill USA $55,534, EM Ludwick and Associates Winnipeg Man $54,483, JH Minet Canada Inc Montreal Que $50,016, Nekison Engineering Toronto Ont $105,346, Ouellette et Reeves Montreal Que $240,248, Pinkerton's of Canada Ottawa Ont $159,184, RH Systems Kingston Ont $105,000, RL Rogers Ottawa Ont $150,000, Sales Data Systems Ltd Ottawa Ont $57,735, Standards Council of Canada Ottawa Ont $307,049, University of Ottawa Ottawa Ont $75,443, University of Western Ontario London Ont $54,000, World University Service of Canada Ottawa Ont $77,409, Press News Ltd Toronto Ont $145,666.

CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT REVOLVING FUND $2,313,406

Accounting services $122,325—Government of Canada—External Affairs Canada Ottawa Ont $100,700.

Protection services $207,471—Canadian Corps of Commissionaires Ottawa Ont $68,333.

Training and educational services—Public servants $11,171

Other services $1,972,439—Crowntek Ltd Ottawa Ont $94,129, Government of Canada—Canada Post Corporation Ottawa Ont $677,404, External Affairs Canada Ottawa Ont $1,076,845, Supply and Services Canada Ottawa Ont $98,486.

GRAINS AND OILSEEDS PROGRAM $153,541

Training and educational services—Non-public servants $600

Training and educational services—Public servants $1,376

Other professsional services $57,034

Other services $94,531

WORLD EXHIBITIONS PROGRAM $215,427

Protection services $7,804

Training and education services—Public servants $160

Other professional services $33,372

Other services $174,091

Canadian International Development Agency $7,416,449

Accounting services $78,637—Audit Services Bureau Ottawa Ont $69,331.

Computer services (informatic) $2,842,439—ACS Information Systems Inc Ottawa Ont $62,100, CVT Econogest St-Laurent Que $58,996, Canadian Systems Group Ltd Ottawa Ont $157,408, Canergie Inc Baie D'Urfé Que $52,407, Coopers and Lybrand Consultants Group Montreal Que $90,600, Davies Flaman Partner Management Systems Ottawa Ont $186,982, Jean-Claude Desmarais Montreal Que $52,259, DMR and Assoc Montreal Que $292,306, Pierre Dupuis Orleans Ont $98,502, Exocom Systems Corp Ottawa Ont $187,585, Federal Systems of Canada Ottawa Ont $97,550, HST Information System Ltd Ottawa Ont $129,968, IOTA Consultants Group Ltd Nepean Ont $219,784, Kersey Information Management Ottawa Ont $63,561, Maxima Computer Management Consultants Ltd Ottawa Ont $153,042, Quality Management Consultants Gloucester Ont $78,870, Synerlogic Inc Ottawa Ont $158,542, Ultracom Consulting Services Ltd Ottawa Ont $53,550.

Engineering services (including research) $288

Health and welfare services $261

Protection services $36,210

Training and educational services—Public servants $1,156,814—L Boychuk Ottawa Ont $59,566, Deltranik Hull Que $62,981, Domus Software Ltd Ottawa Ont $55,291, Public Service Commission Ottawa Ont $230,365.

Other professional services $1,824,753—Behavioural Team Toronto Ont $60,000, Carrière Lapointe et Associés Hull Que $58,900, Department of Supply and Services Hull Que $71,098, DPA Group Halifax NS $147,485, G Dunn Records Management Services Inc Ottawa Ont $85,239, York Advertising Ltd Ottawa Ont $131,909.

EXTERNAL AFFAIRS —*Concluded*

Other services $1,477,047—Barbara's Office Personnel Ottawa Ont $225,867, Bradson Personnel Services Ottawa Ont $90,262, Department of Supply and Services Hull Que $717,659, National Film Board of Canada Montreal Que $50,931.

International Joint Commission $301,659

Accounting services $36,000

Computer services (informatic) $440

Legal services $2,565

Training and educational services—Public servants $17,502

Other professional services $88,472

Other services $156,680

FINANCE $27,685,162

Department $8,185,398

FINANCIAL AND ECONOMIC POLICIES PROGRAM $7,045,960

Accounting services $168,375

Computer services (informatic) $9,425

Legal services $653,704

Protection services $804,880—Canadian Corps of Commissionaires Ottawa Ont $802,752.

Training and educational services—Public servants $149,476

Other professional services $1,624,630—Arthur Anderson and Company Toronto Ont $63,000, Burns Fry Ltd Toronto Ont $92,400, Clarkson Gordon Chartered Accountants Toronto Ont $94,400, Coopers and Lybrand Ottawa Ont $606,469, Decima Research Ltd Toronto Ont $78,400, Price Waterhouse Chartered Accountants Toronto Ont $133,960, Statistics Canada Ottawa Ont $54,623.

Other services $3,635,470—Barbara Personnel Services Ottawa Ont $169,319, Canada Post Corporation Ottawa Ont $96,336, Canada Systems Group Ltd Ottawa Ont $287,409, Conference Board of Canada Ottawa Ont $654,576, Data Resources Inc Toronto Ont $308,392, IP Sharp Ltd Toronto Ont $167,554, L'Industrielle-Services Techniques Inc Montreal Que $55,100, Portage Personnel Ltd Hull Que $71,345, Prologic Systems Ltd Ottawa Ont $75,840, Revenue Canada Ottawa Ont $111,396, Quantum Management Services Montreal Que $108,144, Sperry Inc Mississauga Ont $106,348, Supply and Services Canada Ottawa Ont $686,989, Temporarily Yours Toronto Ont $129,589, TES Contract Services Inc Toronto Ont $118,325, Victor Temporary Services Ottawa Ont $188,032.

CANADIAN IMPORT TRIBUNAL PROGRAM $95,441

Legal services $36,882

Training and educational services—Public servants $980

Other professional services $5,026

Other services $52,553

INSPECTOR GENERAL OF BANKS PROGRAM $1,043,997

Computer services (informatic) ($1,724)

Legal services $551,320—Campbell Godfrey and Lewtas Toronto Ont $545,462.

Training and educational services—Public servants $3,189

Other professional services $409,589—Royal Bank of Canada Toronto Ont $53,060, Toronto Dominion Bank Toronto Ont $80,268.

Other services $81,623

Auditor General $6,184,810

Accounting services $2,308,972—ERA Consultants Inc Ottawa Ont $77,985, James F Hickling Management Consultants Ltd Ottawa Ont $55,451, R Latulippe Montreal Que $60,160, Maheu Noiseux Montreal Que $52,623, Mallette Benoit Boulanger Rondeau & Associés Montreal Que $155,123, MISI Mallorn Information Systems Innovators Nepean Ont $145,460, Peat Marwick and Partners Halifax NS $58,403, Peat Marwick and Partners Toronto Ont $51,485, Peat Marwick Mitchell and Co Ottawa Ont $117,119, Price Waterhouse Toronto Ont $82,333, Raymond Chabot Martin Paré & Associés Montreal Que $119,754.

Computer services (informatic) $611,399—B Bretzlaff Manotick Ont $54,274, Comvitex Inc Montreal Que $56,790, The Laurier Group of Systems and Management Consultants Inc Ottawa Ont $84,628, Minasu Information Systems (1983) Ltd Ottawa Ont $94,725, Price Waterhouse Toronto Ont $67,595, Silico Computer Systems Ltd Nepean Ont $55,695.

Legal services $81,820—Gowling and Henderson Ottawa Ont $58,369.

Protection services $21,897

Training and educational services—Non-public servants $282,877

Training and educational services—Public servants $237,436—Public Service Commission of Canada Ottawa Ont $65,825.

Other professional services $1,542,323—Esgore Associates Inc Ottawa Ont $66,338, R Moore Willowdale Ont $54,020, Peat Marwick and Partners Ottawa Ont $63,708, Peat Marwick Mitchell & Co Ottawa Ont $61,263, Spicer MacGillivray Ottawa Ont $98,115, Strategic Management Associates Ltd Ottawa Ont $84,608, Thorne Stevenson & Kellogg Toronto Ont $84,647, C Utley Ottawa Ont $61,350.

Other services $1,098,086—Barbara Personnel Services Inc Ottawa Ont $139,595, Bradson Personnel Services Inc Ottawa Ont $155,387, Canada Systems Group Ltd Ottawa Ont $126,428, Supply and Services Canada Ottawa Ont $120,477, Victor Temporary Services Ottawa Ont $83,251.

Insurance $13,014,823

Accounting services $12,370,107—Bank of British Columbia Vancouver BC $5,000,000, Clarkson Gordon Inc Toronto Ont $424,482, Coopers & Lybrand Ltd Toronto Ont $5,817,296, Ernst & Whinney Inc Toronto Ont $250,993, Price Waterhouse Ltd Toronto Ont $796,291.

Computer services (informatic) $32,598

Legal services $123,466—Blaney McMurthy Stapells Aaron Watson Toronto Ont $88,188.

Protection services $2,615

Training and educational services—Public servants $45,617

Other professional services $27,233

Other services $413,187—Canada Systems Group Ottawa Ont $232,002, I P Sharp Assoc Ltd Toronto Ont $84,965.

Tariff Board $308,131

Legal services $2,237

FINANCE—*Concluded*

Training and educational services—Public servants $2,257

Other professional services $232,732

Other services $62,905

FISHERIES AND OCEANS $71,422,293

Department $71,422,293

Accounting services $605,944—SSC Audit Service Bureau Ottawa Ont $254,541.

Computer services (informatic) $4,643,511—Alphatext Toronto Ont $64,096, Arctic Sciences Ltd Sidney BC $108,106, Beothuk Data Systems St John's Nfld $90,888, Cognos Inc Ottawa Ont $81,004, Computercraft System Ltd Ottawa Ont $66,262, Comshare Rexdale Ont $1,250,261, Control Data Canada Ltd Mississauga Ont $247,007, Correctional Service of Canada Ottawa Ont $59,025, Dataline Inc Toronto Ont $382,768, Energy, Mines and Resources Ottawa Ont $138,394, Evans Computer Applications Ltd Halifax NS $86,511, Information Systems Group St John's Nfld $73,892, Interact Computing Sidney BC $378,795, Quantum Research Vancouver BC $162,190, SHL Systemhouse Inc Halifax NS $95,948, Université de Moncton Moncton NB $622,380, Wycove Systems Ltd Whynacht's Point Tantallon NS $172,030.

Engineering services (including research) $3,670,928—Anderson Well Drilling Courtenay BC $70,287, Centre de recherche industrielle du Québec Ste-Foy Que $217,532, Coopérative du Gros Cap Cap-aux-Meules Que $74,792, Currie Coopers and Lybrand Montreal Que $107,750, Department of Public Works Toronto Ont $67,765, Eastern Marine Service Ltd Musquodoboit Harbour NS $104,729, Econosult Inc Montreal Que $96,700, Emco Engineering Castlegar BC $85,931, International Submarine Engineering Ltd Port Moody BC $400,360, Kerr Wood Leidal Assoc North Vancouver BC $185,868, Les Produits Marins Korman Inc Mansonville Que $116,810, Logimer Inc Quebec Que $65,000, Navimar Corporation Ltée Quebec Que $521,947, Nord Pêche Inc Les Escoumins Que $78,488, Nortech Surveys (Canada) Ltd Calgary Alta $103,385, Seashore Engineering St John's Nfld $62,245, Seimac Ltd Bedford NS $52,460, Tower Arctic Ltd Montreal Que $54,832, Universal Systems Ltd FrederictonNB $60,270, Université Laval Ste-Foy Que $64,685.

Health and welfare services $6,257

Legal services $1,043,781—Mercer MacNab Vavasour St John's Nfld $57,715.

Protection services $1,757,598—BC Corps of Commissionaires Vancouver BC $168,198, Canadian Corps of Commissionaires: Victoria BC $302,220, St John's Nfld $221,737, Winnipeg Man $58,567, (Nova Scotia Division) Halifax NS $251,352, Halifax NS $87,864, Saint John NB $207,549, Montreal Que $80,496, Parker Security Services Richmond BC $152,473, Shepperd Security Burnaby BC $68,136.

Scientific services (including research) $18,734,675—Aqua Life Diagnostics Nanaimo BC $65,470, Aquatic Industries Ltd St Andrews NB $63,257, Aquatic Resources Vancouver BC $343,347, Archipelago Marine Victoria BC $217,089, Arctic Biological Consultants Winnipeg Man $64,170, Arctic Sciences Ltd Sidney BC $496,552, Atlantic Salmon Federation St Andrews NB $320,000, Atmospheric Dynamics Victoria BC $112,521, Baie Verte Development Assoc Baie Verte Nfld $73,529, A Bennett Half-Moon Bay BC $325,525, Bio-Conseil Inc Ste-Foy Que $197,285, G A Borstad Ltd Sidney BC $69,620, Broccoli Brothers Enterprises Sidney BC $65,589, C W Disposal Duncan BC $77,679, C-Core Memorial University of Nfld St John's Nfld $67,536, Canadian Astronautics Ottawa Ont $107,266, Canadian Engineering Surveys Co Ltd Edmonton Alta $248,177, Cdn Paraplegic Associates Halifax NS $89,791, CPRO Computing Enterprises Victoria BC $59,026, Dalhousie University Halifax NS $195,362, Department of Indian Affairs and Northern Development Ottawa Ont $96,325, DPA Group Vancouver BC $556,758, Energy, Mines and Resources Dartmouth NS $74,752, Envirocon Vancouver BC $397,294, ESL Environmental Vancouver BC $61,842, EVS Consultants Sidney BC $54,030, Geotech Ltd Markham Ont $174,400, JH Gill Burnaby BC $54,408, Huntsman Marine Laboratory St Andrews NB $109,595, Invertebrate Research Associates Winnipeg Man $98,547, Kitimat Business Overload Kitimat BC $54,462, LGL Ltd Sidney BC $910,556, LGL Ltd St John's Nfld $77,068, Limnotek Research Vancouver BC $134,581, Logimer Inc Quebec Que $134,892, Maclaren Vancouver BC $280,624, Marine Research Associates St Andrews NB $181,000, Maritime Testing Dartmouth NS $73,021, G McClelland Boutiliers Point NS $63,347, McMaster University Hamilton Ont $64,341, Metocean Data Dartmouth NS $58,522, Nanaimo Employment Society Nanaimo BC $200,026, Natural Sciences and Engineering Research Council of Canada Ottawa Ont $989,235, Nimpkish Band Alert Bay BC $60,000, Nordco Ltd St John's Nfld $55,774, Northwest Enhancement Cumberland BC $113,000, Office Assistance Vancouver BC $410,865, Olmsted W R Vancouver BC $75,972, W L Otway Port Coquitlam BC $66,028, Pacific Coast Bio-Resources Vancouver BC $78,966, Pacific Ocean Science Burnaby BC $118,686, Prime Personnel Victoria BC $66,344, Salmon Association of Eastern Nfld St John's Nfld $224,393, Seaconsult Marine Research Ltd Vancouver BC $154,806, Service Argos Toulouse Cedex France $89,054, Sheshaht Indian Band Port Alberni BC $78,088, Simon Fraser University Burnaby BC $79,772, St James Construction Nanaimo BC $125,484, Technical University of Nova Scotia Halifax NS $63,004, The McElhanney Group Ltd Calgary Alta $535,587, Université McGill Montreal Que $96,473, University of Manitoba Winnipeg Man $102,812, University of Toronto Toronto Ont $51,500, Washburn and Gillis Halifax NS $73,974.

Training and educational services—Non-public servants $80,215

Training and educational services—Public servants $1,031,208—International Briefing Assoc Vancouver BC $57,065, Public Service Commission Ottawa Ont $80,040, RCMP Regina Sask $110,717.

Other professional services $9,308,728—Angers Drouin Simard & Associates Ste-Foy Que $99,490, Arpac Consulting Service Sidney BC $53,476, Association québécoise de l'industrie de la pêche Quebec Que $275,000, Baynes Communications Ottawa Ont $66,316, Bio-Conseil Ste-Foy Que $82,238, Bureau of Management Consultants SSC Ottawa Ont $609,333, Canadian Facts Ottawa Ont $135,970, Canadian Saltfish Corp St John's Nfld $153,996, Chilkat Institute Anchorage Alaska USA $53,181, College of Fisheries St John's Nfld $159,721, Contrawl Ltd St John's Nfld $61,761, Crop Inc Montreal Que $67,619, D J Davies Victoria BC $634,614, Fishery Products International St John's Nfld $99,262, German & Milne Ottawa Ont $180,253, Glover Business Comm Vancouver BC $289,236, Grove Communications St John's Nfld $88,177, Imata System Group Ottawa Ont $63,100, LGL Ltd St John's Nfld $74,791, Newlantic Group St John's Nfld $57,323, Oceans Ltd St John's Nfld $69,069, Public Works Canada Ottawa Ont $95,806, Taramum Ltd Ottawa Ont $78,325, The DPA Group Halifax NS $257,889, Université de Moncton Moncton NB $99,979, University of Prince Edward Island Charlottetown PEI $59,934.

Other services $30,539,448—Amma Network Vancouver BC $87,350, Associated Freezers Ltd St John's Nfld $129,842, B C I T Burnaby BC $126,831, B&L Cold Storage Ltd St John's Nfld $134,510, Barbara Personnel Ottawa Ont $97,551, BC Wildlife Federation Surrey BC $72,000, Beothuk Data Systems Ltd Halifax NS $969,125, Beothuk Data Systems St John's Nfld $2,222,649, Block Bros Vancouver BC $337,759, Bon Accord Enterprises Parksville BC $147,084, Bradson Personnel Ottawa Ont $73,045, Canook Enterprises Bowser BC $73,983, Cen Int Council Advisory Kamloops BC $142,528, Chehalis Band Agassiz BC $194,047, Coast Pilot Ltd Sidney BC

FISHERIES AND OCEANS—*Concluded*

$97,344, Comshare Rexdale Ont $338,567, Control Data Canada Ltd Mississauga Ont $107,195, Control Data Vancouver BC $59,266, Cowichan Band Duncan BC $191,500, D R Systems Nanaimo BC $58,128, Department of Public Works Vancouver BC $57,588, Diversified Ovatech Chilliwack BC $232,069, Dobrocky Seatech Ltd St John's Nfld $101,426, DSS Marine Inspection Ottawa Ont $362,360, Dugas Equipment Ltd Caraquet NB $74,750, East-Can Maintenance Ltd Dartmouth NS $137,784, Energy, Mines and Resources Ottawa Ont $479,121, Envirocon Vancouver BC $783,990, Eurocan Pulp & Paper Kitimat BC $60,325, Fisheries Council of BC Vancouver BC $99,706, Forceten Enterprises Inc Halifax NS $302,593, Ft Babine Ent Advisory Smithers BC $86,902, G & M Enterprises St John's Nfld $93,407, Gilles Shooner & Ass Loretteville Que $88,690, Hartley Bay Band Advisor Hartley Bay BC $66,072, Hawkshaw JF Sandspit BC $50,004, Heiltsuk Band Advisory Waglisla BC $143,492, Household Movers & Shippers Ltd Saint John NB $64,943, Industrielle-Services Techniques Inc Montreal Que $79,061, Informat Ottawa Ont $139,758, Interior Water Wells Prince George BC $85,527, K G Campbell Ottawa Ont $110,718, Kincolith Band Advisory Kincolith BC $111,338, Kispiox Band Advisory Hazelton BC $197,708, Kitasoo Band Advisory Klamtu BC $81,889, Kitimat Business Overload Kitimat BC $112,925, Kitsumkalum Band Advisory Terrace BC $58,125, MA Rudd Mariculture Lantzville BC $70,611, Manpower Temporary Services Moncton NB $142,254, Marystown Shipyards Marystown Nfld $71,916, Massett Band Advisory Massett BC $141,704, Moonlight Building Maintenance Ltd Richmond BC $70,967, N Vancouver Island Salmonid Enhancement Society Port Hardy BC $200,676, Necoslie Band Advisory Fort St James BC $68,028, Nfld & Labrador Computer Systems St John's Nfld $689,913, Nimpkish Band Alert Bay BC $219,139, Nordicity Group Ltd Ottawa Ont $57,339, Nortac Software Ltd Ottawa Ont $53,406, North Thompson Band Barriere BC $114,500, Office Assistance Vancouver BC $318,961, Office Overload Vancouver BC $54,374, Optech Inc Downsview Ont $68,000, Oweekeno Band Advisory Port Hardy BC $73,960, Oxford Building Cleaning Winnipeg Man $111,948, P & M Personnel Maple Ridge BC $93,509, PEI Groundfish Buyers Charlottetown PEI $89,600, Powell River Society Powell River BC $142,756, Public Works Canada Halifax NS $105,339, Qualicum Indian Band Qualicum Beach BC $117,170, Roche Atlantic Ltée Ste-Foy Que $50,509, S W Harbour Services Richmond BC $68,700, San Juan River Enhancement Port Renfrew BC $78,291, Sea Spring Salmon Farm Chemainus BC $93,341, Sechelt Band Sechelt BC $132,078, Service Argos Toulouse Cedex France $162,659, Skidigate Band Advisory Queen Charlotte City BC $79,404, Sliammon Indian Band Powell River BC $136,003, SSC Photo Centre Film & Video Ottawa Ont $53,930, Supply and Services Canada Hull Que $3,589,826, Supreme Bldg Maintenance Nanaimo BC $63,820, Temporarily Yours Vancouver BC $150,834, Terr Tec Marine Ladysmith BC $123,918, Terra Surveys Ltd Ottawa Ont $1,330,318, Terra Surveys Ltd Sidney BC $79,891, Terrace Salmon Society Terrace BC $208,857, The McElhanney Group Ltd Calgary Alta $50,680, Thornton Creek Enhancement Ucluelet BC $128,796, Underwood McLellan Burnaby BC $93,445, Universal Systems Fredericton NB $171,305, University of Manitoba Winnipeg Man $52,004, Victor Temporary Services Ottawa Ont $116,978, W J Roche & Sons St John's Nfld $74,667, P Wannamaker Campbell River BC $92,765.

GOVERNOR GENERAL $340,404

Training and educational services—Public servants $8,223

Other professional services $61,503

Other services $270,678

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $49,809,820

~~Department $49,809,820~~

ADMINISTRATION PROGRAM $6,055,496

Accounting services $2,150,013—Arthur Anderson & Co Toronto Ont $73,981, Coopers & Lybrand Ottawa Ont $238,990, Arthur Deloitte Haskins & Sells Ottawa Ont $123,210, EAC Amy & Sons Ltd Ottawa Ont $72,746, Government of Canada—Supply and Services Ottawa Ont $873,591, Horwood Young & Wittshire Ottawa Ont $69,984, Peat Marwick Mitchell & Co Ottawa Ont $116,896, Price Waterhouse Associates Ottawa Ont $140,750, Thorne Riddell Ottawa Ont $87,516, Touche Ross & Co Ottawa Ont $148,727

Computer services (informatic) $332,432—Quantum Info Resources Ltd Ottawa Ont $107,385, Systemhouse Inc Ottawa Ont $64,959.

Engineering services (including research) $127,802—Government of Canada—Public Works Canada Ottawa Ont $61,615, Supply and Services Canada Ottawa Ont $51,000.

Health and welfare services $238

Protection services $40,412

Training and educational services—Non-public servants $8,235

Training and educational services—Public servants $166,492

Other professional services $2,069,911—R Banta Ottawa Ont $71,425, Don R Allen & Associates Ottawa Ont $80,000, Ekos Research Associates Inc Ottawa Ont $65,183, Four Arrows Ottawa Ont $69,612, E M Hall Saskatoon Sask $113,371, Intergroup Consultants Ltd Winnipeg Man $53,856, Lithwick Rothman & Schiff Associates Ltd Ottawa Ont $73,150, A Price Quebec Que $52,340, Thorne Stevenson & Kellog Edmonton Alta $62,300.

Other services $1,159,961—Government of Canada—Supply and Services Canada Ottawa Ont $378,807, Industrial Life Technical Services Ottawa Ont $104,957.

INDIAN AND INUIT AFFAIRS PROGRAM $32,319,927

Accounting services $142,061

Computer services (informatic) $1,076,153—CGI Information Systems Ottawa Ont $100,969, Data Consulting Ltd Ottawa Ont $195,181, Lemmex and Associates Ltd Ottawa Ont $63,740, Samapro Ltd Montreal Que $124,141, Synerlogic Inc Ottawa Ont $52,380, Systemhouse Inc Ottawa Ont $56,394, Ultracom Consulting Services Ltd Ottawa Ont $160,996.

Engineering services (including research) $9,452,185—Abcott Construction Ltd Brantford Ont $197,808, Associated Engineering (BC) Ltd Burnaby BC $147,499, R J Burnside & Associates Ltd Orangeville Ont $59,173, Carrithers Shaw & Partners Ltd Toronto Ont $66,167, Chatwin Engineering Nanaimo BC $95,858, Clifton Associates Regina Sask $76,053, Coles Nikifowk Pennel Edmonton Alta $72,000, Dighem Surveys & Processing Mississauga Ont $50,953, R Dodds Ltd Thunder Bay Ont $55,510, EDA Colloborative Inc Toronto Ont $51,398, Government of Canada—Energy, Mines and Resources Ottawa Ont $1,329,547, Public Works Canada Ottawa Ont $3,662,452, W N Horner & Associates Ltd Truro NS $63,727, I D Engineering Lloydminster Sask $60,362, Les Consultants BPR Quebec Que $67,360, Marshall Mackling Monaghan Don Mills Ont $51,190, C A McDowell Ltd Centralia Ont $207,098, P R Roach Ltd Grand Falls NB $91,413, Stanley Associated Engineering Ltd Vancouver BC $68,493, WL Wardroo & Associates Thunder Bay Ont $67,459.

Health and welfare services $4,202,562—Acropolis Manor Prince Rupert BC $67,293, Ashern Personal Care Home Ashern Man

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

$81,495, Braemore Home Sydney NS $63,727, Centre de Services Sociaux Richelieu Longueuil Que $74,597, Extendicare Alberta Ltd Edmonton Alta $233,557, Hudson's Bay Co Winnipeg Man $159,926, Halifax County Rehabilitation Centre Dartmouth NS $126,223, Kenora Day Care Centre Kenora Ont $55,875, Le Centre Garry Taylor Beaconsfield Que $87,447, Mountain View Lodge Lillooet BC $70,422, Simon Fraser Lodge Inc Prince George BC $66,623, Tache Nursing Centre Winnipeg Man $54,212, Terrace View Lodge Terrace BC $81,380.

Legal services $493,143—Cumberland Realty Group Ltd Vancouver BC $72,920, S W Hamilton Vancouver BC $68,897.

Protection services $3,433,964—Royal Canadian Mounted Police Ottawa Ont $3,370,362.

Scientific services (including research) $127,536—Le Groupe Conseil Géonoche Ltd Ste-Foy Que $50,272.

Training and educational services—Non-public servants $2,862,158—Drumheller Valley School Division No 62 Drumheller Alta $74,810, Mohawk College Hamilton Ont $58,567, St Joseph's School Board Chemainus BC $124,929, University of Calgary Calgary Alta $82,593.

Training and educational services—Public servants $512,315—Public Service Commission Ottawa Ont $52,432.

Other professional services $4,158,183—Argyll Business Consultants Ottawa Ont $65,000, Canadian Executive Services Overseas Toronto Ont $265,933, CMHC Technical Services Vancouver BC $91,586, DPA Group Inc Calgary Alta $61,000, Finadco Service Ottawa Ont $54,000, Government of Canada—Supply and Services Ottawa Ont $87,781, Statistics Canada Ottawa Ottawa Ont $234,639, Treasury Board Canada Ottawa Ont $148,291, E E Hobbs & Associates Ltd Ottawa Ont $54,558, Indigenous Survival Int'l Ottawa Ont $50,000, Onchiota Corp Ottawa Ont $65,000, Peters Coolican & Associates Halifax NS $67,200, Pigeon-Roy Ltd Ottawa Ont $54,525, J P Reecke Vancouver BC $58,794, Seneca Communications Ottawa Ont $75,000, D Snedden Management Inc Gloucester Ont $69,204, Wang Canada Ltd Don Mills Ont $55,126, R J Weselake Headingley Man $50,000.

Other services $5,859,667—Best Cleaners and Contractors Vancouver BC $82,620, Government of Canada—Energy, Mines and Resources Ottawa Ont $93,334, Supply and Services Ottawa Ont $1,313,337, Industrial Life Tech Ottawa Ont $1,832,292.

NORTHERN AFFAIRS PROGRAM $10,360,653

Accounting services $561,707—Government of Canada—Energy, Mines and Resources Ottawa Ont $477,597.

Computer services (informatic) $98,508

Engineering services (including research) $548,382—Government of Canada—Energy, Mines and Resources Ottawa Ont $95,014.

Health and welfare services $84

Legal services $76,545

Protection services $1,177

Scientific services (including research) $1,303,851—Dobrocky Seatech Ltd Sidney BC $50,930, Dome Petroleum Ltd Calgary Alta $61,793, Government of Canada—Environment Canada Ottawa Ont $846,612.

Training and educational services—Non-public servants $885,650—OJT Program Whitehorse YT $485,488.

Training and educational services—Public servants $220,515—Public Service Commission Ottawa Ont $68,689.

Other professional services $3,669,184—Arctic Laboratories Ltd Sidney BC $64,487, EBA Engineering Consultants Ltd Edmonton Alta $229,500, Envirocon Ltd Vancouver BC $86,747, Government of Canada—Environment Canada Ottawa Ont $82,600, Fisheries and Oceans Ottawa Ont $62,000, Statistics Canada Ottawa Ont $69,328, Government of the Northwest Territories Yellowknife NWT $127,145, Keewatin Wildlife Federation Rankin Inlet NWT $101,512, LGL Associates Ltd Ottawa Ont $424,763, G W Lowney Whitehorse YT $92,941, J S MacTavish Ottawa Ont $58,370, MJ O'Connor & Associates Ltd Calgary Alta $127,059, Quantum Information Resources Ltd Ottawa Ont $64,954, Robinson's Trucking Ltd Yellowknife NWT $142,500, Stanley Associates Engineering Ltd Edmonton Alta $61,003, Touche Ross & Co Ltd Ottawa Ont $80,000.

Other services $2,995,050—Boatel Remote Site Feeding Ltd Edmonton Alta $55,836, Fitz/Smith Native Development Corporation Fort Smith NWT $194,112, Fortier Associates International Ltd Nisku Alta $119,606, Government of Canada—Energy, Mines and Resources Ottawa Ont $323,293, Supply and Services Canada Ottawa Ont $265,051, Industrial Life Technical Services Inc Ottawa Ont $146,618, Kusawa Contracting Ltd Vancouver BC $289,605, Tu Cho Gha General Contracting Hay River NWT $51,265.

NATIVE CLAIMS PROGRAM $1,073,744

Computer services (informatic) $180

Engineering services (including research) $59,496—Government of Canada—Energy, Mines and Resources Ottawa Ont $53,963.

Legal services $16,938

Training and educational services—Non-public servants $1,965

Training and educational services—Public servants $23,380

Other professional services $926,190—E D Fulton Peters Coolican Associates Halifax NS $354,710, Smith Lyons Torrance Stevenson & Mayer Ottawa Ont $105,420, Vancouver BC $131,484.

Other services $45,595

JUSTICE $14,576,068

Department $8,707,341

ADMINISTRATION OF JUSTICE PROGRAM $8,707,341

Accounting services $118,505—Accounting and Audit Services DSS Ottawa Ont $98,080.

Computer services (informatic) $202,291—Exocom Ottawa Ont $55,750, Synerlogic Inc Ottawa Ont $57,849.

Health and welfare services $10,127

Legal services $1,118,616—Filmore & Riley Winnipeg Man $331,511, L A Vandor Toronto Ont $53,637.

Protection services $416,391—Canadian Corps of Commissionaires Ottawa Ont $370,620.

Training and educational services—Public servants $296,425—The Hague Conference on International Law The Hague Netherlands $50,123.

Other professional services $3,563,987—Audit Services Bureau Ottawa Ont $109,919, Bureau of Management Consulting Ottawa Ont $159,251, Canadian Law Information Council Ottawa Ont $1,104,957, George T Cooper Halifax NS $148,606, Jackson-Smye Inc Toronto Ont $63,068, J & J Research Assoc Ltd Fredericton NB $185,466, Peat Marwick and Partners Ottawa Ont $56,645, Sloan Greenaway Consultants Winnipeg Man $63,255, Synchrocom

JUSTICE—*Concluded*

Services Ottawa Ont $232,288, Treasury Board Ottawa Ont $63,971.

Other services $2,980,999—Barreau du Quebec Montreal Que $126,428, Barbara Personnel Ottawa Ont $62,021, Bradson Personnel Ottawa Ont $50,432, Comshare Rexdale Ont $62,660, Law Society of BC Vancouver BC $72,566, Law Society of Manitoba Winnipeg Man $59,050, Law Society of UC Toronto Ont $207,830, Q L Systems Ltd Kingston Ont $185,593, Supply and Services Canada Hull Que $184,010, Trac Tracing Toronto Ont $68,998.

Canadian Human Rights Commission $937,187

Legal services $124,315—Chivers-Greckol Edmonton Alta $56,696.

Training and educational services—Public servants $29,296

Other professional services $608,127—Rights Advocates Training Service Louisville Ky USA $56,106.

Other services $175,449

Commissioner for Federal Judicial Affairs $654,477

Training and educational services—Public servants $316,731—Gerard Caron School of Languages Ottawa Ont $115,910, Public Service Commission Ottawa Ont $91,561.

Other professional services $191,317

Other services $146,429

Federal Court of Canada $888,526

Protection services $275,580—Canadian Corps of Commissionaires Ottawa Ont $237,299.

Training and educational services—Public servants $26,978

Other professional services $46,926

Other services $539,042

Law Reform Commission of Canada $1,913,570

Legal services $22

Training and educational services—Public servants $2,783

Other professional services $1,596,089—Bouchard et Associés Ottawa Ont $55,546, Clifford Gray Associates Ottawa Ont $82,278, Patrick Fitzgerald Consultants Ltd Ottawa Ont $64,642, François Handfield Hull Que $70,171, Edward Keyserlingk Ottawa Ont $62,410, Harold J Levey Toronto Ont $58,177, Mockle et Associés Ottawa Ont $54,219, Patrick G Robardet Ottawa Ont $50,233, Université de Montréal Montreal Que $58,807.

Other services $314,676—Victor Temporary Services Ottawa Ont $64,939.

Offices of the Information and Privacy Commissioners of Canada $265,611

Legal services $21,498

Protection services $1,756

Training and educational services—Public servants $12,663

Other professional services $120,301

Other services $109,393

Supreme Court of Canada $709,474

Computer services (informatic) $5,100

Legal services $355,437

Protection services $131,731—Canadian Corps of Commissionaires Ottawa Ont $131,731.

Training and educational services—Public servants $6,851

Other professional services $66,507

Other services $143,848

Tax Court of Canada $499,882

Computer services (informatic) $37,573—Systemhouse Ltd Ottawa Ont $84,150.

Protection services $5,121

Training and educational services—Public servants $4,994

Other professional services $77,469

Other services $324,725—Allwest Reporting Ltd Vancouver BC $72,659, Nethercut & Company Ltd Toronto Ont $76,202, Mackay Morin Maynard & Associés Montreal Que $65,161.

LABOUR $13,357,274

Department $12,499,535

Accounting services $103,430—Department of Supply and Services Hull Que $103,430.

Engineering services (including research) $1,008,911—The Boiler Inspection and Insurance Co of Canada Toronto Ont $114,480, Departments of Labour and Manpower of: NB $79,300, Nfld $74,009, Ont $57,730, The Government of the NWT $68,000, Irving Methe Caron and Associated Ltd Ottawa Ont $153,082, Thermitech Inspection Inc Montreal Que $168,000.

Health and welfare services $46,032

Legal services $127,553—A Ross Ottawa Ont $98,491.

Protection services $107,299—Public Works Canada Ottawa Ont $86,905.

Training and educational services—Public servants $306,556—Public Service Commission Ottawa Ont $78,885.

Other professional services $2,049,344—Department of Supply and Services Hull Que $73,043, DMR & Associates Ottawa Ont $129,589, Econosult Inc Montreal Que $72,950, Hay Management Consultants Ltd Toronto Ont $165,000, Intertask Inc Ottawa Ont $454,980, Sharon Professional Services Ottawa Ont $76,364.

Other services $8,750,410—Canada Systems Group Ottawa Ont $385,970, Comshare Rexdale Ont $104,977, Department of Supply and Services Hull Que $158,938, KG Campbell Corp Ottawa Ont $330,086, Serials Management Systems Canada Ltd London Ont $95,082, Worker's Compensation Boards of: Alta $954,359, BC $841,212, Man $402,405, NB $122,692, Nfld $61,635, NS $1,425,297, Ont $2,668,612, Que $915,881, Sask $282,264.

Canada Labour Relations Board $449,418

Computer services (informatic) $47,775

Legal services $176,636

Training and educational services—Public servants $8,766

Other services $216,241—Cognos Inc Ottawa Ont $52,835, International Simultaneous Translation Service Montreal Que $65,116.

LABOUR—*Concluded*

Canadian Centre for Occupational Health and Safety $408,321

Computer services (informatic) $43,335

Legal services $3,669

Protection services $46,481

Scientific services (including research) $25,370

Training and educational services—Non-public servants $2,630

Training and educational services—Public servants $127,262

Other professional services $127,287

Other services $32,287

NATIONAL DEFENCE $410,546,094

DEFENCE SERVICES PROGRAM $410,546,094

Accounting services $68,696—Government of Canada—Supply and Services Canada Ottawa Ont $63,917.

Computer services (informatic) $5,926,201—ADGA Systems International Ltd Ottawa Ont $76,788, Cognos Services Inc Ottawa Ont $109,689, Control Data Canada Ltd Mississauga Ont $107,210, Deltacom Inc Ottawa Ont $219,256, DIGI Plus Inc Verdun Que $79,370, DMR and Associates Saint John NB $588,869, Domus Software Ottawa Ont $278,806, Federal Systems of Canada Ottawa Ont $131,699, Hartt and Page Ltd Ottawa Ont $613,403, Honeywell Ltd Scarborough Ont $778,765, IBM Canada Ltd Ottawa Ont $67,331, IDL Integrated Data Ltd Ottawa Ont $114,603, IMATA Systems Corp Ottawa Ont $77,525, Intellitech Canada Ltd Ottawa Ont $215,940, Indigo Software Ltd Ottawa Ont $70,700, Ourscan Group Inc Ottawa Ont $75,025, Protocoles Standards de Communication Ottawa Ont $122,175, S and S Software Ottawa Ont $69,627, Sharon Professional Services Ottawa Ont $114,208, SHL Systemhouse Ltd Ottawa Ont $320,102, Software Kinetic Ltd Ottawa Ont $59,327, Systems Network Inc Ottawa Ont $155,184, Synerlogic Inc Ottawa Ont $286,301, Ultracom Consulting Ottawa Ont $97,909.

Engineering services (including research) $77,385,854—Adamson & Associates Architects Toronto Ont $184,201, ADGA Systems International Ltd Ottawa Ont $1,889,320, Aircom Consultant Winnipeg Man $176,163, AMTEK Management Inc Ottawa Ont $644,288, Angers Drouin Simard et Associés Ltée Ste-Foy Que $98,545, Architects Four Ltd Moncton NB $62,823, Associated Engineering Alberta Ltd Calgary Alta $86,268, Ballistech Systems Inc St-Bruno Que $88,551, BDM Corp New York NY USA $489,144, Beauchemin Beaton Lapointe Inc Montreal Que $169,235, Bell Canada International Don Mills Ont $94,682, Bendix Avelex Inc Montreal Que $104,580, BETA Machinery Analysis Ltd Calgary Alta $62,773, Boeing of Canada Ltd Ottawa Ont $476,334, Bombardier Inc Drummondville Que $120,691, Bristol Aerospace Winnipeg Man $707,496, Bundeskasse Bei D Germany $398,799, Burroughs Canada Ottawa Ont $250,060, CAE Electronics Ltd Montreal Que $332,999, Canadair Ltd Montreal Que $3,693,662, Canadian General Electric Toronto Ont $1,964,172, C J P Architects Carlberg Jackson Partners New Westminster BC $219,964, Cognos Services Inc Ottawa Ont $444,666, Computertime Network Corp St-Laurent Que $57,665, Computing Devices Ltd Ottawa Ont $306,145, Cummings-Cockburn Associates Ottawa Ont $67,716, Currie Coopers and Lybrand Ottawa Ont $143,700, Datacap Ltd Ottawa Ont $148,576, Datastream Ottawa Ont $91,515, W R Davis Engineering Ltd Ottawa Ont $810,440, Defence Construction (1951) Ltd Ottawa Ont $150,685, The de Havilland Aircraft Co Downsview Ont $225,609, Delcan de Leuw Cather Canada Ltd Don Mills Ont $58,049, DEW Engineering and Development Ottawa Ont $1,010,410, A J Diamond and Partners Toronto Ont $153,253, Diemaco Inc Kitchener Ont $452,109, Digital Equipment of Canada Kanata Ont $54,144, Dolmaco Electronic Consultants Saint-Jean-sur-Richelieu Que $104,479, Douserv Group Inc Ottawa Ont $346,583, Dumaresq and Byrne Ltd Halifax NS $56,455, Easams Ltd Surrey England $500,000, Eyretechnics Ltd Ottawa Ont $3,380,136, Fathom Oceanology Ltd Mississauga Ont $255,276, Federal Reserve Bank of New York New York NY USA $7,698,582, Field Aviation Calgary Alta $90,708, Fleetway Engineering Service Ottawa Ont $461,356, FMC Corp San Jose Calif USA $159,625, Forrest/Bodrug Partners Inc Toronto Ont $60,011, Gagnon Guy Letelier Ross Charlesbourg Que $77,458, Gastops Ltd Ottawa Ont $311,867, General Motors Oshawa Ont $321,430, George Archer Consulting Engineer Montreal Que $682,047, H AASS Aero Engineering Ottawa Ont $200,468, Harris Corporation Government Support Systems Syossat NY USA $191,071, Hartt and Page Ottawa Ont $180,961, Hawker Siddeley Canada Ltd Toronto Ont $1,060,735, Hitech Canada Ltd Ottawa Ont $316,172, W N Horner & Associates Ltd Truro NS $61,625, Hovey Industries Ltd Ottawa Ont $862,051, Hughes Aircraft Long Beach Calif USA $159,245, Hydrogeological Consultants Ltd Edmonton Alta $89,270, IMP Group Ltd Dartmouth NS $1,692,204, Intelco Norval Ont $101,028, Irvin Industries Canada Ltd Fort Erie Ont $106,106, Krauss Maffei Germany $974,105, Leigh Instruments Ltd Ottawa Ont $141,430, Les Architectes Gilles Chabot Émile Gilbert Quebec Que $59,115, Les Consultants BCPTA Inc Montreal Que $138,333, Litton Systems (Canada) Rexdale Ont $2,566,034, LMBDS-Sidam Inc Jonquiere Que $57,187, Lockheed Aircraft Calif USA $1,013,207, Mann Testing Laboratories Ltd Rexdale Ont $75,203, Ian Martin and Associates Toronto Ont $58,362, Maurice Gravel Architect Chicoutimi Que $99,469, McDonnell Douglas Aircraft St Louis Mo USA $1,119,264, MDs Aero Support Corp Boucherville Que $629,615, Mill and Ross Architects Kingston Ont $67,214, MKR Associates Inc Saugus Calif USA $59,376, MMP Architects Winnipeg Man $67,131, Morris and Richard Halifax NS $135,305, Morrison Hershfield Ltd North York Ont $115,643, Newfoundland Design Associates St John's Nfld $863,953, New North Consultants St John's Nfld $1,426,356, Nor Red Engineering Ltd Niagara Falls Ont $169,799, Northwest Industries Ltd Edmonton Alta $145,212, NSPO Trust Acct American Security Bank Washington DC USA $231,530, OCERG Nautronic Inc Maryland USA $78,052, Ogilvie and Hogg Architects Ottawa Ont $189,684, Oldham Engineer Inc Porter's Lake NS $62,900, Peacock Inc Montreal Que $3,659,658, J Poom & Associates Inc Vancouver BC $54,325, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que $418,657, Government of Canada—Public Works Ottawa Ont $263,190, Rediffusion Dartmouth NS $508,161, W M Salter Architects Barrie Ont $81,956, Sanders Associates Corp Ottawa Ont $86,831, Schoeler and Heaton Architects Ottawa Ont $80,444, Sharon Professional Services Ottawa Ont $228,300, Shore Tilbe Henschel Irwin Peters Architects & Engineers Toronto Ont $239,834, SHM Marine International Inc Victoria BC $88,870, Software Kinetics Ltd Nepean Ont $218,296, Solar Turbines Canada Ltd Edmonton Alta $156,217, Spar Aero Space Toronto Ont $509,710, Sperry Inc Ottawa Ont $110,640, Government of Canada—Supply and Services Canada Ottawa Ont $66,608, ST Research Ltd Ottawa Ont $69,513, Systemhouse Ltd Ottawa Ont $118,409, Technican International Ltd St Laurent Que $140,919, Tecsult Inc Montreal Que $854,701, T E S Engineering Research Ltd Ottawa Ont $878,983, Texas Instrument Inc Dallas Texas USA $195,724, Triton Engineering Ltd Halifax NS $99,982, Tudor and Walters Architects Vancouver BC $66,862, United Marine System Ltd Victoria BC $64,209, United Technologies International Stanford Conn USA $174,785, Valcom Ltd Ottawa Ont $253,088, J Philip Vaughan and Associates Halifax NS $114,460, Versatile Vickers Inc Montreal Que $2,513,242, Wackenhut of Canada Ltd Toronto Ont $65,786, W L Wardrop and Associates Ltd Edmonton Alta $99,698, Whitman Benn & Associates Halifax NS $1,053,760, Willis Cunliffe Tait Dalcan Victoria BC $488,975, XMCO Canada Inc London Ont $193,650.

NATIONAL DEFENCE—*Continued*

Health and welfare services $22,250,933—Astral Bellevue Classics Toronto Ont $115,614, Besley J K Ottawa Ont $95,293, F J Bethel Ottawa Ont $72,593, Bioscientia GMBH Germany $267,140, Canadian Broadcasting Corporation Ottawa Ont $503,947, CANEBSCO Subscription Service Ltd Toronto Ont $55,792, Criterion Pictures Corp Ltd Halifax NS $237,149, W A Curtis Ottawa Ont $56,973, Everett Chalmers Fredericton NB $118,518, Dumanic Enr Quebec Que $111,991, Health Science Center Winnipeg Man $339,814, Hospital of: Belleville General Belleville Ont $56,455, Brandon General Brandon Man $79,138, Calgary Calgary Alta $64,055, Chilliwack Chilliwack BC $57,733, Foothills Calgary Alta $203,598, Grace General Winnipeg Man $76,530, Grace Maternity Halifax NS $83,436, Kingston General Kingston Ont $87,065, Metro Calgary & Rural General Calgary Alta $188,944, Metro Edmonton Edmonton Alta $116,170, Oromocto Public Oromocto NB $273,492, Ottawa Civic Ottawa Ont $372,763, Ottawa General Ottawa Ont $252,584, James Paton Memorial Gander Nfld $74,953, Providence Moose Jaw Sask $54,974, Red Deer Regional Red Deer Alta $73,587, Royal Alexandra Edmonton Alta $175,341, Royal Jubilee Victoria BC $108,055, Sunnybrook Toronto Ont $59,473, Toronto Toronto Ont $53,405, University of Alberta Edmonton Alta $255,487, Victoria General Victoria BC $454,081, York Finch General Downsview Ont $80,241, John Jefferson Fredericton NB $139,410, Kreiskrankenhaus Germany $54,948, Diane Laliberté St-David Que $50,395, Leon Mazurek Medley Alta $54,580, Para-Med Health Services Inc Ottawa Ont $134,352, Paramount Film Service Ltd Toronto Ont $123,173, O T Portner Ottawa Ont $67,648, E M Prest Ottawa Ont $205,149, Privilege Production Inc Edmonton Alta $55,000, Hervé Séguin Courcelette Que $76,800, Colan M Stevenson Fredericton NB $52,808, Universal Films Co Willowdale Ont $135,702, Warner Bros Distribution (Canada) Ltd Toronto Ont $163,024, Wilson Medical Center Hamilton Ont $65,590.

Legal services $299,532

Protection services $27,815,178—Canadian Corps of Commissionaires Ottawa Ont $27,165,619, Metropol Base Fort Security Group Winnipeg Man $92,944, Siba Bewachungs Germany $283,343.

Scientific services (including research) $2,335,480—ADGA System International Ltd Ottawa Ont $211,973, Canada Systems Group Ottawa Ont $51,310, I P Sharp & Associated Ltd Ottawa Ont $189,657, Mel Defence Systems Ltd Stittsville Ont $80,720, Miller Communication Systems Ltd Kanata Ont $98,509, Prior Data Science Ltd Ottawa Ont $266,225, Roy Ball Associates Ottawa Ont $141,729, Sharon Professional Services Ottawa Ont $145,305, S & S Software Ottawa Ont $170,375, Systemhouse Ltd Ottawa Ont $210,101, Software Kinetics Ltd Nepean Ont $218,626, W E Thorp & Associates Ltd Ottawa Ont $276,777.

Training and educational services—Non-public servants $59,259,430—Agassiz School Division Beausejour Man $148,162, Annapolis District School Board Annapolis Royal NS $133,315, Arthur A D Barrie Ont $55,581, Bair AD Petawawa Ont $62,419, Bathurst C Ottawa Ont $56,584, Bergin J V Colgan Ont $51,758, Berry D L Brandon Man $50,113, Calgary Catholic School Board Calgary Alta $195,297, Calgary Board of Education Calgary Alta $1,581,925, Campbell R B Petawawa Ont $54,647, Cape Breton District School Board Sydney NS $65,300, Carleton Board of Education Ottawa Ont $1,353,214, Carleton Roman Catholic Separate School Board Ottawa Ont $77,610, City of Dartmouth Dartmouth NS $325,043, Clarke V Ottawa Ont $55,456, Collins F T Barrie Ont $54,205, Commission scolaire Lac Megantic Lac Megantic Que $72,656, Commission scolaire regionale Eastern Quebec Quebec Que $51,639, Commission scolaire regionale Ste-Foy Ste-Foy Que $118,101, Desrochers M P Minesing Ont $63,015, Dryden Board of Education Dryden Ont $117,131, Dryden District Roman Catholic Separate School Dryden Ont $55,616, Dupuis L Petawawa Ont $52,392, Edmonton Public School Board Edmonton Alta $666,378, Edmonton Roman Catholic School Board Edmonton Alta $79,290, Frontenac County Board of Education Kingston Ont $744,010, Frontenac Lennox School Board Kingston Ont $52,247, Halifax County School Board Halifax NS $157,510, Halton Board of Education Burlington Ont $159,693, Hastings County Board of Education Belleville Ont $775,806, Hastings Prince Board of Education Belleville Ont $162,575, Johnson R L Medley Alta $53,249, Kapuskasing Board of Education Kapuskasing Ont $66,585, Kehoe J K Kingston Ont $52,458, Kindersley School Board Kindersley Sask $93,543, Kings County District School Board Kentville NS $777,929, Lakehead Board of Education Thunder Bay Ont $52,179, Lakeland Public School Bonnyville Alta $290,093, Lanark County Board of Education Lanark Ont $54,728, Laurentian School Board Lachute Que $68,583, Lawrence A Petawawa Ont $51,546, Leeds and Grenville School Board Brockville Ont $50,373, Lethbridge School Board Lethbridge Alta $60,697, Lund H D Shilo Man $51,893, McElheran K Ottawa Ont $55,616, Metcalfe B J Kingston Ont $53,508, Metropolitan Separate School Board Toronto Ont $270,860, Moorcroft B F Belleville Ont $51,692, Nelson G W Barry Ont $55,360, Nipissing Board of Education North Bay Ont $363,106, Northumberland School Board Cobourg Ont $75,823, Ontario Teachers Insurance Plan Toronto Ont $165,253, Ottawa Board of Education Ottawa Ont $944,145, Ottawa Roman Catholic School Board Ottawa Ont $301,282, Paddison D T Barrie Ont $50,933, Peel County Board of Education Mississauga Ont $116,946, Pigden E A Barrie Ont $55,360, Pinnock S Ottawa Ont $59,502, Portage La Prairie School Division Portage La Prairie Man $306,341, Red Deer Public School Board Red Deer Alta $119,280, Renfrew County Board of Education Pembroke Ont $88,633, Robinson R M Petawawa Ont $59,919, Rose F F Trenton Ont $50,692, The St Vital School Division Winnipeg Man $85,920, Saskatoon School Board Saskatoon Sask $99,170, Schmidt J P Barrie Ont $55,360, Simcoe County Board of Education Barrie Ont $141,385, Simmons J M Brandon Man $50,598, South Shore Protestant School Board Montreal Que $123,248, Spreiter D Medley Alta $50,115, Stormont Dundas and Glengarry County School Board Cornwall Ont $55,269, Sudbury Board of Education Sudbury Ont $278,451, Government of Canada—Supply and Services Canada Ottawa Ont $197,924, Thain R A Medicine Hat Alta $50,541, Trott J V Barrie Ont $57,567, Wainwright Roman Catholic Separate School Board Wainwright Alta $116,413, Wainwright School Board Wainwright Alta $163,930, Wakaw School Board Wakaw Sask $50,800, Walker H Brandon Man $58,620, Wardlaw E North Bay Ont $52,485, Waterloo County School Board Waterloo Ont $100,691, Young B G Barrie Ont $50,932.

Training and educational services—Public servants $17,549,730—Aetos International Training Group Inc Ottawa Ont $150,946, Canadair Ltd Montreal Que $56,220, Canadian General Electric Toronto Ont $59,420, Carel School of Languages Vanier Ont $143,079, College Ahuntsic Montreal Que $89,600, Consolidated Fluid Power Sackville NS $73,184, Digital Equipment of Canada Ltd Kanata Ont $147,340, E A C Amy and Sons Ltd Ottawa Ont $422,514, Federal Reserve Bank of New York New York NY USA $4,161,499, Flight Safety International New York NY USA $300,578, Highland Helicopters Richmond BC $140,015, James Hickling Training Center Ottawa Ont $175,741, Humber College of Applied Arts and Technology Rexdale Ont $76,862, Integrated Computer Systems Nepean Ont $68,566, Lafleur Bosse and Associates Inc Montreal Que $158,744, Lifeskil Corp Pensacola Fla USA $272,930, MacLean and Associates Ottawa Ont $77,493, Okanagan Helicopter Ltd Vancouver BC $141,680, Pan American World Airline Miami Florida USA $161,823, Government of Canada—Public Service Commission Ottawa Ont $785,779, Rochester Institute of Technology Rochester NY USA $53,551, St Lawrence College Cornwall Ont $56,130, Seneca College Seneca Ont $162,543, Standortkasse Germany $105,221, Yourdon Canada Inc New York NY USA $171,522, University of: Carleton Ottawa Ont $68,800, Dalhousie Halifax NS $129,004, McMaster Hamilton Ont $61,003, Queen's Kingston Ont $61,128, Technical University of Nova Scotia Halifax NS $639,076.

NATIONAL DEFENCE—*Continued*

Other professional services $47,214,262—A/D Computing Instruments Victoria BC $82,464, ADGA System International Ltd Ottawa Ont $88,472, Advance Information Technologies Ottawa Ont $109,644, Aercoustics Engineering Ltd Rexdale Ont $57,493, Aerospace Engineer Downsview Ont $55,021, Andyne Computing Kingston Ont $171,532, Aoco Ltd Belleville Ont $61,641, Applied Microelectronic Institute Halifax NS $218,526, Array Systems Computing Inc Downsview Ont $276,354, Asecor Ltd Manotick Ont $176,523, Atlantic Industrial Research Institute Halifax NS $51,028, Atlantis Flight Research Woodridge Ont $205,161, Atomic Energy of Canada Limited Kanata Ont $91,346, Ballard Research Inc North Vancouver BC $79,408, Ballard Technologies Corp North Vancouver BC $225,848, Ballistech Systems Inc St-Bruno Que $498,393, Baron Caoutchouc Ltee St-Jerome Que $88,062, Barrodale Computer Victoria BC $295,301, Bell Northern Research Ottawa Ont $199,938, Biokinetics & Associates Ltd Ottawa Ont $211,416, Bio Research Laboratory Ottawa Ont $146,886, Boeing of Canada Ottawa Ont $472,900, Bomem Inc Ste-Foy Que $80,394, CAE Electronics Ltd Montreal Que $167,642, Calgon Carbon Canada Inc Toronto Ont $79,990, Calian Technology Ottawa Ont $156,588, Canada Systems Group Ottawa Ont $116,202, Canadian Center for Applied Management Edmonton Alta $76,743, Canadair Ltd Montreal Que $168,091, Canadian Astronautics Ltd Ottawa Ont $1,447,093, Canadian Instrumentation and Research Ltd Mississauga Ont $118,658, CERBO Informatique Inc Westmount Que $77,871, Collins & Moon Ltd Guelph Ont $168,457, Computing Devices Co Ottawa Ont $1,061,562, CTF Systems Inc Port Coquitlam BC $128,677, Cytechnics Ltd Nepean Ont $85,696, Dalsa Inc Waterloo Ont $67,079, W R Davis Engineering Ltd Ottawa Ont $141,528, The de Havilland Aircraft Co Downsview Ont $358,591, Government of Canada—Supply and Services Canada Ottawa Ont $109,841, Energy, Mines and Resources Ottawa Ont $354,001, École Polytechnique de Montréal Montreal Que $73,767, Eyretechnics Ltd Ottawa Ont $91,142, Farrington Lockwood Co Ltd Ottawa Ont $73,308, Focal Marine Ltd Bedford NS $93,923, G A Grant Scientific Consultants Ltd Nepean Ont $67,865, Gen Tec Inc Ste-Foy Que $54,471, Hawker Siddeley Canada Ltd Toronto Ont $98,717, Hermes Electronic Ltd Dartmouth NS $479,109, Hitech Canada Ltd Ottawa Ont $144,547, Horizons Technology Inc San Diego Calif USA $147,449, Human Elements Inc Toronto Ont $75,389, Huntec (70) Ltd Scarborough Ont $79,957, IBM Canada Ltd Ottawa Ont $135,636, Image & Audio Systems Inc Kingston Ont $114,928, Imata Systems Co Ottawa Ont $68,000, Industries Valcartier Inc Valcartier Que $64,471, Intellitech Canada Ltd Ottawa Ont $67,831, Institute of Public Affairs Halifax NS $52,475, Interact Research and Development Corp Victoria BC $174,004, Interactive Circuits and Systems Ltd Ottawa Ont $267,888, I P Sharp & Associates Ltd Toronto Ont $145,928, IT & A Invers Theory and Applications Vancouver BC $150,833, Klohn Leonoff Consulting Ltd Calgary Alta $119,060, Lumonics Research Ltd Kanata Ont $406,019, Manitoba Hydro Winnipeg Man $71,528, Martec Ltd Halifax NS $546,031, MEL Defence Systems Ltd Stittsville Ont $65,577, George A May and Associates Ltd Sooke BC $50,653, Mining Resource Engineering Ltd Kingston Ont $281,072, Moli Energy Ltd Burn Bay Ont $97,479, Moniteq Ltd Toronto Ont $100,086, Motorola Information Systems Brampton Ont $74,110, MPB Technologies Inc Ste Anne de Bellevue Que $780,955, Netherlands Ship Model Basin Wageningen Netherlands $150,464, Nova Scotia Research Foundation Dartmouth NS $111,547, NTT Systems Inc Willowdale Ont $144,662, Oceanroutes Canada Inc Bedford NS $200,713, Offshore System Ltd North Vancouver BC $60,490, Ontario Research Foundation Toronto Ont $864,539, Optech Inc Downsview Ont $530,905, Optotek Ltd Ottawa Ont $340,123, Pacific Microcircuits Ltd White Rock BC $85,863, Peat Marwick and Partners Management Consultants Ottawa Ont $151,680, Philip A Lapp Ltd Toronto Ont $77,962, Phoenix Trading Co Cowansville Que $86,556, Pylon Electronic Development Co Ltd Nepean Ont $64,871, RCA Inc Ottawa Ont $115,448, Research & Productivity Counsel Fredericton NB $75,686, Retech Ltd Victoria BC $140,812, Roy Ball & Associates Ottawa Ont $356,134, S & J Engineering Inc Toronto Ont $202,965, Scintrex Ltd Concord Ont $70,046, SEA-1 Research Canada Ltd Sidney BC $69,935, Siltronics Ltd Ottawa Ont $73,720, Software Kinetic Ltd Nepean Ont $192,090, Somapro Ltee Ottawa Ont $103,907, Spar Aerospace Ltd Toronto Ont $1,453,321, Sparton of Canada Ottawa Ont $829,004, Government of Canada—Supply and Services Canada Ottawa Ont $425,963, Synerlogic Inc Ottawa Ont $878,189, Technical University of Nova Scotia Halifax NS $153,549, Techno Scientific Inc Downsview Ont $152,134, Telemus Electronic Systems Inc Nepean Ont $590,042, The de Havilland Aircraft Co Downsview Ont $64,660, The Wellesley Hospital Toronto Ont $104,127, Thompson Foss Inc Ottawa Ont $59,348, Til Tek Ltd Kemptville Ont $95,171, Toronto Western Hospital Toronto Ont $86,047, Tridex Systems Inc Nepean Ont $198,630, Ultra Lasertech Mississauga Ont $79,069, University of: Carleton Ottawa Ont $293,317, Concordia Montreal Que $325,699, Dalhousie Halifax NS $132,286, Laval Montreal Que $461,598, McGill Montreal Que $684,845, McMaster Hamilton Ont $479,046, Laval Montreal Que $454,394, Manitoba Winnipeg Man $68,657, Memorial St John's Nfld $92,063, Queen's Kingston Ont $495,505, Toronto Toronto Ont $90,013, York Downsview Ont $190,100, Varian Canada Inc Georgetown Ont $199,919, Welding Institute of Canada Oakville Ont $61,991, Willer Engineering Ltd Willowdale Ont $210,733, W P Cunningham Ottawa Ont $50,061, W R Davis Engineering Ltd Ottawa Ont $97,529, Wycove Systems Ltd Dartmouth NS $54,979.

Other services $150,440,798—ADGA Systems International Ltd Ottawa Ont $131,086, Air Cadet League Ottawa Ont $341,224, Allgemeine Ortk Germany $250,029, Allied Maintenance Scarborough Ont $819,762, Alphatext Ltd Ottawa Ont $150,061, Altec Ltd Medicine Hat Alta $242,270, Albert R Tracey Hantsport NS $55,404, Atmospheric Environment Services Downsview Ont $6,952,100, Bagnells Launderers Halifax NS $118,727, Bale Holliday Waste Disposal North Bay Ont $74,422, Ballistech Systems Inc St-Bruno Que $70,479, Beaver Foods Ltd London Ont $324,410, Bee Clean Co of Canada Medicine Hat Alta $162,286, Best Cleaners & Contractors Vancouver BC $162,442, Boaden Catering Ltd Etobicoke Ont $321,791, Boatel Remote Site Feeding Ltd Vancouver BC $491,491, Bob Charette Trucking Petawawa Ont $63,181, Bridgewater Laundry & Dry Cleaners Bridgewater NS $84,281, Brighton Laundry Toronto Ont $225,436, Browning-Ferris Industries Dartmouth NS $604,675, Buanderie Arvida Ltee Arvida Que $173,705, Cal Van Canus Catering Ltd Vancouver BC $587,429, Canada Systems Group Ltd Ottawa Ont $525,657, Canadian Commercial Corporation Ottawa Ont $65,078, Canadian Governement Photo Center Ottawa Ont $154,148, Champlain Service Sanitaire Ste-Foy Que $137,366, Charlotte Laundry St Andrews NB $82,879, Chem Reinigung Germany $54,543, Chermont Holdings Princeton BC $72,785, Commercial Towel and Linen Victoria BC $180,521, Construction P R Dubeau Inc Beauport Que $58,775, Control Data Canada Ltd Mississauga Ont $181,500, Crowntek Communications Inc Willowdale Ont $112,259, Crystal Building Services Etobicoke Ont $176,493, Dalmar Foods Ltd Toronto Ont $63,931, Government of Canada—Canada Mortgage and Housing Ottawa Ont $153,936, Department of Communications Ottawa Ont $112,893, Energy, Mines and Resources Ottawa Ont $167,157, Environment Canada Ottawa Ont $631,900, Supply and Services Canada Ottawa Ont $913,840. Domaine de la Jeunesse Inc Arvida Que $303,761, Mike Dunphy Douglas Man $85,098, Eureka Maintenance Thetford Mines Que $208,940, Eyretechnics Ltd Ottawa Ont $81,446, Fabric Care Cleaners and Associates Ltd $200,304, Fairbairn Executive Services Ltd Ottawa Ont $99,008, Fair Disposals Ltd Sardis BC $68,871, Fashing Care Cleaners Calgary Alta $51,580, Federal Reserve Bank of New York NY USA $394,021, P Ferland Teinturier Enr Quebec Que $246,948, Forceten Enterprises Inc Halifax NS $93,437, Glacier Catering & Bar Service Victoria BC $389,972, Gosselin Salvage Ltd Wainwright Alta $67,230, Groom & Able Building Maintenance Aldergrove BC $59,208, Groupe Admari Inc Quebec Que $267,804, Information Services Division of Canadian

NATIONAL DEFENCE—*Concluded*

Engineering Publications Ltd Toronto Ont $66,420, Jean Pierre Guay Transport Ste Blaise Que $52,632, Kelly Services Ltd Toronto Ont $67,611, Lacey Garbage Disposal Courtenay BC $108,277, Laidlaw Waste System Ltd Kitchener Ont, Edmonton Alta, Winnipeg Man $290,633, Landratsamt Ort Germany $172,634, MacCormack Camp Catering Vancouver BC $357,469, MacDonald and Brisson Personnel Services Ltd Ottawa Ont $56,179, McLellan Disposal Services Ltd Mont Forest Ont $119,983, Manpower Personnel Services Ottawa Ont $65,462, Maritime Sanitation Services Ltd Fredericton NB $168,138, Mid Alberta Disposal Cold Lake Alta $206,341, Mittelbadischer Germany $433,506, Modern Building Cleaners Ottawa Ont $609,336, Modern Cleaners & Launderers Ltd Toronto Ont $124,595,Moonlight Building Maintenance Ltd Richmond BC $144,600, Moose Jaw Steam Laundry Moose Jaw Sask $56,738, Mull Transport Germany $248,681, Government of Canada—National Film Board Ottawa Ont $54,087, Nelsons Linen & Supply Vancouver BC $98,023, Network W P Personnel Inc Ottawa Ont $65,737, Northmount Camp Services Vancouver BC $259,654, Oberkasse Der W Germany $126,134, Ocean Disposal Ltd Victoria BC $94,727, Office Overload Ottawa Ont $59,667, P R Dextraze Inc Granby Que $155,597, Pacific Coast Cleaners Courtenay BC $91,632, Parsons Cleaners Belleville Ont $100,420, Pembroke Dry Cleaners Pembroke Ont $71,373, Perth Brandon Ltd Brandon Man $76,367, Point Gebaudere Germany $117,654, Pollack Personnel Ltd Ottawa Ont $125,310, Printz Reinigung Germany $243,961, Government of Canada—Public Works Canada Ottawa Ont $623,439, Queen's University Kingston Ont $54,960, Queloz & Associates Quebec Que $84,571, Quinte Sanitation Services Ltd Belleville Ont $190,333, Royal Canadian Flying Club Ottawa Ont $263,400, Sani John Inc Stoneham Que $63,257, Sharon Professional Services Ottawa Ont $59,925, Sheppards Laundry & Dry Cleaners Happy Valley Lab $53,521, Government of Canada—Supply and Services Canada Ottawa Ont $73,309,472, Sussex Informatics Ottawa Ont $177,891, Technican International Support Services Ottawa Ont $56,733, The 500 Selection Services (Ottawa) Ltd Ottawa Ont $128,254, Tricil Ltd Kingston Ont $185,093, University of: York Downsview Ont $233,353, Valley Caterers Arnprior Ont $99,539, Wainwright Savings & Credit Union Wainwright Alta $53,173, Wendy's Reliable Ltd Halifax NS $144,335, Western Linen Service Calgary Alta $57,612, W M I du Quebec Montreal Que $132,803, White Star Laundry Summerside PEI $63,057, Work Wear Corporation of Canada Toronto Ont $72,391.

NATIONAL HEALTH AND WELFARE $86,503,716

Department $86,190,069

DEPARTMENTAL ADMINISTRATION PROGRAM $3,263,195

Accounting services $113,974

Computer services (informatic) $38,395

Protection services $184,891—Canadian Corps of Commissionaires Ottawa Ont $184,891.

Training and educational services—Public servants $186,121—Government of Canada—Public Service Commission Ottawa Ont $115,754.

Other professional services $1,290,000—Government of Canada—Statistics Canada Ottawa Ont $229,574, Government of Canada—Supply and Services Hull Que $136,591, The Laurier Group of Systems and Management Consultants Inc Ottawa Ont $89,392.

Other services $1,449,814—Canada Systems Group Ltd Ottawa Ont $379,530, Comshare Ottawa Ont $72,000, Dataline Inc Toronto Ont $337,122, Plan Tel Inc Montreal Que $51,413, Government of Canada—Supply and Services Hull Que $116,171.

HEALTH SERVICES AND PROMOTION PROGRAM $2,935,733

Accounting services $71,700—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $71,700.

Computer services (informatic) $7,263

Health and welfare services $7,749

Protection services $25

Scientific services (including research) $2,149,000—Building Diagnostics Inc Montreal Que $77,677, Canadian Gallup Poll Ltd Toronto Ont $62,000, Government of Canada—Statistics Canada Ottawa Ont $257,700 and Supply and Services/Canadian Government Film and Video Centre Ottawa Ont $54,775, J P Nicholson Ottawa Ont $157,567, Supermarket Infocentre Network Toronto Ont $129,046, Wilson Young and Associates Ottawa Ont $127,506.

Training and educational services—Public servants $45,488

Other professional services $23,801

Other services $630,707—Government of Canada—National Film Board Ottawa Ont $225,058 and Supply and Services Ottawa Ont $166,709.

SOCIAL SERVICES PROGRAM $1,469,359

Accounting services $808,949—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $776,108.

Computer services (informatic) $28,305

Legal services $764

Training and educational services—Public servants $49,424

Other professional services $231,691

Other services $350,226—Government of Canada—National Film Board Ottawa Ont $99,458, Supply and Services/Canadian Government Film and Video Centre Ottawa Ont $124,929.

MEDICAL SERVICES PROGRAM $59,780,442

Accounting services $787,655—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $196,123, Government of the Northwest Territories Yellowknife NWT $387,831, Manitoba Health Organization Winnipeg Man $179,634.

Computer services (informatic) $363,797—Dynakey Corp Ottawa Ont $63,504, Newven Consulting Group Ottawa Ont $56,511, Synerlogic Inc Ottawa Ont $62,223.

Engineering services (including research) $5,187

Health and welfare services $50,434,184—G Acaster North Battleford Sask $75,038, Alberta Hospital and Medical Care Edmonton Alta $4,937,207, Allen's Enterprises Inuvik NWT $90,983, J Alexander Edmonton Alta $148,522, Arctic Exploration Services Paulatuk NWT $149,661, Ashern Dental Group Ashern Man $58,834, Associated Radiologists Edmonton Alta $73,439, K Baffoe The Pas Man $67,423, Baker Memorial Centre Calgary Alta $57,524, B Bourne St Albert $116,258, J Boyko Ste-Rose-du-Lac Man $72,014, D Brothwell Melfort Sask $83,758, I Bruce Winnipeg Man $53,363, Cameron Dental Clinic Inuvik NWT $237,331, L Cardinal Cornwall Ont $60,161, P Cassidy Lillooet BC $64,350, Centre Richelieu of Social Services Mississauga Ont $70,496, J Cheever Wetaskiwin Alta $94,538, G Chilibeck Duncan BC $55,611, E Church Meadow Lake Sask $146,622, Clark Dental Clinic Inuvik NWT $295,468, C Constabel Williams Lake BC $68,466, D Crane Caledonia Ont $154,490, H Cross Winnipeg Man $74,412, A Crowley Pemberton BC $69,206, M Crozier Flin Flon Man $113,550, Delta House Inuvik NWT $59,466, J Desbyshire Calgary Alta

NATIONAL HEALTH AND WELFARE—*Continued*

$52,030, R Diamond Winnipeg Man $59,390, Direct Dental Services Inuvik NWT $177,528, B Duncan Oshweken Ont $103,513, Fort McMurray and District Health Unit Fort McMurray Alta $122,346, Fort Smith Dental Clinic Fort Smith NWT $52,985, K Foster Slave Lake Alta $57,791, G Frazer Caledonia Ont $119,208, E Gaudet Prince Albert Sask $80,837, B Goldberg Lillooet BC $53,131, A Gottschling Prince Rupert BC $73,893, Government of Canada—Department of Indian Affairs and Northern Development Saskatoon Sask $103,918, Government of the Northwest Territories Yellowknife NWT $432,043, H Griesbach Fort Macleod Alta $64,695, L Harder North Battleford Sask $72,124, B Harper Little Current Ont $131,810, Hay River Dental Clinic Hay River NWT $418,886, Health Education Centre Bella Coola BC $124,632, Health Sciences Centre Winnipeg Man $137,164, A Hokhold Burns Lake BC $327,854, Hospital for Sick Children Toronto Ont $242,425, HTB Management Services Hay River NWT $180,696, Inuvik Dental Clinic Inuvik NWT $85,299, D Kalra Vancouver BC $81,478, S King Winnipeg Man $129,842, Klondike Dental Clinic Whitehorse YT $132,432, W Korzinowski Norman Wells NWT $77,524, R Lanon Cardston Alta $120,944, L Lanteigne Moncton NB $69,528, L Louie Prince Rupert BC $78,378, Medical Services Plan of BC Victoria BC $1,585,797, Metropolitan Dental Group Winnipeg Man $88,524, C Meyers Prince Albert Sask $97,776, Michener Centre Red Deer Alta $684,507, L Miller Grenfell Sask $59,832, T Mokelby Prince Albert Sask $133,694, Montreal Children's Hospital Montreal Que $226,300, K Muxlow Lambeth Ont $54,815, R Myers Prince Albert Sask $67,987, Mengayni Treatment Centre 150 Mile House BC $57,863, Northwestern Health and Social Services High Level Alta $93,516, G Nowazek Brandon Man $55,872, R Nowak Winnipeg Man $56,600, Ontario Dental Association Toronto Ont $135,377, V O'Reilly Wikwemikong Ont $62,260, Parson's Air Service Flin Flon Man $52,849, A Plunz North Battleford Sask $53,504, P Poitras Regina Sask $114,543, P Poon Winnipeg Man $60,774, O Powell Terrace BC $82,938, Prince Rupert Regional Hospital Prince Rupert BC $57,531, F Pyde Prince Rupert BC $117,580, J Radue Spiritwood Sask $99,501, A Roth Wetaskiwin Alta $54,924, Round Lake Centre Armstrong BC $93,956, R Ruzicka Victoria BC $94,143, St John Ambulance Yellowknife NWT $96,263, J Shocrylas Waglisla BC $70,467, R Sims Chilliwack BC $62,053, Stanton Yellowknife Hospital Yellowknife NWT $414,030, M Steed Pincher Creek Alta $50,291, M Sullivan Edmonton Alta $57,330, R Taillon Calgary Alta $90,230, R Thomas Halifax NS $69,943, T Tomlinson Prince Albert Sask $102,028, K Trefz Red Deer Alta $86,455, University of: Alberta Edmonton Alta $82,186, Manitoba Winnipeg Man $3,036,781, Queen's Kingston Ont $693,244, Toronto Toronto Ont $2,026,528 and Western Ontario London Ont $120,752, L Vos Thunder Bay Ont $59,503, K Walters Vancouver BC $171,243, A Wang Duncan BC $61,452, R Weibe Chilliwack BC $70,203, M White Fort Qu'Appelle Sask $68,669, Whitehorse Dental Clinic Whitehorse YT $199,920, Wrinch Memorial Hospital Hazelton BC $195,515, Yellowknife Dental Clinic Yellowknife NWT $370,412, J Zucchiatti Terrace BC $61,436, T Zukiwsky St Paul Alta $91,921.

Legal services $1,988

Protection services $357,078—Northside Security Winnipeg Man $103,151, Ralson Construction Ltd North Bay Ont $189,894.

Scientific services (including research) $34,252

Training and educational services—Public servants $860,903—Dalhousie University Halifax NS $310,700.

Other professional services $1,345,190—Government of Canada—Department of Public Works Ottawa Ont $150,662, Government of Canada—Department of Supply and Services Ottawa Ont $123,710, IMS Corporation Regina Sask $100,000, Naus and Newlyn Willingboro NJ USA $90,600, P Nicholson Ottawa Ont $71,724.

Other services $5,590,308—Canada Catering Company Toronto Ont $737,043, Government of Canada—Department of Supply and Services Ottawa Ont $893,312, Inuvik Laundry and Drycleaning Ltd Inuvik NWT $99,363, Ralson Construction Ltd North Bay Ont $802,278, Sioux Lookout General Hospital Sioux Lookout Ont $87,657, Victor Temporary Services Ottawa Ont $63,094, VS Services Toronto Ont $506,304.

HEALTH PROTECTION PROGRAM $13,112,715

Computer services (informatic) $445,595—Government of Canada—Statistics Canada Ottawa Ont $101,150, SHL Systemhouse Ottawa Ont $89,875.

Engineering services (including research) $116,154—Government of Canada—Public Works Canada Ottawa Ont $116,154.

Health and welfare services $40,220

Legal services $7,489,610—Aylward and Co St John's Nfld $82,644, Baker Newby and Co Chilliwack BC $109,743, Barlow Sperry and Bell Trail BC $54,494, Chipman and Associates Yarmouth NS $70,487, Cleall and Co Edmonton Alta $61,572, I B Cowan Mississauga Ont $117,761, Crampton and Co Terrace BC $50,994, Doig and Co Burnaby BC $111,888, P H Ennis Hamilton Ont $75,141, R Fowler St John's Nfld $124,521, Gordon and Co Medicine Hat Alta $54,520, Goult and Co Victoria BC $71,225, Harris Campbell Threlfall Burnaby BC $70,297, R W Jacobs Surrey BC $73,441, Jones Emery and Carfra Victoria BC $319,956, I F Kaatz Kamloops BC $69,582, Kinsman and Co Penticton BC $102,117, Lewis Day Cook and Sheppard St John's Nfld $55,180, Mousseau Law Firm Windsor Ont $76,269, R W Murray Thunder Bay Ont $70,475, Nundel and Co Fort Langley BC $89,689, Ramsay Thompson and Lampman Nanaimo BC $70,379, Rodnunsky and Co Grande Prairie Alta $129,286, Schnell and Co Red Deer Alta $63,417, Scott and Smith Calgary Alta $56,641, Walsh and Young Calgary Alta $659,004, W C West Hamilton Ont $52,570, Whitson and Co Victoria BC $109,607, M Woolcott Kitchener Ont $64,374, Woolliams and Co Calgary Alta $57,482, W Zimmerman Hamilton Ont $50,995.

Protection services $497,336—Canadian Corps of Commissionaires: Montreal Que $53,058, Ottawa Ont $317,689 (Paid $331,564 recovered $3,012 from Energy, Mines and Resources, $2,366 from Atomic Energy Control Board, $1,452 from Labour Canada and $7,045 from National Research Council) and Toronto Ont $57,709, National Protective Service Ottawa Ont $63,803.

Scientific services (including research) $2,350,103—Biosynth Analysts Guelph Ont $83,771, BioResearch Senneville Que $137,871, Canadian Medical Association Ottawa Ont $68,086, Concord Scientific Downsview Ont $79,593, Labstat Inc Kitchener Ont $218,055, Mann Testing Mississauga Ont $121,290, Natural Sciences and Engineering Research Council Ottawa Ont $232,300, University of: Alberta Edmonton Alta $51,794, Harvard Boston Ma USA $93,300, Toronto Toronto Ont $79,834 and Waterloo Waterloo Ont $61,133.

Training and educational services—Public servants $174,581

Other professional services $165,084

Other services $1,834,032—Canada Systems Group Ottawa Ont $495,230, Drake International Ottawa Ont $63,446 (Paid $82,235 recovered $18,789 from Consumer and Corporate Affairs), Government of Canada—Supply and Services Ottawa Ont $476,364, Manpower Personnel Ottawa Ont $51,175, Victor Temporary Services Ottawa Ont $79,094.

INCOME SECURITY PROGRAM $4,065,065

Computer services (informatic) $2,291,518—Government of Canada—Supply and Services Hull Que $1,939,623, Prism Data

NATIONAL HEALTH AND WELFARE—*Concluded*

Services Ltd Toronto Ont $50,000, Systems Network Inc Ottawa Ont $188,909.

Health and welfare services $441,108

Legal services $14,137

Protection services $65,280—Canadian Corps of Commissionaires Quebec Que $65,280.

Training and educational services—Public servants $129,915—Government of Canada—Public Service Commission Ottawa Ont $55,281.

Other professional services $534,028—Government of Canada—Treasury Board Ottawa Ont $156,336.

Other services $589,079—Government of Canada—Supply and Services Hull Que $307,072.

FITNESS AND AMATEUR SPORT PROGRAM $1,234,331

Accounting services $102,000—Deloitte Haskins and Sells Ottawa Ont $102,000.

Computer services (informatic) $108,716

Legal services $62,117

Protection services $3,379

Training and educational services—Public servants $42,992

Other professional services $285,081—Deloitte Haskins and Sells Ottawa Ont $57,500.

Other services $630,046—Government of Canada—Department of National Defence Ottawa Ont $119,940, Supply and Services Canada Hull Que $101,327.

XV OLYMPIC WINTER GAMES PROGRAM $329,229

Legal services $82,910—Burnet Duckworth and Palmer Calgary Alta $82,910.

Training and educational services—Public servants $1,222

Other professional services $226,186—Currie Coopers and Lybrand Calgary Alta $92,750, Government of Canada—Supply and Services Hull Que $50,236, Touche Ross and Partners Calgary Alta $53,977.

Other services $18,911

Medical Research Council $313,647

Protection services $4,289

Training and educational services—Public servants $3,575

Other professional services $229,576—McGill University Montreal Que $62,592, Université de Sherbrooke Sherbrooke Que $55,602.

Other services $76,207

NATIONAL REVENUE $30,890,281

Customs and Excise $16,448,301

Accounting services $40,250

Computer services (informatic) $1,880,793—Federal Systems of Canada Ottawa Ont $64,897, GEAC Canada Ltd Ottawa Ont $856,382, Hartt and Page Ltd Ottawa Ont $120,621, Information Systems Consulting Incorporated Vienna Va USA $70,535, Ourscan Group Inc Ottawa Ont $55,380, Quantum Information Resources Ltd Ottawa Ont $52,586, Sharon Professional Services Ottawa Ont $52,576, Silico Computer Systems Nepean Ont $100,839, Ultracom Consulting Services Ottawa Ont $105,483, Veritaag Technology House Inc Ottawa Ont $53,329.

Engineering services (including research) $168,641—Public Works Canada Hull Que $149,034.

Health and welfare services $149,846—C F Consultants Montreal Que $142,018.

Legal services $270,899

Protection services $1,104,057—Canadian Corps of Commissionaires Montreal Que $644,270, Mohawk Council of Akwesasne Cornwall Ont $236,277, National Protective Services Company Ltd Ottawa Ont $162,399.

Scientific services (including research) $96,331—Barringer Research Ltd Rexdale Ont $59,791.

Training and educational services—Non-public servants $13,400

Training and educational services—Public servants $1,050,070—Le Centre de Langues Feuille d'Érable Ltée Ottawa Ont $484,477, Public Service Commission of Canada Ottawa Ont $149,393.

Other professional services $908,630—Currie Coopers and Lybrand Ottawa Ont $87,035, Supply and Services Canada Ottawa Ont $197,112, Touche Ross and Partners Ottawa Ont $95,000.

Other services $10,765,384—Alphatext Ltd Toronto Ont $178,866, Bradson Personnel Services Ltd Ottawa Ont $78,106, Canada Post Corporation Ottawa Ont $349,169, Canada Systems Group Ltd Ottawa Ont $229,652, CGI Inc Ottawa Ont $256,832, Crawley and McCraken Company Ltd Montreal Que $329,579, Crowntek Communications Inc Willowdale Ont $1,094,821, Datacap Ltd Ottawa Ont $149,878, Datacrown Inc Willowdale Ont $724,182, Domus Software Ltd Ottawa Ont $91,215, Federal Systems of Canada Ottawa Ont $396,850, Hartt and Page Ltd Ottawa Ont $623,702, Honeywell Limited North York Ont $59,928, HST Information Systems Ltd Ottawa Ont $485,571, Indigo Software Ltd Ottawa Ont $91,970, Iota Consulting Ltd Ottawa Ont $204,849, ISG Consultants Ltd Ottawa Ont $68,335, Lemmex and Associate Ltd Ottawa Ont $130,638, Maxima Computer Management Consultants Ltd Ottawa Ont $71,850, Network W/P Personnel Ottawa Ont $89,111, Oasys Data Sciences Ltd Willowdale Ont $50,855, Polaris Computer Systems Ltd Toronto Ont $106,316, Public Works Canada Ottawa Ont $164,656, Q L Systems Ltd Kingston Ont $279,607, Quantum Information Resources Ltd Ottawa Ont $425,108, RCA Metrosystem Inc Ottawa Ont $81,890, Sharon Professional Services Ottawa Ont $102,966, Silico Computer Systems Ltd Nepean Ont $230,842, Somapro Ltd Montreal Que $71,008, Supply and Services Canada Ottawa Ont $725,743, Synerlogic Inc Ottawa Ont $476,187, Systemhouse Inc Ottawa Ont $208,017, Systems Network Inc Ottawa Ont $360,181, Temporarily Yours Ottawa Ont $60,937, The 500 Selection Services Ottawa Ont $51,387, The ACS Group Ottawa Ont $104,675, Ultracom Consulting Services Ltd Ottawa Ont $104,296.

Taxation $14,441,980

Accounting services $41,253

Engineering services (including research) $41,980

Health and welfare services $342,863—J C Villeneuve Quebec Que $50,000.

Legal services $1,144,612—Department of Justice Ottawa Ont $142,124.

Protection services $3,423,867—BC Corps of Commissionaires Vancouver BC $352,736, Burns International Security Services Ltd Ottawa Ont $225,950, Canadian Corps of Commissionaires Ottawa

NATIONAL REVENUE—*Concluded*

Ont $2,096,691, National Protective Service Company Ottawa Ont $212,614, Pinkerton's of Canada Ltd Ottawa Ont $118,514.

Training and educational services—Public servants $1,120,012—Public Service Commission Ottawa Ont $137,101.

Other professional services $1,482,339—Bennett Jones Calgary Alta $50,000, Environics Research Group Ltd Toronto Ont $51,037, Fountain Technical Services Ottawa Ont $98,890, William Leiss and Associates Ltd Vancouver BC $57,391, Supply and Services Canada Ottawa Ont $71,850.

Other services $6,845,054—Canada Employment and Immigration Commission Ottawa Ont $2,978,979, Canada Post Corporation Ottawa Ont $349,145, Canada Systems Group Ltd Mississauga Ont $52,075, Crowntek Communications Inc Willowdale Ont $463,023, Plantel Inc Montreal Que $54,436, Supply and Services Canada Ottawa Ont $1,571,523.

PARLIAMENT $6,955,046

The Senate $1,409,534

Protection services $586

Training and educational services—Non-public servants $22,304

Training and educational services—Public servants $5,214

Other professional services $617,552—House of Commons Ottawa Ont $77,742, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont $246,199.

Other services $763,878

House of Commons $5,080,603

Accounting services $7,334

Computer services (informatic) $193,430—Digital Equipment of Canada Ltd Ottawa Ont $76,588, SHL Systemhouse Inc Ottawa Ont $69,259.

Legal services $117,426—Gowling & Henderson Ottawa Ont $75,041.

Protection services $28,100

Training and educational services—Public servants $471,025—Caron School of Languages Ltd Ottawa Ont $84,671.

Other professional services $3,114,311—Canadian Broadcasting Corporation Ottawa Ont $345,939, R David Radford Associates Ltd Agincourt Ont $64,550, H Dennis Madden and Associates Toronto Ont $83,031, Fraser & Beatty Toronto Ont $119,000, Maheu Noiseux et Cie Ste-Foy Que $50,000, Martineau Walker Montreal Que $97,000, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont $456,255, Secor Inc Montreal Que $79,000, The Humphreys Public Affairs Group Inc Ottawa Ont $88,064, Wanda M Noel Nepean Ont $107,000, E Wayne Clendenning Consulting (1983) Ltd Ottawa Ont $62,500.

Other services $1,148,977—Bradson Personnel Services Ottawa Ont $198,394, Crowntek Communications Willowdale Ont $72,606, Network W/P Personnel Inc Ottawa Ont $169,680, Parliamentary Restaurant Ottawa Ont $131,996, Stacey Personnel Ottawa Ont $89,098, QL Systems Ltd Kingston Ont $103,285.

Library of Parliament $464,909

Accounting services $17,000

Training and educational services—Public servants $26,352

Other professional services $55,101

Other services $366,456—National Library Ottawa Ont $179,762.

PRIVY COUNCIL $14,454,815

Department $3,836,916

PRIVY COUNCIL PROGRAM $5,097,727

Accounting services $51,600

Computer services (informatic) $1,039,704—ACS Associates Consulting Services Ltd Ottawa Ont $187,715, CEGIR Canada Inc Ottawa Ont $60,813, IOTA Consulting Ltd Ottawa Ont $181,640, Lemmex and Associates Ottawa Ont $75,615, Loecus Informatics Inc Ottawa Ont $57,335, SHL Systemhouse Inc Ottawa Ont $210,963.

Legal services $125,763—Noël Décary Aubry et Associés Hull Que $66,456.

Protection services $610,177—Canadian Corps of Commissionaires Ottawa Ont $607,470.

Training and educational services—Public servants $107,225—Public Service Commission Ottawa Ont $59,800.

Other professional services $770,525

Other services $2,392,733—Barbara Personnel Inc Ottawa Ont $142,138, Bradson Personnel Ottawa Ont $136,615, Canadian Broadcasting Corporation Ottawa Ont $212,296, Harrington Marketing Ltd Ottawa Ont $116,421, Michelle K and Associates Ottawa Ont $171,695, Parliamentary Restaurant Ottawa Ont $62,285, Quantum Management Services Montreal Que $100,300, Supply and Services Canada Ottawa Ont $208,918, Victor Temporary Services Ottawa Ont $127,075.

ROYAL COMMISSION ON THE "OCEAN RANGER" MARINE DISASTER $120,254

Accounting services $5,098

Legal services $32,039

Training and educational services—Public servants $1,340

Other professional services $18,325

Other services $63,452

ROYAL COMMISSION ON THE ECONOMIC UNION AND DEVELOPMENT PROSPECTS FOR CANADA $2,652,195

Other professional services $439,948—Gerald Godsoe Halifax NS $85,400.

Other services $2,212,247—Barbara Personnel Inc Ottawa Ont $106,897, Graph Comp Inc Ottawa Ont $333,968, Christiane E Kaisin Inc Ottawa Ont $399,470, Network W/P Personnel Inc Ottawa Ont $176,998, Quantum Management Services Montreal Que $57,565.

COMMISSION TO REVIEW SALARIES OF MEMBERS OF PARLIAMENT AND SENATORS $6,774

Other professional services $3,150

Other services $3,624

COMMISSION OF INQUIRY ON WAR CRIMINALS $1,360,877

Legal services $923,528—Jacques Allard Hull Que $193,595, Clarkson Tétreault Montreal Que $94,663, Peter Hargadon Ottawa Ont $120,790, MacLaren Corlett Cuzmer Gordon Ottawa Ont $80,172, McMaster & Meighen Toronto Ont $136,462, Ogilvy Renault

PRIVY COUNCIL—*Concluded*

Ottawa Ont $244,689, Thompson Dorfman Sweatman Winnipeg Man $57,084.

Protection services $74,401—Pinkerton's of Canada Ltd Ottawa Ont $72,384.

Training and educational services—Public servants $120

Other professional services $98,144

Other services $264,684—Paul Boisvert Ottawa Ont $51,750, Paul Drapeau Ottawa Ont $72,850, Thomas Welsh Ottawa Ont $52,000.

COMMISSION OF INQUIRY ON CERTAIN BANKING OPERATIONS $599,089

Legal services $493,603—Nigel Campbell Toronto Ont $74,992, Stikeman Elliott Toronto Ont $314,251.

Other professional services $88,293—International Simultaneous Translation Services Montreal Que $59,463.

Other services $17,193

Canadian Intergovernmental Conference Secretariat $1,032,055

Protection services $47,194

Training and educational services—Public servants $1,660

Other professional services $164,398—Secretary of State Ottawa Ont $84,487.

Other services $818,803—Government of Newfoundland and Labrador St John's Nfld $85,561, International Simultaneous Translation Service Montreal Que $85,774, Multitone Electronics Ltd Downsview Ont $113,239, Province of Ontario Toronto Ont $60,000, Public Works Canada Ottawa Ont $51,289, Selective Placements Ltd Ottawa Ont $81,841.

Chief Electoral Officer $715,183

Accounting services $3,937

Legal services $133,826

Protection services $617

Training and educational services—Public servants $13,971

Other professional services $479,608—C G I Inc Ottawa Ont $123,715, J O Gorman Ottawa Ont $62,401, Supply and Services/Audit Services Bureau Ottawa Ont $93,589.

Other services $83,224

Commissioner of Official Languages $1,576,449

Accounting services $20,000

Computer services (informatic) $14,000

Legal services $40,180

Training and educational services—Public servants $38,081

Other professional services $699,337—Alphascript Ottawa Ont $81,360, Living Dimensions Ltd Perth Ont $83,194, Optima Consultants Ottawa Ont $56,610, Quality Language Services Ottawa Ont $58,951.

Other services $764,851—Canadian Government Photo Centre Ottawa Ont $188,364.

Economic Council of Canada $852,420

Accounting services $20,800

Training and educational services—Public servants $83,053

Other professional services $422,161

Other services $326,406—L'Industrielle-Services Techniques Inc Montreal Que $225,221.

Public Service Staff Relations Board $441,792

Accounting services $22,810

Legal services $11,143

Protection services $786

Training and educational services—Public servants $29,805

Other professional services $130,412

Other services $246,836—Canada Systems Group Ottawa Ont $151,899.

PUBLIC WORKS $318,625,550

Department $318,625,550

SERVICES PROGRAM $155,575,019

Accounting services $60,194

Computer services (informatic) $3,954,452—Automation Centre of Ottawa Ltd Ottawa Ont $75,217, Canada Systems Group Inc Don Mills Ont $91,136, Candaplan Group Inc Hamilton Ont $305,769, Comtek Data Systems Ottawa Ont $364,037, DMR and Assoc Ottawa Ont $195,414, Data Cap Ltd Ottawa Ont $526,483, Data General Mississauga Ont $109,640, LGS Data Ottawa Ont $55,000, Loecus Informatics Ottawa Ont $100,399, Maxima Computer Management Ottawa Ont $76,700, Polaris Computer Systems Ltd Ottawa Ont $50,523, SHL Systemhouse Inc Ottawa Ont $798,711, Silico Computer Systems Ltd Nepean Ont $586,747, Veritaaq Technology Inc Ottawa Ont $194,554.

Engineering services (including research) $50,543,471—Adamson Assoc Toronto Ont $240,605, ADI Ltd Fredericton NB $171,718, Allward and Gouinlock Architects Don Mills Ont $149,779, Arcade Albert Architects Ltd Shediac NB $209,839, Architects Four Ltd Moncton NB $99,716, G E Bemi and Associates Ottawa Ont $186,987, G E Bemi and Pye and Richards Ottawa Ont $176,380, Blood, Hughes, Marshall Ottawa Ont $217,278, Bobrow and Fieldman Architects Montreal Que $115,562, J Boucher Architect Bathurst NB $76,743, Bregman and Hamann Architects Ottawa Ont $303,338, R J Burnside and Assoc Ltd Orangeville Ont $290,854, E J Cuhaci and Assoc Architects Ottawa Ont $93,601, CBCL Ltd St John's Nfld $279,614, CECON Gander Nfld $85,981, Cohos Evamy Partnership Calgary Alta $245,916 Coles Associates Charlottetown PEI $62,748, Conrad Blanchette Architect Moncton NB $69,217, Contract People Services London Ont $78,494, R G Cooper Architect Winnipeg Man $120,754, J W Cowie Engineering Halifax NS $153,665, C D Davidson Co Ltd Halifax NS $189,141, Disegno Interior Consultants Ottawa Ont $65,553, Peter Dobbing Architect Ottawa Ont $89,618, Dominik Thompson Mallette Proctor Architects Toronto Ont $180,516, Deleuw-Angus Ottawa Ont $164,729, Dominik Thompson Mallette Cornwall Ont $63,000, Duchene and Fish and Neil and Gunter Saint John NB $463,355, Eastern Consultants Ltd Moncton NB $123,421, Eastern Designers and Company Fredericton NB $276,335, Ellis Don Ltd Willowdale Ont $460,000, R E Fennell Architect South Porcupine Ont $59,221, C J Fox Engineering Ltd Gloucester Ont $51,308, Gavin and Savoie Architects Ltd Bathurst NB $642,854, Goodkey Weedmark and Associates Ottawa Ont $180,416, Giffels Associates Ltd Rexdale Ont $1,024,424, GMS Design Inc Montreal Que $157,615, Gugula Smedley Barban Architects Sault Ste Marie Ont $122,976, Helmer Associates Architects Ottawa Ont $108,095, Hooper and Angus Assoc Ltd Toronto Ont $70,430, Katz Webster Associates Ottawa

PUBLIC WORKS—*Continued*

Ont $64,185, Landry Gauthier Lefebvre Inc Hull Que $174,485, Le Groupe Bram C D G Design Laval Que $472,758, Lithwick Johnson and May Ottawa Ont $68,147, L M Architectural Group (Ogilvie and Hogg Associates) Ottawa Ont $577,905, L M Architectural Group Winnipeg Man $365,603, Marigama and Techima Architects Toronto Ont $313,261, Marshall Macklin Monaghan Ltd Don Mills Ont $249,673, Mathers and Haldenby Toronto Ont $242,037, Matsui Baer Vanstone Inc Toronto Ont $52,593, McFawn and Rogers Ltd Halifax NS $205,350, Mid Ocean Engineering St John's Nfld $50,396, Mie Ltd Toronto Ont $65,333, Mill and Ross Architects Kingston Ont $144,479, McCormick Rankin and Associates Mississauga Ont $101,758, Mulvey and Banani International Toronto Ont $110,558, Norbert Schuller Architects London Ont $372,356, Otto and Bryden Architects Ottawa Ont $86,173, Parker Consultants Hamilton Ont $62,897, N E Parrott Surveys Ltd Goose Bay Labrador $65,000, D Perry Short Architect Sault Ste Marie Ont $186,217, J Preston and Assoc Halifax NS $81,146, Ranta and Tett Architects Thunder Bay Ont $206,234, Reid Crowther and Partners Ltd Edmonton Alta $139,316, J L Richards and Assoc Ltd Ottawa $53,960 and Sudbury Ont $163,247, Shawmont Nfld Ltd St John's Nfld $172,155, Sheppard Hedges and Green Gander Nfld $75,464, Schoeler and Heaton Architect Ottawa Ont $88,266, Sibel Engineering Ltd Toronto Ont $64,992, Sims and Gavel Ltd Sydney NS $200,995, Smith and Andersen Consulting Ottawa Ont $104,376, Sulton and Bell Associates Toronto Ont $449,563, The Bae Group St John's Nfld $883,915, Thurber Consultants Ltd Victoria BC $50,258, Townend Stefura Baleshta and Nicholls Architects Sudbury Ont $307,240, Trow Ltd Brampton and Sudbury Ont $72,312, Warnock Hershey La Salle Que $94,567, Wood Banani and Associates Ottawa Ont $97,769, Whyllie and Ufral Consulting Engineers Toronto Ont $64,371, Young and Wright Architects Toronto Ont $122,131.

Health and welfare services $14,973

Legal services $462,691—Shell Canada Ltd Don Mills Ont $68,259.

Protection services $1,963,973—Canadian Corps of Commissionaires: Ottawa Ont $145,101, Hamilton Toronto and Kingston Ont $396,428, National Protective Services Ottawa Ont $269,803.

Scientific services (including research) $96,844

Training and educational services—Public servants $586,682—Government of Canada—Public Service Commission Ottawa Ont $50,083.

Other professional services $6,732,286—HDF Bumac Management Consultants Ottawa Ont $86,653, Canada Marine Engineering Calgary Alta $66,864, Candaplan Group Inc Hamilton Ont $182,036, Coles Assoc Charlottetown PEI $136,086, Coopers and Lybrand Ottawa Ont $143,280, W H Crandall and Assoc Ltd Moncton NB $393,867, K R Croasdale and Assoc Calgary Alta $79,000, Government of Canada—Supply and Services Canada Ottawa Ont $120,651, Government of Canada—Treasury Board Ottawa Ont $77,448, Heritage and Industrial Ottawa Ont $50,500, James F Hickling Management Consultants Ltd Ottawa Ont $64,758, Hinds Brian Reimer and Assoc Ottawa Ont $78,046, Marenco Engineering Ltd Charlottetown PEI $78,748, McGill University Montreal Que $112,676, R G Murray Ottawa Ont $65,067, National Research Council Ottawa Ont $54,731, Peat Marwick Management Consultants Ottawa Ont $117,649, Quiller and Blake Advertising Toronto Ont $84,211, Sypher Consulting Inc Ottawa Ont $58,118, Viewscan Ltd Concord Ont $118,157.

Other services $91,159,453—ADGA Ltd Ottawa Ont $150,435, Atlas Building Cleaning Hamilton Ont $114,060, Barbara Personnel Inc Ottawa Ont $54,331, Baxtec Mechanical Services Ottawa Ont $84,691, Bradson Personnel Services Ottawa Ont $79,627, Britannia Janitorial Services Mississauga Ont $83,798, BT Floor Service Mississauga Ont $96,465, Canada Catering Toronto Ont $2,105,696, Canada's Capital Building Services Vanier Ont $1,102,254, Canada Systems Group Don Mills Ont $3,409,573, Candaplan Group Inc Hamilton Ont $87,361, CBCL Ltd Halifax NS $54,622, Cleanway Building Maintenance Co Scarborough Ont $92,834, Comstock International Ltd Nepean Ont $73,845, Comtek Data Systems Ottawa Ont $148,446, Crowntek Communications Willowdale Ont $99,720, Data General Mississauga Ont $215,821, Dominion Electric Protection Toronto Ont $78,516, Double MM Janitorial Services London Ont $90,039, EAC Amy and Sons Ottawa Ont $114,532, Federated Building Maintenance Toronto Ont $411,666, Gaillind Maintenance Ltd Ajax Ont $124,537, General Building Maintenance Peterborough Ont $62,847, Government of Canada—Supply and Services Canada Hull Que $1,066,951, Ottawa Ont $587,984 and Vancouver BC $83,550, Greek Star Building Services Vanier Ont $117,497, Honeywell Ltd Ottawa Ont $62,444, IBM Canada Toronto Ont $69,486, Kalon and Co Ltd Pickering Ont $300,314, Kings Northern Interior Cleaning Ltd Thunder Bay Ont $98,647, Kol-Tech Société de climatisation Ltée St Laurent Que $67,635, Manpower Temporary Help St John's Nfld $110,031, Maple Green (1982) Toronto Ont $59,547, A Matz Goose Bay Nfld $155,189, Modern Building Cleaning Ltd Kingston and Scarborough Ont $180,574, Modern Building Cleaning Ottawa Ont $277,317, Mosaic Chemical Corporation Mississauga Ont $132,663, North York Maintenance Ltd Toronto Ont $276,105, Otis Canada Inc Oakville and Toronto Ont $295,068, Otis Elevator Company Ltd Oakville Ont $137,852, Oxford Building Cleaning Ltd Winnipeg Man $93,172, Peat Marwick Management Consultants Ottawa Ont $1,377,385, Popular Landscape and Gardening Surrey BC $62,422, Pritchard Building Services Ltd Scarborough Ont $222,424, Provincial Sanitation Services Kitchener Ont $130,964, Public Works Revolving Fund $53,500,691, Quantum Management Services Ltd Ottawa Ont $148,618, Montreal Que $101,828, Reid Crowther and Partners Ltd Edmonton Alta $158,185, Rose Building Maintenance Ltd Edmonton Alta $80,120, Service Star Building Cleaning Ottawa Ont $339,466, Servpro Cleaning Ltd Calgary Alta $76,040, SHL Systemhouse Inc Ottawa Ont $102,427, Selective Placements Ottawa Ont $89,650, Silico Computer Systems Ltd Ottawa Ont $93,775, Swan Wooster Engineering Vancouver BC $85,440, TES Contract Services Inc Toronto Ont $52,730, The 500 Selection Services Ltd Ottawa Ont $225,262, Toronto Terminals Railway Co Toronto Ont $57,995, Tricil Ltd Ottawa Ont $209,934, Universal Alarms Limited Ottawa Ont $74,554, J P Vaughan Halifax NS $199,209, Viewscan Ltd Concord Ont $97,805.

ACCOMMODATION PROGRAM $130,556,182

Accounting services $231,916—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $195,512.

Computer services (informatic) $846,851—Data Cap Ltd Ottawa Ont $83,686, Polaris Computer Systems Ltd Ottawa Ont $82,575, SHL Systemhouse Ltd Ottawa Ont $296,389.

Engineering services (including research) $9,883

Health and welfare services $399

Legal services $3,796

Protection services $8,753,711—BC Corps of Commissionaires Vancouver BC $116,561, Canadian Corps of Commissionaires: Calgary Alta $184,273, Kingston Ont $4,538,158, Hamilton Kingston and Toronto Ont $726,723, Montreal Que $699,233, National Protective Services Ottawa Ont $1,112,761, Pinkerton du Québec Ltée Montreal Que $253,377.

Scientific services (including research) $370

Training and educational services—Public servants $121,218

Other professional services $337,789—Elron Developments Ltd London Ont $128,567.

Other services $120,250,249—Allen Maintenance Ltd Ottawa Ont $59,380, Amenagement Granrive Inc Hull Que $540,186, APV Hall Crepaca Inc Montreal Que $435,281, Atelier du Martin Pêcheur

PUBLIC WORKS—*Concluded*

Inc Clermont Que $232,750, Atelier Poly-Tech Inc Sherbrooke Que $87,100, Bordeaux Maintenance Services Moncton NB $101,976, T Bursey Cleaners St John's Nfld $55,984, Campeau Corporation Ottawa Ont $97,350, Canada Systems Group Ltd Don Mills Ont $109,847, Canada Permanent Trust Ottawa Ont $2,393,509, Capital Elevator Ltd Ottawa Ont $86,320, Carrier Canada Ltd Brampton Ont $193,577, Centrap (Métis) Inc Mont-Joli Que $63,110, Charette's Tropical Plants Inc Orleans Ont $120,785, Circle Mechanical Ltd Yellowknife NWT $67,551, Cleanway Building Maintenance Scarborough Ont $204,377, Cordel Developments Corp Ltd Cornwall Ont $114,170, Corporation Sanibec Montreal Que $202,355, Derko Ltée Ste-Foy Que $56,767, Dominion Electric Willowdale Ont $91,184, Dover Corp (Canada) Ltd Toronto Ont $525,848, Edwards Protection Co Owen Sound Ont $96,047, Entretien City Crown Ltee St-Laurent Que $124,290, First Choice Building Sudbury Ont $164,881, Groupe Admari Inc Charlesbourg Que $66,252, Honeywell Ltd Scarborough Ont $83,030, IBM Canada Ltd Ottawa Ont $55,260, Island General Cleaning Ltd Charlottetown PEI $57,976, J M P Maintenance Ltd Mont-Royal Que $681,999, J N M Maintenance Ltd Mont-Royal Que $200,375, B Jensen Nurseries Inc Newcastle Ont $80,512, Kings Northern Interior Cleaning Ltd Thunder Bay Ont $87,953, Lavage Sani Inc Cap-de-la-Madeleine Que $150,792, Les Entreprises de nettoyage Marcel Labbée Quebec Que $70,110, Les Entreprises Frontière Hemmingford Quebec Que $70,083, London Floor Services Ltd London Ont $59,823, Maritime Custodian Services Saint John NB $52,293, McDonald and Brisson Personnel Ottawa Ont $365,105, R F Meriwether and Assoc San Antonio Texas USA $164,896, Metcalfe Realty Co Ltd Ottawa Ont $343,053, Modern Building Cleaning Fredericton NB $169,334, Saskatoon Sask $83,339, Montgomery Elevator Co Ltd Islington Ont $200,326, Moonlight Building Maintenance Richmond BC $105,645, National Capital Commission Ottawa Ont $117,684, North York Maintenance Ltd Toronto Ont $681,650, Otis Canada Inc: Hamilton Ont $2,423,234, Oakville and Toronto Ont $286,500, Vancouver BC $106,810, Otis Elevator Co Ltd Winnipeg Man $79,691, Otis Elevator Inc Halifax NS $65,049, Ottawa and District Assoc for Mentally Retarded Ottawa Ont $108,722, Oxford Building Maintenance London Ont $131,548, Oxford Building Cleaning Co Winnipeg Man $79,691, Polar Construction St John's Nfld $65,281, Prime Building Maintenance Delta BC $157,313, Pritchard Building Services: Scarborough Ont $173,169, Edmonton Alta $86,558, Public Works Revolving Fund $20,726,699, Royal Lepage Toronto Ont $69,101, Salcross Industries Ltd Etobicoke Ont $168,802, Schindler Armor Elevator Ltd Toronto Ont $116,162, Service d'édifice Atlas Montreal Que $52,839, Service d'entretien Gérald Guimond St-Lambert Que $69,878, Les Services sanitaires de l'Outaouais Hull Que $89,764, Société sanitaire Laval Ltée Laval Que $55,117, Stationnement Metropolitan Inc Montreal Que $239,181, Sumico Inc Montreal Que $341,360, System House Controls Ltd Nepean Ont $55,778, The Hunt Bros Ltd Peterborough Ont $66,143, Toronto Terminals Railways Co Toronto Ont $56,034, Tricil Ltd Ottawa Ont $475,414, Western Building Cleaning Inc Winnipeg Man $59,226, Western Elevator Ltd Ottawa Ont $100,156, York Division Borg Warner Rexdale Ont $201,633, Yves Marleau Inc St-Clet Que $145,896.

GOVERNMENT REALTY ASSETS SUPPORT PROGRAM $24,596,765

Accounting services $5,123

Computer services (informatic) ($20,338)

Engineering services (including research) $4,444

Legal services $28

Protection services $291,687

Training and educational services—Public servants $45,807

Other professional services $120,605

Other services $24,149,409—Cleanview Janitorial Services Ottawa Ont $51,139, MJK Maintenance Ltd Nepean Ont $66,030, Otis Elevator Co Ltd Oakville Ont $198,458, Public Works Revolving Fund $10,045,778.

MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM $2,982,309

Engineering services (including research) $7,058

Protection services $110,057—Canadian Corps of Commissionaires Victoria BC $110,057.

Training and educational services—Public servants $327

Other professional services $3,191

Other services $2,861,676—Public Works Revolving Fund $2,697,774.

LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM $4,915,275

Protection services $32,797

Training and educational services—Public servants $67

Other services $4,882,411—Public Works Revolving Fund $4,786,410.

REGIONAL INDUSTRIAL EXPANSION $36,800,559

Department $36,256,813

Accounting services $2,385,568—Supply and Services Canada Ottawa Ont $1,876,761.

Computer services (informatic) $3,419,362—BJ Giles & Associates Ltd Ottawa Ont $59,836, Canada Systems Group Ottawa Ont $948,920, Comtek Datasystems Ltd Ottawa Ont $59,517, Dynakey Corp Ottawa Ont $556,568, DPA Consulting Ottawa Ont $81,946, HST Information Systems Ltd Ottawa Ont $54,125, Hartt & Page Ltd Ottawa Ont $351,727, Hexagon Computer Systems Inc Ottawa Ont $84,087, LGS Data & Consultants Ottawa Ont $65,819, Microtime Inc Nepean Ont $65,480, Ourscan Group Inc Ottawa Ont $96,500, Quantum Information Resources Ltd Ottawa Ont $94,950, SHL Systemhouse Inc Ottawa Ont $257,371, Silico Computer Systems Ltd Nepean Ont $83,205, Ultracom Consulting Services Ltd Ottawa Ont $341,829, Veritaaq Inc Ottawa Ont $75,465.

Engineering services (including research) $69,609—Dalla Lana Griffen Architects Vancouver BC $57,985.

Legal services $661,896—Cox Downie & Goodfellow Halifax NS $118,871, Goodman and Goodman Toronto Ont $366,389, Haight Gardner Poor & Havens New York NY USA $99,690.

Protection services $638,579—Canadian Corps of Commissionaires Ottawa Ont $638,579.

Training and educational services—Public servants $908,178—Ottawa Centre for Applied Management Ottawa Ont $124,437, Red River Community College Winnipeg Man $62,306, The Public Service Commission of Canada Ottawa Ont $214,437.

Other professional services $15,577,195—ASI Consulting Group Ottawa Ont $81,324, Aviation Planning Services Ltd Montreal Que $225,425, Peter Barnard Associates Ltd Toronto Ont $100,000, CAMP Associates Advertising Toronto Ont $91,709, Charette Fortier Hawey & Associes Montreal Que $109,394, Chase Manhattan Capital Markets Corp New York NY USA $65,000, Communications Consultants Ltd Ottawa Ont $81,847, Currie Coopers &

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

Lybrand Montreal Que $86,127, Dumas Bergen International Montreal Que $71,499, William Edwards Advertising Inc Toronto Ont $78,650, Ernst & Whinney Toronto Ont $76,005, External Affairs Canada Ottawa Ont $118,663, Fiander Good Associates Ltd Fredericton NB $75,126, Goodman and Carr Toronto Ont $75,000, GSM Design Inc Montreal Que $50,000, Hutchinson-Reid Ltd Toronto Ont $65,000, International Simultaneous Translations Montreal Que $78,053, James F Hickling Management Consultants Ltd Ottawa Ont $160,445, Krisam Group Inc Washington DC USA $128,755, Francois Lacasse Conseil (Inc) Wakefield Que $60,543, David Lawson Baie-de-Wofe Que $89,585, Magus Communications Design Inc Vancouver BC $68,000, Mallette Major Martin Ste-Foy Que $67,007, Media Tapes & Transcripts Ltd Ottawa Ont $95,000, Nantel et Associes Inc Montreal Que $75,000, J Phillip Nicholson Policy & Management Ottawa Ont $158,649, Nire Investments Ltd Toronto Ont $50,701, NORDO St John's Nfld $56,472, O'Halloran Campbell Consultants Ltd Halifax NS $158,750, Peat Marwick Mitchell & Co Toronto Ont $82,500, Price Waterhouse & Associates Montreal Que $114,500, Ottawa Ont $213,246, Toronto Ont $120,638, Vancouver BC $50,400, Province of Manitoba Winnipeg Man $230,011, Province of Nova Scotia Halifax NS $196,012, Province of Prince Edward Island Charlottetown PEI $88,053, RAIC Research Corp Ottawa Ont $57,578, Resource Initiatives Ltd Winnipeg Man $67,525, Robert Nickerson Group Associates Ltd Ottawa Ont $114,549, SBR Offshore Ltd St John's Nfld $67,100, Secoma Ltée Montreal Que $65,000, Staffing Consultants (Ottawa) Ltd Toronto Ont $51,904, Supply and Services Canada Ottawa Ont $3,545,888, Synchrocom Communications Ottawa Ont $54,665, The DPA Group Inc Ottawa Ont $88,467, The Innovation & Entrepreneurial Management Corp Toronto Ont $61,538, Thomandale Management Ltd Edmonton Alta $57,733, Touche Ross & Partners Ottawa Ont $56,390, Ward Mallette Management Consultants Toronto Ont $63,650, MH Withers Marketing Consultancy London England $75,039, Woods Gordon Toronto Ont $65,290.

Other services $12,596,426—Barbara Personnel Inc Ottawa Ont $183,595, Bradson Personnel Services Ottawa Ont $289,632, Canada Systems Group Ottawa Ont $468,042, Data Resources Inc Toronto Ont $54,708, Dataline Inc Toronto Ont $121,091, Dun & Bradstreet Canada Ltd Toronto Ont $103,863, Dynakey Corp Ottawa Ont $140,453, First City Capital Ltd Ottawa Ont $1,369,933, Nicole Giguère et Cie Montreal Que $80,275, Harrington Ottawa Ont $94,570, Les Services de Gestion Quantum Ltée Montreal Que $211,262, L'Industrielle-Services Techniques Inc Montreal Que $2,453,478, Mallette Major Martin Montreal Que $50,000, National Film Board Montreal Que $493,764, Nire Investments Toronto Ont $53,473, Norrell Temporary Services of Canada Inc Toronto Ont $51,386, Plantel Inc Montreal Que $74,550, Resource Initiatives Ltd Winnipeg Man $68,451, Selective Placements (Ottawa) Ltd Ottawa Ont $61,656, Staffing Consultants Toronto Ont $63,630, Statistics Canada Ottawa Ont $154,485, Supply and Services Canada Ottawa Ont $3,729,026, The 500 Ottawa Ont $283,899, TES Contract Services Inc Toronto Ont $183,745, Victor Temporary Services Ottawa Ont $285,818.

Investment Canada $543,746

Computer services (informatic) $33,700

Legal services $111,801—Weir & Foulds Ottawa Ont $101,148.

Protection services $20,110

Training and educational services—Public servants $83,081—Digital Equipment of Canada Ltd Ottawa Ont $71,197.

Other professional services $138,942—Berkeley Developmental Resources Inc Toronto Ont $67,785.

Other services $156,112

SCIENCE AND TECHNOLOGY $47,053,739

Ministry of State $1,684,484

Accounting services $2,610

Computer services (informatic) $16,148

Legal services $3,971

Protection services $27,052

Scientific services (including research) $669,192—General Technology Systems Ltd Brentford Middlesex UK $55,200, Philip A Lapp Ltd Toronto Ont $105,577.

Training and educational services—Public servants $29,107

Other professional services $358,877—Statistics Canada Ottawa Ont $68,045, Supply and Services Canada Ottawa Ont $185,504.

Other services $577,527—Barbara Personnel Inc Ottawa Ont $81,941, Bradson Personnel Services Ottawa Ont $89,039, Supply and Services Canada Ottawa Ont $53,876, Victor Temporary Services Ottawa Ont $106,741.

National Research Council of Canada $42,501,088

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $38,354,032

Accounting services $199,201—Peat Marwick Mitchell & Co Ottawa Ont $61,733, Supply and Services Canada/Audit Services Bureau Ottawa Ont $54,496.

Computer services (informatic) $590,088—University of Calgary Calgary Alta $297,793.

Engineering services (including research) $12,713,860—ADGA Ottawa Ont $995,302, Bristol Aerospace Ltd Winnipeg Man $109,890, Canadian Astronautics Ltd Ottawa Ont $68,576, DSMA Atcon Ltd Toronto Ont $209,190, Freeman Fox and Partners Westminster London England $190,250, Gastops Ltd Ottawa Ont $98,566, Hierogram Association Ltd Ottawa Ont $146,457, Hightech Canada Ltd Ottawa Ont $954,705, Ontario Research Foundation Mississauga Ont $159,792, SED Systems Inc Saskatoon Sask $1,842,410, Spar Aerospace Ltd Weston Ont $7,169,378.

Health and welfare services $2,266

Legal services $69

Protection services $1,220,138—Canadian Corps of Commissionaires Ottawa Ont $1,087,896, Central Investigation and Society Agency Ltd Montreal Que $65,022.

Scientific services (including research) $1,283,159—ADGA Ottawa Ont $52,947, Canada France Hawaii Telescope Corp Hawaii USA $153,793, Petro-Canada Inc Calgary Alta $126,600.

Training and educational services—Non-public servants $39,265

Training and educational services—Public servants $501,099—Ryerson Polytechnical Institute Toronto Ont $79,800.

Other professional services $15,427,588—Acadian Seaplants Ltd Dartmouth NS $107,495, Adecon Energy Systems Inc Ottawa Ont $54,800, Alberta Research Council Edmonton Alta $66,209, A-Cubed Inc Mississauga Ont $151,688, BC Research Council Vancouver BC $194,138, Ballard Technologies Co N Vancouver BC $78,777, Brostar Inc Saskatoon Sask $66,974, Canadair Montreal Que $341,367, Canadian Astronautics Ltd Ottawa Ont $503,358, Canadian Standards Assoc Rexdale Ont $104,291, Canatom Montreal Que $135,152, Carleton University Ottawa Ont $194,597, Centre de recherche industrielle du Québec Ste-Foy Que $289,679, CIRP Zurich Switzerland $62,000, Dalhousie University Halifax

SCIENCE AND TECHNOLOGY—*Concluded*

NS $61,514, David Quirin Consultant Ltd Toronto Ont $159,954, Daychem Labs Ohio USA $82,665, École polytechnique de Montréal Montreal Que $194,407, Electro Fuel Manufacturing Co Toronto Ont $453,443, Electromec Division Maritime Inc Quebec Que $73,605, Forest Machinery Co Dundas Ont $164,128, Forintek Canada Corp Ottawa Ont $374,078, GB Morris Orillia Ont $465,124, Government of Newfoundland St John's Nfld $1,292,200, Hi-Tech Inc Collingwood Ont $68,620, Honeywell Ltd Scarborough Ont $125,000, Huntec (70) Ltd Scarborough Ont $149,582, Hyd-Mech Engineering Ltd Woodstock Ont $115,570, Institut de recherche clinique de Montréal Montreal Que $91,178, Institut Armand Frappier Ville de Laval Que $95,993, Institute for Hydrogen Systems Mississauga Ont $98,955, L Jones and Associates Inc Ottawa Ont $107,337, L Makkonen Finland $85,320, Labatt Brewing Co Ltd London Ont $72,720, Les Industries Henri Mitchell Ltée Montreal Que $59,648, Logging Development Corp Montreal Que $56,367, MacLaren Plansearch Services Ltd Edmonton Alta $142,101, Manitoba HVDC Research Centre Winnipeg Man $66,829, Markus and Son Ltd Pembroke Ont $100,000, McGill University Montreal Que $615,060, McMaster University Hamilton Ont $91,439, Memorial University St John's Nfld $61,459, Moonlight Building Maintenance Richmond BC $80,000, MPB Technologies Inc Dorval Que $354,131, MTI Canada Ltd Mississauga Ont $56,953, Neil Squire Rehabilitation Vancouver BC $81,080, Ontario Research Foundation Mississauga Ont $359,203, Petro-Sun Inc Longueuil Que $94,671, Quebec Tools Corporation St-Laurent Que $72,426, Queen's University at Kingston Kingston Ont $166,617, Servo-Robot Inc Boucherville Que $62,500, Solarsystems Industries Ltd Richmond BC $67,243, SSPA Maritime Research Guthenburg Sweden $88,324, Standard Aero Ltd Winnipeg Man $66,625, Supply and Services Canada Hull Que $204,455, TES Ltd Ottawa Ont $139,937, Université Laval Ste-Foy Que $195,937, University of: Alberta Edmonton Alta $108,651, BC Victoria BC $210,575, Calgary Calgary Alta $102,288, Guelph Guelph Ont $150,952, Manitoba Winnipeg Man $76,902, Ottawa Ottawa Ont $103,688, Saskatchewan Saskatoon Sask $459,828, Toronto Toronto Ont $135,961, Toronto-Innovations Foundation Toronto Ont $130,625, Waterloo Waterloo Ont $361,077, Western Ontario London Ont $139,103, Vehicle Systems Development Corp Nepean Ont $87,099, Welding Institute of Canada Oakville Ont $196,790, Zenon Burlington Ont $66,034.

Other services $6,377,299—ADGA Ottawa Ont $64,221, Allied Maintenance Services Halifax NS $57,601, Carleton University Ottawa Ont $321,622, Computertime Network Corp St-Laurent Que $68,878, Consumer and Corporate Affairs Ottawa Ont $112,866, Control Data Canada Ltd Mississauga Ont $62,331, Crawley & McCracken Co Ltd Montreal Que $114,586, Engineering Mechanics Research Corp Michigan USA $69,600, Environment Canada Downsview Ont $201,746, MacDonald & Brisson Personnel Services Ottawa Ont $67,890, Modern Building Cleaning Saskatoon Sask $80,820, National Aeronautical and Space Administration Washington DC USA $135,900, NSERC Ottawa Ont $563,778, Public Work St John's Nfld $307,282, Public Works Hull Que $60,233, Service Star Building Cleaning Inc Ottawa Ont $719,136, Société générale agence du cours Léopold Nancy France $59,763, Supply and Services Canada Hull Que $1,981,020, University of Calgary Calgary Alta $99,990.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM $4,147,056

Computer services (informatic) $146,357

Engineering services (including research) $100,279

Scientific services (including research) $29,505

Training and educational services—Non-public servants $4,842

Training and educational services—Public servants $10,832

Other professional services $134,327

Other services $3,720,914—Lehmann Bookbinding Ltd Waterloo Ont $80,646, National Library of Canada Ottawa Ont $382,268, National Research Council Ottawa Ont $188,121, University of Alberta Edmonton Alta $170,029, University of Saskatchewan Saskatoon Sask $83,891.

Natural Sciences and Engineering Research Council $2,379,241

Computer services (informatic) $1,062,058—Canada Systems Group Ltd Ottawa Ont $134,892, I P Sharp Associates Ltd Toronto Ont $51,200, LGS Data Processing Consultants Inc Ottawa Ont $106,616, Maxima Computer Management Consultants Ltd Ottawa Ont $542,145, S & S Software Ltd Ottawa Ont $57,933, SNI Systems Network Inc Ottawa Ont $105,737.

Protection services $4,376

Scientific services (including research) $159,715

Training and educational services—Public servants $16,244

Other professional services $423,749—Coopers & Lybrand Consulting Group Ottawa Ont $171,127, DPA Group Inc Ottawa Ont $161,495.

Other services $713,099—National Research Council of Canada Ottawa Ont $281,672, Supply and Services Canada Ottawa Ont $69,671.

Science Council of Canada $488,926

Computer services (informatic) $2,500

Scientific services (including research) $330,623

Training and educational services—Public servants $7,316

Other professional services $67,322

Other services $81,165

SECRETARY OF STATE $39,355,084

Department $31,754,619

ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM $3,818,199

Accounting services $327,257—Supply and Services Canada Hull Que $252,602.

Computer services (informatic) $1,153,207—Canada Systems Group Ltd Ottawa Ont $126,597, Federal System of Canada Ottawa Ont $76,340, Lougheed and Associates Ottawa Ont $56,520, SHL Systemhouse Inc Ottawa Ont $370,484, Systems and Software Consultants Ottawa Ont $61,963, Ultracom Consulting Services Ltd Ottawa Ont $73,039

Legal services $10

Training and educational services—Public servants $186,300—Public Service Commission Ottawa Ont $68,152.

Other professional services $117,843

Other services $2,033,082—Crowntek Communications Inc Willowdale Ont $998,242, Supply and Services Canada Hull Que $227,265.

OFFICIAL LANGUAGES PROGRAM $12,377,183

Accounting services $97

SECRETARY OF STATE—*Concluded*

Computer services (informatic) $254,764—Statistics Canada Ottawa Ont $127,983.

Protection services $7,787

Training and educational services—Public servants $71,671

Other professional services $10,138,848—Canacom Inc Montreal Que $126,509, Cat Communications and Services Chelsea Que $97,826, Centre du Français d'Ottawa Ottawa Ont $122,388, Craidig Kanata Ont $129,614, Cotraco Ltée Orleans Ont $113,140, Compagnie de traduction universelle Montreal Que $57,448, Devarent A K Montreal Que $54,092, Jay Wash Inc Ottawa Ont $75,040, Globe Traduction Inc Montreal Que $51,537, Les Traductions Tessiers SCC Ottawa Ont $147,267, Lexiconsult Inc Ottawa Ont $137,458, Les Traductions Translex JDR Ottawa Ont $230,521, Les Traductions Devenat Ottawa Ont $166,752, Metaphase Inc Ottawa Ont $83,943, Metatext Translation Ottawa Ont $74,817, Osgoode Technical Translations Toronto Ont $406,302, Pardons C Fredericton NB $57,113, Société Ardenn Inc Ottawa Ont $100,691, Société Eskenazi Inc Ottawa Ont $78,986, Société Gamma Inc Ottawa Ont $191,150, Sogestran Inc Ottawa Ont $96,882, Somitra Inc Ottawa Ont $103,049, Spica Translation Inc Ottawa Ont $73,568, Termicar Ltée Aylmer Que $100,350, Tradinter Inc Ottawa Ont $65,938, Traduction Renaud et Angers Inc Chelsea Que $61,466, Traduction B et B 1978 Ltée Montreal Que $284,635, Transcomm Translation Inc Ottawa Ont $181,345, Translaw Inc Ottawa Ont $83,107.

Other services $1,904,016—Barbara Personnel Inc Ottawa Ont $302,212, Crowntek Communications Inc Willowdale Ont $316,471, Statistics Canada Ottawa Ont $244,600, Supply and Services Canada Hull Que $484,283, Utlas Inc Toronto Ont $53,741.

EDUCATION SUPPORT PROGRAM $4,436,992

Accounting services $3,500

Computer services (informatic) $168,491—Ultracom Consulting Services Ltd Ottawa Ont $74,459.

Training and educational services—Public servants $13,793

Other professional services $13,313

Other services $4,237,895—Crowntek Communications Inc Willowdale Ont $284,967, Minister of Finance and Industry Province of New Brunswick Fredericton NB $191,794, Minister of Finance Province of British Columbia Victoria BC $332,508, Newfoundland Exchequer Account St John's Nfld $158,728, Provincial Treasurer Province of: Alberta Edmonton Alta $565,589, Manitoba Winnipeg Man $158,651, Nova Scotia Halifax NS $316,690, Ontario Toronto Ont $1,746,802, Prince Edward Island Charlottetown PEI $59,959, Saskatchewan Regina Sask $153,701, Statistics Canada Ottawa Ont $50,800, Supply and Services Canada Hull Que $70,458.

CITIZENSHIP AND CULTURE PROGRAM $11,122,245

Accounting services $8,182

Computer services (informatic) $362,020—Ampleman Pyrotechnics Montreal Que $64,297.

Legal services $16,308

Protection services $262

Training and educational services—Public servants $88,518

Other professional services $1,598,534—Marketing Initiative International Inc Toronto Ont $107,647, Supply and Services Canada Hull Que $51,698, Touche Ross and Partners Ottawa Ont $55,540.

Other services $9,048,421—Ampleman Pyrotechnics Montreal Que $100,800, Boyd Moving and Storage Ottawa Ont $70,238, Canadian Gallup Poll Ltd Toronto Ont $91,000, Crowntek Communications Inc Willowdale Ont $944,978, National Capital Commission Ottawa Ont $73,000, National Defence Ottawa Ont $76,390, National Film Board Montreal Que $65,000, Supply and Services Canada Hull Que $5,335,271, Statistics Canada Ottawa Ont $189,162, Treasury Board of Canada Ottawa Ont $167,316.

Canadian Advisory Council on the Status of Women $430,579

Legal services $693

Training and educational services—Public servants $9,121

Other professional services $317,402

Other services $103,363

Public Service Commission $6,372,918

Computer services (informatic) $587,329—ACS Group Associates Ottawa Ont $94,325, RCA Metrosystems Inc Ottawa Ont $109,059, SHL Systemhouse Ottawa Ont $67,657, Ultracom Consulting Services Ottawa Ont $123,585.

Health and welfare services $69

Protection services $420,504—Canadian Corps of Commissionaires Ottawa Ont $235,170, National Protective Services Ottawa Ont $113,097.

Training and educational services—Non-public servants $10,315

Training and educational services—Public servants $2,887,392—Centre des Jeunes Sudbury Ont $55,222, McMaster University Hamilton Ont $60,803, Northern College of Applied Arts South Porcupine Ont $58,389, Public Service Commission Ottawa Ont $459,955, University of Moncton Moncton NB $558,006, University of New Brunswick Fredericton NB $390,120, University of Regina Regina Sask $59,810.

Other professional services $919,196—Institute for Research on Public Policy Ottawa Ont $50,000, Peat Marwick and Associates Ottawa Ont $57,703, Supply and Services Canada Ottawa Ont $103,420, Woods Gordon Ottawa Ont $60,200.

Other services $1,548,113—Bradson Personnel Ottawa Ont $50,444, Campbell KG Corporation Ottawa Ont $56,574, Supply and Services Canada Ottawa Ont $480,654, Treasury Board Ottawa Ont $84,000.

Social Sciences and Humanities Research Council $465,188

Accounting services $23,181

Protection services $16,828

Training and educational services—Public servants $27,153

Other professional services $141,580

Other services $256,446

Status of Women—Office of the Co-ordinator $331,780

Training and educational services—Public servants $15,358

Other professional services $243,654—Groulx & Associates Gatineau Que $50,000.

Other services $72,768

SOLICITOR GENERAL $127,701,409

Department $5,025,744

Accounting services $6,300

SOLICITOR GENERAL—*Continued*

Computer services (informatic) $112,454—Midland Micro Computers Ottawa Ont $104,954.

Health and welfare services $3,572

Legal services $129,137

Protection services $294,033—Canadian Corps of Commissionaires Ottawa Ont $283,705.

Training and educational services—Public servants $79,660

Other professional services $2,470,429—Dalhousie University Halifax NS $58,121, Family Service Association of Metropolitan Toronto Toronto Ont $56,157, Stripinis Consulting Ottawa Ont $52,483, Department of Supply and Services Hull Que $218,250, Statistics Canada Ottawa Ont $250,000, The Research Group Toronto Ont $137,829.

Other services $1,930,159—Barbara's Office Personnel Services Ottawa Ont $201,052, Control Data Canada Ottawa Ont $81,861, Miss Hall's Personnel Services Ottawa Ont $94,795, Supply and Services Canada Hull Que $73,125, Synergistics Ottawa Ont $74,371. & &

Correctional Service $78,599,202

Accounting services $8,000

Health and welfare services $30,465,277—Agence sociale spécialisée de Hull Hull Que $171,797, Alberta Solicitor General Edmonton Alta $193,412, Alcohol and Drug Dependency Commission Fredericton NB $100,411, Alcohol and Drug Problem Institute Charlottetown PEI $76,028, Allied Indian and Metis Society Vancouver BC $116,916, Arid Group Homes Thorold Ont $110,112, Bold Park Lodge Inc Hamilton Ont $108,507, Brooks Dr Ann Saskatoon Sask $50,378, Calgary General Hospital Calgary Alta $50,472, Canada West Harbour Light Winnipeg Man $52,150, Carrefour Nouveau-Monde Montreal Que $354,266, Cité de la santé Laval Que $361,525, Comcare Ltd Kingston Ont $59,974, CRC Amos Amos Que $52,492, Dismas Society Truro NS $83,985, Edmison House Peterborough Ont $298,584, Elizabeth Fry Society: Kingston Ont $125,133, Toronto Ont $94,783, Vancouver BC $52,550, Emmanuel House St John's Nfld $79,834, G M A Radiologistes Inc Laval Que $62,840, Gauthier R Lacolle Que $50,664, Hatfield Society Vancouver BC $157,428, Health and Sciences Centre Winnipeg Man $51,347, Hiltz Dr D W Riverview NB $57,800, Horizon House Vanier Ont $74,957, Hotel Dieu Hospital Kingston Ont $246,386, House of Hope Ottawa Ont $197,618, House of Welcome Inc Ottawa Ont $64,437, Howard House Association Sydney NS $137,199, John Howard CRC Moncton Inc Moncton NB $236,685, John Howard Res Centre Saint John NB $218,314, John Howard Society: Edmonton Alta $195,777, Halifax NS $105,434, Montreal Que $60,790, St John's Nfld $234,614, Surrey BC $132,214, Toronto Ont $154,333, Vernon BC $146,845, Victoria BC $208,048, Winnipeg Man $60,581, Kelowna BC $174,198, Institut Philippe Pinel Montreal Que $9,316,092, Kingston General Hospital Kingston Ont $81,198, Kirkpatrick House Ottawa Ont $170,681, Landry J C Ste-Therese Que $64,000, Laren House Society Victoria BC $132,745, Letts Dr James Calgary Alta $53,080, Maison Crossroads Montreal Que $198,440, Maison d'accueil le Joins-toi Granby Que $118,047, Maison Painchaud Quebec Que $67,818, Maison Radisson Trois-Rivieres Que $132,102, Maison Transition Montreal Montreal Que $294,405, MDS Laboratories Rexdale Ont $53,472, Mental Health Centre Penetanguishene Ont $178,839, Middleton Dr Kenneth White Rock BC $61,854, Moncton Hospital Moncton NB $115,615, Murray Dr Kenneth R Delta BC $77,547, Native Clan Organization Winnipeg Man $292,879, Native Counselling Service Edmonton Alta $332,903, New Hope Therapeutic Society Surrey BC $135,205, Pines Community Resource Centre Kenora Ont $94,145, Portage Montreal Que $51,159, Prince County Addiction Serv Summerside PEI $59,073, Prince George Activator Society Prince George BC $156,728, Religious Hospitallers Kingston Ont $80,096, Residence Emmanuel Gregoire Montreal Que $778,551, Rockstro Dr R F Sackville NB $78,308, Salvation Army Toronto Ont $66,763, Salvation Army Residential Centre Halifax NS $227,603, Service Aide Prisonniers de Sherbrooke Sherbrooke Que $211,313, Seven Oaks General Hospital Winnipeg Man $53,155, Seventh Step Society: Calgary Alta $218,296, New Westminster BC $93,226, Shaughnessy Hospital Vancouver BC $205,336, Smith Dr Peter M Kingston Ont $50,020, St Leonard's C A Team Brantford Ont $231,457, St Leonard's Society: Hamilton Ont $328,810, London Ont $218,596, Vancouver BC $104,088, St Leonard's House: Bramalea Ont $189,582, Halifax NS $172,126, Sudbury Ont $114,977, Toronto Ont $256,844, Trenton Ont $61,910, Windsor Ont $112,337, St Norbert Foundation Winnipeg Man $57,203, Station Formation Quebec Quebec Que $50,126, United Church Halfway House Winnipeg Man $229,582, University of: Manitoba Winnipeg Man $58,142, Saskatchewan Saskatoon Sask $64,330, Upjohn Health Care Services Don Mills Ont $114,939, VIA Travail Opex Montreal Que $200,123, Warner Dr D Red Deer Alta $79,902, Wilson Dr G S L Drumheller Alta $55,694, WP Archibald Centre Concord Ont $269,374, YMCA Halifax NS $81,300, YMCA Ottawa Ottawa Ont $52,214.

Legal services $207,125

Protection services $3,034,323—BC Corps of Commissionaires Vancouver BC $233,212, Burns Service de protection Montreal Que $337,907, Canadian Corps of Commissionaires: Calgary Alta $250,894, Halifax NS $92,580, Kingston Ont $451,238, Montreal Que $425,679, Ottawa Ont $187,600, Saint John NB $370,048, Saskatoon Sask $77,296, Toronto Ont $155,226, Victoria BC $70,823, Metropol Security Group Winnipeg Man $55,388, Reeves Agence de sécurité Montreal Que $51,876.

Training and educational services—Non-public servants $10,229,701—Athabasca University Athabasca Alta $66,501, Camosun College Victoria BC $91,123, Cybershare Ltd Winnipeg Man $246,669, Drumheller Valley School Division #62 Drumheller Alta $501,940, Fraser Valley College Abbotsford BC $464,840, Frontenac County Board of Education Kingston Ont $1,362,309, Frontier College Toronto Ont $241,944, Jackson Job A Coquitlam BC $71,250, Loyalist College Belleville Ont $432,142, Memramcook Institute St Joseph NB $100,707, Minister of Finance Halifax NS $506,975, Ministère de l'éducation Montreal Que $80,822, Ministère de l'éducation du Québec Quebec Que $755,252, Ministère des Finances Montreal Que $223,201, Ministère des Finances Quebec Que $531,645, NB Community College Moncton NB $599,903, Prince Albert Regional Community College Prince Albert Sask $500,388, Provincial Treasurer Edmonton Alta $169,513, Red Deer College Red Deer Alta $130,708, Saskatoon Community College Saskatoon Sask $140,087, Scott Paper International New Glasgow NS $95,214, Seradep Inc: Quebec Que $287,745, Bonsecours Que $870,826, Montreal Que $85,353, Simon Fraser University Burnaby BC $423,992, Université de Montréal Montreal Que $79,983, University of Winnipeg Winnipeg Man $50,205, Winnipeg School Division Winnipeg Man $164,536.

Training and educational services—Public servants $623,795—Memramcook Institution Memramcook NB $73,091, Public Service Commission Ottawa Ont $121,865.

Other professional services $9,546,228—Bryker Data Systems Ltd Ottawa Ont $88,940, Bulmer G Ross M D West Vancouver BC $55,143, CACI Canada Ltd Edmonton Alta $91,622, Canadian Assoc of Elizabeth Fry Societies Ottawa Ont $52,900, Citizens Advisory Committee St Catharines Ont $90,000, Construction Management Services Ottawa Ont $78,756, Cross Maureen Lois Ottawa Ont $53,182, Decision Management Consultants Ottawa Ont $78,644, Diocese of Peterborough Peterborough Ont $53,009, DMR and Associates Ottawa Ont $55,002, Dugas J A Quebec Que $83,149, EAC Amy and Sons Ltd Ottawa Ont $55,289, Eliasson Apostle and Assoc Ltd Ottawa Ont $78,095, Faroldi Construction

SOLICITOR GENERAL—*Concluded*

Kingston Ont $110,949, Fraser Valley College Abbotsford BC $113,933, Frontier College Toronto Ont $89,838, Ingstrup DR Ole Ottawa Ont $98,077, JSI Systems Engineering Ottawa Ont $841,116, Keith K Paget Eng Ltd Calgary Alta $89,804, Letra Campbell Calif USA $59,491, MacGillivray Consultants Nepean Ont $62,134, Matsui Baer Vanstone Freeman Toronto Ont $54,257, Medicus Canada Toronto Ont $77,890, Memramcook Institute Memramcook NB $84,313, Micmac Native Friendship Centre Halifax NS $71,497, Montreal Engineering Company Ltd Montreal Que $93,000, NB Community College Moncton NB $151,409, Opex 82 Montreal Que $131,277, Queen's University Kingston Ont $257,019, Red River Community College Winnipeg Man $83,680, Roman Catholic Archdiocese Kingston Ont $74,889, Roy Ball Associates Ltd Ottawa Ont $293,000, Scott Paper International Inc New Glasgow NS $101,411, Seradep Inc Bonsecours Que $601,351, Simon Fraser University Burnaby BC $128,221, Smith Carter Partners Ltd Winnipeg Man $105,888, Stevens Harry A Dr Surrey BC $75,154, Supply and Services Canada Hull Que $676,886, Synerlogic Inc Ottawa Ont $157,491, Systems and Software Consultants Ottawa Ont $54,900, TD Overhill Engineering Ltd Ottawa Ont $91,025, Trantel Information Service Brighton Ont $66,597, Treasury Board Ottawa Ont $76,735, TSR Belleville Ont $54,050, United Church of Canada Kingston Ont $128,438.

Other services $24,484,753—Alberta Solicitor General Edmonton Alta $1,230,670, Allied Indian Metis Society Vancouver BC $72,915, BC Corrections Association Vancouver BC $90,199, Barbara's Office Personnel Limited Ottawa Ont $130,216, Bell Canada Don Mills Ont $70,500, Bradson Personnel Pool Ottawa Ont $104,324, Bryker Data Systems Ltd Ottawa Ont $470,938, Charandon Computer Systems Ottawa Ont $51,200, Coalition Supportive Services Halifax NS $170,000, Correctional Service of Canada Corcan Ottawa Ont $83,771, Department of Communications Ottawa Ont $976,325, Excavation Yvon Belanger Drummondville Que $93,030, Five Hundred Selection Services Montreal Que $108,919, Fraser Valley College Abbotsford BC $79,873, Galryc Ltd Moncton NB $100,816, Government of the NWT Yellowknife NWT $268,652, Intercontinental Packers Ltd Saskatoon Sask $51,384, International Catering Services Montreal Que $77,224, Kingston Heritage Job Fund Kingston Ont $86,487, Lutheran Council of Canada Winnipeg Man $125,904, MacDonald and Brisson Personnel Ottawa Ont $67,789, Manpower Temporary Services Kingston Ont $76,138, Minister of Finance Fredericton NB $78,063, Ministère des Finances Montreal Que $4,844,525, Ministry of Attorney-General BC Victoria BC $705,315, Modern Building Cleaners Saskatoon Sask $57,546, Newfoundland Exchequer St John's Nfld $705,137, Pères Franciscains Montreal Que $82,001, Province of: Manitoba Winnipeg Man $112,025, Nova Scotia Halifax NS $233,176, Saskatchewan Regina Sask $85,602, Quantum Management Services Montreal Que $123,408, Real Opportunities Prisoner Employment Halifax NS $170,233, Sables Fournel et Fils Inc Ste-Anne-des-Plaines Que $178,819, Scott Paper International New Glasgow NS $54,228, Service Sanitaire St-Antoine Inc St-Antoine Que $53,775, Supply and Services Canada Hull Que $4,632,904, Synod Diocese Montreal Que $59,975, Treasurer of Ontario Scarborough Ont $2,449,993, United Church of Canada Toronto Ont $57,141, Valley Stenographic Ltd Abbotsford BC $65,601, Victor Temporary Services Ottawa Ont $85,213, WMI du Québec Montreal Que $77,889, Yukon Government Whitehorse YT $204,558.

National Parole Board $576,134

Accounting services $25,621

Legal services $3,401

Protection services $53,094—Canadian Corps of Commissionaires Ottawa Ont $51,824.

Training and educational services—Public servants $67,403

Other professional services $203,400

Other services $223,215—SHL Systemhouse Inc Ottawa Ont $96,880.

Royal Canadian Mounted Police $43,500,329

LAW ENFORCEMENT PROGRAM $43,500,329

Accounting services $137,712—Supply and Services Canada Ottawa Ont $60,930, Turner McCabe and Associates Toronto Ont $63,496.

Computer services (informatic) $5,660

Engineering services (including research) $70,099

Health and welfare services $11,680,524—Department of Veterans Affairs: Dartmouth NS $65,386, Ottawa Ont $125,849, Vancouver BC $93,652, Dr S Feigenbaum Westmount Que $60,769, National Defence Medical Centre Ottawa Ont $175,610, Northern Radiological Services Ltd Ottawa Ont $69,680, Ottawa Civic Hospital Ottawa Ont $56,857, Pharmacie J Hoffman Montreal Que $57,508, Reddy Memorial Hospital Westmount Que $104,544, Shaughnessy Hospital Vancouver BC $50,551, Vancouver General Hospital Vancouver BC $101,487, Victoria General Hospital Halifax NS $74,302.

Legal services $247,467

Protection services $10,303,022—Barnes Security Services Ltd Vancouver BC $618,031, The BC Corps of Commissionaires Vancouver BC $458,441, The Canadian Corps of Commissionaires Ottawa Ont $5,108,850, Metropol Base Fort Security Yellowknife NWT $155,883, Pinkerton du Québec Ltée Montreal Que $1,074,279, Pinkerton's of Canada Ltd: Edmonton Alta $135,594, Ottawa Ont $1,581,174, Toronto Ont $468,556, Walkers Investigation Bureau Moncton NB $74,977.

Scientific services (including research) $398,237—United Video Ltd Ottawa Ont $182,470.

Training and educational services—Non-public servants $748,230

Training and educational services—Public servants $826,807

Other professional services $108,475

Other services $18,974,096—Alphatext Ltd Ottawa Ont $53,107, Bee Clean Winnipeg Man $95,400, Compushare Ltd Regina Sask $68,848, Government of: Alberta $227,005, British Columbia $396,784, Manitoba $167,537, Newfoundland and Labrador $80,830, New Brunswick $236,302, North West Territories $67,678, Nova Scotia $164,217, Ontario $777,773, Prince Edward Island $54,433, Québec $631,102, Saskatchewan $157,980, International Criminal Police Organization Geneva Switzerland $295,761, J & R Carpet 82 Yellowknife NWT $52,848, Jim McGahey Productions Ottawa Ont $51,503, Modern Building Cleaning Regina Sask $99,559, Public Works Canada Ottawa Ont $3,962,867, Sani Building Maintenance Edmonton Alta $132,504, Sheppard Hedges and Green St John's Nfld $369,545, Supply and Services Canada Ottawa Ont $2,951,330.

SUPPLY AND SERVICES $75,926,365

Department $56,974,298

Accounting services $4,459,803—Audit Services Bureau SSC Ottawa Ont $3,296,871, Winnipeg Man $232,262, Arthur Anderson & Cie Montreal Que $135,000, Bradshaw and Associates Nepean Ont $59,896, Horwood Young and Wiltshire Ottawa Ont $112,048, SSC General Accounting Services Hull Que $238,184.

Computer services (informatic) $568,913—SSC General Accounting Services Hull Que $94,968.

Engineering services (including research) $81,527

SUPPLY AND SERVICES—*Continued*

Legal services $108,267

Protection services $1,953,405—Canadian Corps of Commissionaires Ottawa Ont $1,416,087, Ste-Foy Que $148,637, Saint John NB $125,742.

Scientific services (including research) $14,942,365—AII Transportation Technoiogy Ltd Kingston Ont $513,831, Advanced Information Technologies Corp Ottawa Ont $151,400, Agriforest Technologies Ltd Kelowna BC $61,283, Alberta Wheat Pool Vancouver BC $92,934, University of Alberta Edmonton Alta $145,312, Alcan International Ltée Montreal Que $99,728, Applied Ecology Consultants Vancouver BC $65,000, Arctic Sciences Ltd Sidney BC $194,431, John Arnott & Associates Ltd Toronto Ont $159,376, BC Hydro Surrey BC $102,620, Roy Ball Associates Ltd Ottawa Ont $180,849, Biostar Inc Saskatoon Sask $95,410, University of British Columbia Vancouver BC $115,234, Brooke Ocean Technology Ltd Halifax NS $67,141, E L Bryenton & Associates Ltd Ottawa Ont $60,000, University of Calgary Calgary Alta $59,848, Canada Cement Lafarge Ltd Belleville Ont $59,710, Canada Cement Lafarge Montreal Que $124,600, Canadian Astronautics Ltd Ottawa Ont $433,416, Canadian Canners Ltd Burlington Ont $90,000, Canadian Engineering Surveys Co Ltd Edmonton Alta $407,800, Canadian Marine Drilling Ltd Calgary Alta $110,000, Canviro Consultants Ltd Kitchener Ont $160,000, Co-Fish Consultants Riverview NB $53,522, COM DEV Ltd Cambridge Ont $70,000, KR Croasdale & Associates Ltd Calgary Alta $127,543, DSL Dynamic Sciences Ltd St-Laurent Que $100,000, WR Davis Engineering Ltd Ottawa Ont $83,054, Dearborn Chemical Company Ltd Mississauga Ont $200,000, Dendron Resource Surveys Ltd Ottawa Ont $73,279, Det Norske Veritas (Canada) Ltd Calgary Alta $50,250, Digim (1983) Inc Montreal Que $210,092, Dobrocky Seatech Ltd Sidney BC $171,987, Econotech Services Ltd New Westminster BC $85,425, Electrofuel Manufacturing Co Toronto Ont $50,394, Electrohome Ltd Kitchener Ont $174,688, Envirocon Ltd Vancouver BC $76,002, Fishery Products International Ltd St John's Nfld $57,667, Flakt Canada Ltd Ottawa Ont $218,500, Fleet Aerospace Corp Vancouver BC $287,872, Focal Marine Ltd Bedford NS $98,001, Forest Engineering Research Institute of Canada Pointe-Claire Que $65,656, Fridev Refrigeration Systems Inc Brossard Que $69,357, Geotech Ltd Markham Ont $64,813, Grove Telecommunications Ltd St John's Nfld $51,030, Hurley Fisheries Consulting Dartmouth NS $73,890, Hymarc Engineering Ltd Ottawa Ont $259,084, Idon Corp Ottawa Ont $63,277, Inco Ltd Mississauga Ont $74,147, Indal Technologies Inc Mississauga Ont $95,267, Intera Technologies Ltd Ottawa Ont $78,851, Koba Consultants Inc Montreal Que $116,435, Lab-Elite Ltée Montreal Que $116,747, Laval University Quebec Que $140,481, MEP Company Markham Ont $53,986, MacMillan Bloedel Ltd Nanaimo BC $76,980, Maritime Testing (1985) Ltd Dartmouth NS $141,924, André Marsan & Associates Inc Montreal Que $98,500, McElhanney Group Ltd Vancouver BC $77,212, Microtel Pacific Research Ltd Burnaby BC $441,000, Moniteq Ltd Concord Ont $521,133, NB Research and Productivity Council Fredericton NB $51,427, D Neumann & Associates Pointe-Claire Que $97,040, Memorial University of Newfoundland St John's Nfld $77,902, Nopsa Enterprises Ltd Victoria BC $75,000, Noranda Inc Pointe-Claire Que $175,000, Nordco Ltd St John's Nfld $257,250, Nova Scotia Research Foundation Corp Dartmouth NS $84,009, Ontario Research Foundation Mississauga Ont $70,868, Opto-Electronics Inc Oakville Ont $77,828, Oracle Communications Inc Burnaby BC $350,000, Pacific Fisheries Research & Development Ltd $70,000, Petro-Sun International Inc Longueuil Que $100,000, Photo Compilation PMS Inc Ste-Foy Que $80,969, Probatech Inc Naughton Ont $61,802, Université du Québec Ville de Laval Que $84,454, JS Redpath Ltd North Bay Ont $68,305, Reid Crothers & Partners Ltd Vancouver BC $80,000, Renova Manufacturing Co Ltd Ottawa Ont $70,000, Robotic Systems International Ltd Sidney BC $53,733, Rogers Engineering Inc Saskatoon Sask $178,891, Rutenberg Design Inc Dorval Que $60,000, Seakem Oceanography Ltd Sidney BC $142,128, Seastar Instruments Ltd Sidney BC $130,157, Seimac Ltd Bedford NS $135,530, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $209,138, Stednitz Maritime Technology Ltd Eganville Ont $75,000, Steltner Development and Manufacturing St Catharines Ont $55,000, Tektrend International Inc Montreal Que $60,000, Teledyne Canada Mining Products Thornbury Ont $200,000, Thomson & Nielsen Electronics Ltd Nepean Ont $106,473, University of Toronto Toronto Ont $101,963, Trent University Peterborough Ont $85,000, Tridex Systems Inc Nepean Ont $123,000, Unisearch Associates Inc Concord Ont $120,200, Whitehead Mussel Farms Guysborough NS $99,000, Wittech Development Inc Mississauga Ont $134,785, Zenon Environmental Inc Burlington Ont $266,269.

Training and educational services—Non-public servants $119,572

Training and educational services—Public servants $3,361,965—Audit Services Bureau SSC Ottawa Ont $170,599, Automation Centre of Ottawa Ltd Ottawa Ont $56,644, Lemmex and Associates Ltd Ottawa Ont $542,723, Nordicity Group Ltd Ottawa Ont $50,000, Public Service Commission Ottawa Ont $607,734, SSC Comptroller Supply Hull Que $117,252, SSC General Accounting Services Hull Que $317,941.

Other professional services $8,859,019—Audit Services Bureau SSC Ottawa Ont $92,519, Astell and Associates Victoriaville Que $64,976, G P Allsebrook and Associates Ottawa Ont $66,517, Frans F Anema Ottawa Ont $76,962, Apor Inc Outremont Que $64,530, Lloyd Baron Assoc Ltd Vancouver BC $56,612, R E Boston Associates Perth Ont $61,344, M B Boyle and Associates Inc Baie-D'Urfé Que $111,076, Cafdi Consultants Inc Ottawa Ont $53,464, Cybit Corp Munster Ont $57,840, Dannis Management Ltd Ottawa Ont $104,099, Datastream Ottawa Ont $77,913, C G Delbridge Ottawa Ont $57,377, DGK Ltd St Isidore de Prescott Ont $58,800, Bruce J Donnelly Ottawa Ont $61,250, The Davies Flaman Partnership Ottawa Ont $59,528, Shahbaz Ehsani Nepean Ont $56,500, Ensyn Engineering Associates Inc Ottawa Ont $62,343, Fineline Mgmt Consultants Inc Etobicoke Ont $75,774, First Nations Consultants Inc Ottawa Ont $65,513, Luc Gilbert Montreal Que $58,943, German Marine Inc Montreal Que $60,035, Hartt and Page Ltd Ottawa Ont $177,044, D R Harley Consultants Ltd Ottawa Ont $74,452, IEA Consulting Group Ltd Charlottetown PEI $51,830, S A Kelly Management Consulting Ottawa Ont $57,560, LGW Business Consultants Ltd Ottawa Ont $81,014, John E Lovatt Ottawa Ont $53,500, Andrée Lemarier Beaconsfield Que $62,376, Lucid Systems Ottawa Ont $107,448, Murray Nicholas and Assoc Inc Ottawa Ont $84,800, Macint Ottawa Ont $59,724, Microtime Inc Nepean Ont $64,090, Mascen Consultants Inc Brampton Ont $93,290, Newven Consulting Group Inc Ottawa Ont $64,533, Opus Management Consultants Ltd Ottawa Ont $69,075, Protocoles Ottawa Ont $100,806, Resomax Management Inc Ottawa Ont $144,723, Socar Consultants Ltée Laval Que $55,201, SSC General Accounting Services Hull Que $152,728, Synerlogic Inc Ottawa Ont $207,888, Systems Network Inc (SNI) Ottawa Ont $107,922, Systemoid Inc Ste-Foy Que $62,597, SRP Consulting Winnipeg Man $71,470, Taylor Morrison Ltd Ottawa Ont $59,651, Thorne Stevenson and Kellogg Toronto Ont $88,200, Unies Ltd Winnipeg Man $68,278, Juan Valero Gloucester Ont $52,576, Wesley Management Corp Ottawa Ont $126,400, G W Yuill and Associates Winnipeg Man $84,206, Berger & Associates Inc Ottawa Ont $341,237, C H Payne Marine Consultants Gloucester Ont $74,557, Gestion Joema Ltée Ottawa Ont $69,684, Les Services Delmare Inc Montreal Que $76,875, Robert Byron Toronto Ont $57,750, Shipshape Marine Design Ltd Ottawa Ont $86,276, Supply and Services Canada Hull Que $191,608, Williams and Wilson Public Edmonton Alta $81,200.

Other services $22,519,462—ACF Communications $796,729, Aménagement Expositions ICD St-Laurent Que $55,326, Beaner Decalcomania Inc St-Laurent Que $177,083, Automation Centre of

SUPPLY AND SERVICES—*Concluded*

Ottawa Ltd Ottawa Ont $74,032, ACS-Associates Consulting Services Ottawa Ont $238,088, Aaski Management Inc Navan Ont $55,000, Barbara Personnel Inc Ottawa Ont $197,150, Berger & Associates Inc Ottawa Ont $366,272, Bradson Personnel Services Inc Ottawa Ont $266,114, Canada Place Vancouver Vancouver BC $225,696, Canada Systems Group Ottawa Ont $3,307,143, Canada Harbour Place Corp Vancouver BC $75,750, Comterm Inc Pointe-Claire Que $54,580, Compucraft Systems Ltd Ottawa Ont $281,447, Conventions Unlimited Richmond BC $76,033, Citibank Leasing Canada Ltd Burlington Ont $121,546, Decima Research Inc Toronto Ont $75,135, DE Systems Ltd Ottawa Ont $171,499, Dinet Consulting Inc Ottawa Ont $118,100, Disney Display Div of Toronto Ont $1,677,185, DMR and Associates Ottawa Ont $110,075, EAP Systems Ltd Hull Que $95,300, Elaine Cash & Associates Vancouver BC $106,922, Enseignes Poitras Inc Quebec Que $92,368, Exhibits International Toronto Ont $99,189, Expo Graphics & Display Div Hull Qué $912,451, First City Capital Ltd Ottawa Ont $439,479, German Marine Inc Montreal Que $196,372, Gorrie Advertising Services Toronto Ont $63,325, Hartt and Page Ltd Ottawa Ont $421,387, Hexagon Computer Systems Ottawa Ont $247,390, Honna Design Don Mills Ont $87,602, Information Systems Group Cons Ltd Ottawa Ont $111,775, Indigo Software Ltd Ottawa Ont $254,262, Kadoke Display Toronto Ont $1,016,240, The Laurier Group Inc Ottawa Ont $99,230, Lansdowne Integrated Systems Inc Ottawa Ont $56,686, MacDonald and Brisson Ottawa Ont $196,422, Maxima Computer Mngt Consultants Ottawa Ont $50,379, Mesconsulk Mickal Henkel 5014 Kerpen West Germany $100,737, Messue and Ausstellungs Koln 21D5000 Messeplatz West Germany $95,840, Negen Systems Ltd Kingston Ont $62,900, Oaktree Management Consultants Ltd Ottawa Ont $269,929, Omnifacts Research Ltd Halifax NS $50,248, Optimum Quebec Que $62,803, Ourscan Group Inc Ottawa Ont $116,993, Pacific National Exhibition Vancouver BC $99,592, PMF Editorial Services Inc Ottawa Ont $104,694, Polaris Computer Systems Ltd Toronto Ont $140,819, Pollack Personnel Ottawa Ont $54,355, Polmac Communications Inc Regina Sask $62,687, Portage Personnel Ltd Hull Que $115,399, Production Associates Ltd Vancouver BC $128,648, Prologic Systems Ltd Ottawa Ont $189,419, Public & Industrial Relations Toronto Ont $78,517, Quantum Information Resources Ottawa Ont $201,513, K R Salmon Consulting Ottawa Ont $85,850, Silico Computer Systems Ltd Nepean Ont $119,624, Smith Scott Consultants Ottawa Ont $1,367,958, Somapro Ltd Montreal Que $168,228, Spectralite 70 Ltd Trois-Rivières Que $81,421, SSC Comptroller Supply Hull Que ($9,428,004), SSC General Accounting Services Hull Que $539,287, Supply Revolving Fund Fees Hull Que $694,002, Synerlogic Inc Ottawa Ont $364,909, Systemhouse Inc Ottawa Ont $452,310, Systems and Software Consultants Ottawa Ont $58,695, Systems Network Inc (SNI) Ottawa Ont $513,365, The 500 Selection Services Ottawa Ltd Ottawa Ont $117,186, Ultracom Consulting Services Ltd Ottawa Ont $235,458, Versaterm Systems Ltd Ottawa Ont $193,996, Victor Temporary Services Ottawa Ont $100,397, Veritaaq Inc Ottawa Ont $1,016,987, V K Computer Systems Inc Ottawa Ont $146,810, Williams and Wilson Public Edmonton Alta $132,969, York Enterprise Development North York Ont $70,230, Zenith Werbung Germany $316,239.

Statistics Canada $18,952,067

Computer services (informatic) $967,767—CGI Information Systems Ottawa Ont $123,369, DMR and Assoc Ottawa Ont $124,990, L'Industrielle-Services Techniques Inc Montreal Que $223,861, The Provincial Treasurer of Alberta Edmonton Alta $65,135, Systemhouse Inc Ottawa Ont $55,781, Treasurer of Ontario Toronto Ont $57,700.

Protection services $849,662—Canadian Corps of Commissionaires Ottawa Ont $849,662.

Training and educational services—Public servants $539,761—Public Service Commission Ottawa Ont $112,825, Yourdon Canada Ottawa Ont $50,000.

Other professional services $1,826,126—ESSA Environmental and Social Systems Analysts Ltd Vancouver BC $77,610.

Other services $14,768,751—Alphatext Ltd Toronto Ont $543,392, Bradson Personnel Ottawa Ont $117,184, Computrex Centres Ltd Calgary Alta $116,045, Crowntek Communications Inc Willowdale Ont $135,868, Minister of Finance for Saskatchewan Regina Sask $100,000, Prestige Mailing Systems Ltd Ottawa Ont $182,278, Province of Ontario Toronto Ont $97,312, Revenue Canada Taxation Ottawa Ont $178,531, Supply and Services Canada Ottawa Ont $721,335, The 500 Selection Services Ottawa Ont $62,700, Victor Temporary Services Ottawa Ont $58,862.

TRANSPORT $232,237,549

Department $228,176,965

DEPARTMENTAL ADMINISTRATION PROGRAM $28,564,959

Computer services (informatic) $623,312—Datacap Ltd Ottawa Ont $76,220, Synerlogic Inc Ottawa Ont $68,815, Veritaag Technology House Inc Ottawa Ont $110,553.

Engineering services (including research) $78,000—Public Works Canada Ottawa Ont $78,000.

Health and welfare services $44,034

Legal services $4,529

Protection services $1,333,087—Canadian Corps of Commissionaires Halifax NS $286,125, Kingston Ont $549,685, Ottawa Ont $497,277.

Training and educational services—Non-public servants $134,381

Training and educational services—Public servants $439,969—Public Service Commission Ottawa Ont $122,615, Transport Canada Ottawa Ont $79,210.

Other professional services $18,352,058—139599 Canada Inc Ottawa Ont $91,136, AII Transportation Technology Kingston Ont $483,831, Alcan International Ltd Montreal Que $99,728, Arctec Canada Ltd Calgary Alta $509,336, Arctic Sciences Ltd Sidney BC $84,431, Arthur Anderson & Co Ottawa Ont $248,400, B Helm Associates Ltd Toronto Ont $63,150, BC Railway Vancouver BC $374,721, BC Transit Victoria BC $195,000, Bombardier Inc Montreal Que $491,652, CRIQ Ste-Foy Que $183,101, CTF Systems Inc Port Coquitlam BC $182,858, Canadian Astronautics Ltd Ottawa Ont $252,319, Canadian Broadcasting Corp Ottawa Ont $2,000,000, Canadian General Electric Co Ltd Toronto Ont $74,300, Canadian Pacific Ltd Montreal Que $342,918, Canadian Standards Association Rexdale Ont $86,610, Canroad Transportation Research Corp Ottawa Ont $264,229, Canarctic Shipping Ltd Ottawa Ont $400,551, Celenese Canada Inc Mississauga Ont $71,406, Centre de recherche industrielle Montreal Que $172,871, City of Edmonton Edmonton Alta $165,000, Communication Gillies Inc St-Lambert Que $72,232, Cosigma Inc Montreal Que $68,393, Craigmore Offshore Ltd Halifax NS $57,203, Currie Cooper and Lybrand Ottawa Ont $133,567, D Newmann and Associates Pointe-Claire Que $154,526, DSL Dynamics Sciences Ltd St-Laurent Que $398,546, De Havilland Aircraft Co Downsview Ont $229,896, Deloitte Haskins and Sells Associates Ottawa Ont $113,601, Eyretechnics Ltd Ottawa Ont $122,489, Fisheries and Oceans Ottawa Ont $110,000, First Boston Canada Ltd Toronto Ont $215,230, Focal Marine Ltd Bedford NS $195,599, Forest Engineering Research Institute Pointe-Claire Que $87,881, Fridev-Concool Brassard Que $69,357, Germain and Milne Inc Montreal Que $57,013,

TRANSPORT—*Continued*

Giro Inc Montreal Que $73,300, Glenayre Electronics Ltd Vancouver BC $93,354, Hay Associates Canada Ltd Ottawa Ont $51,500, Highway Products International Paris Ont $86,445, Houston Group Communication Ltd Toronto Ont $264,601, Human Factors Toronto Ont $107,306, Hymarc Engineering Ltd Ottawa Ont $56,585, IBI Group Toronto Ont $437,366, Imperial Oil Ltd Sarnia Ont $148,468, Intera Technologie Ltd Calgary Alta $168,458, James F Hickling Consultants Ltd Ottawa Ont $117,394, John Arnott and Associates Toronto Ont $159,372, Jouko A Parviainen and Associates Oakville Ont $58,405, Lamoite Williams and Associates Vancouver BC $83,339, Lemmex and Associates Ltd Ottawa Ont $79,683, Lubrifiants Hautes Technologies Domex Montreal Que $149,384, MTT Media Tapes Ltd Ottawa Ont $56,532, Marshall Macklin Monaghan Ltd Don Mills Ont $70,781, Martec Ltd Halifax NS $120,658, McMaster University Hamilton Ont $85,384, Melville Shipping Ltd Ottawa Ont $271,503, Moli Energy Ltd Burnaby BC $92,993, National Research Council Ottawa Ont $215,450, Northern Airborn Tech Ltd Prince George BC $51,035, Ontario Research Foundation Mississauga Ont $472,717, Oracle Communications Inc Burnaby BC $600,000, Ottawa YM-YMCA Ottawa Ont $151,353, Peat Marwick and Partners Toronto Ont $88,835, Pierce Operational Dynamics Inc Vaudreuil Que $73,430, Pratt and Whitney Aircraft of Canada Longueuil Que $87,718, Price Waterhouse Ottawa Ont $113,766, Provost Cartage Ville d'Anjou Que $70,137, Public Works Canada Ottawa Ont $150,356, Quantalytics Inc Vancouver BC $65,740, Queen's University Kingston Ont $246,869, R S Wallace and Associates Ltd Manotick Ont $62,574, Ray Ball Associates Ltd Ottawa Ont $180,519, Rutenberg Design Inc Dorval Que $245,695, SNC Inc Montreal Que $70,748, Seshandri Sankar Inc Brassard Que $74,397, Statistics Canada Ottawa Ont $1,027,833, Stikeman Elliott Toronto Ont $158,999, Supply and Services Canada Hull Que $354,038, Tektrend International Inc Montreal Que $60,000, TES Ltd Ottawa Ont $93,936, Touche Ross and Co Ltd New York NY USA $96,697, University of: Manitoba Winnipeg Man $128,757, New Brunswick Fredericton NB $68,430, Saskatchewan Saskatoon Sask $131,692, Toronto Toronto Ont $114,407, Urban Transportation Development Corporation Kingston Ont $178,803, Via Rail Canada Montreal Que $220,300, WR Davis Engineering Ottawa Ont $160,954, Welding Institute of Canada Oakville Ont $55,774. &JX

Other services $7,555,589—AKW Holmes Sydney NS $110,456, Aiton Power Ltd Burlington Ont $328,685, Automation Centre of Ottawa Ltd Ottawa Ont $62,845, Bordeaux Maintenance Services Moncton NB $229,642, Bradson Personnel Services Ottawa Ont $146,949, Canada Systems Group Ltd Ottawa Ont $94,300, Cape Breton Development Corporation Sydney NS $140,187, Cornwall Regional Hospital Linen Service Inc Cornwall Ont $120,220, Datacap Ltd Ottawa Ont $83,169, Dynakey Corp Ottawa Ont $67,036, Honeywell Ltd Ottawa Ont $172,995, Iota Consulting Ltd Ottawa Ont $58,880, Manpower Temporary Services Ottawa Ont $53,722, Modern Building Cleaning Inc Ottawa Ont $269,147, Quantum Information Resources Ltd Ottawa Ont $198,001, Service Star Building Cleaning Inc Ottawa Ont $445,030, La Société Sogsabec Ltée Saint-Laurent Que $1,050,929, Soulard Enterprises Ltd Ottawa Ont $74,009, Staffing Consultants Ltd Toronto Ont $66,296, Suggars News Distributors Ltd Cornwall Ont $73,705, Supply and Services Canada Hull Que $815,752, Les Systèmes sur mesure PB Inc Montreal Que $192,107, TES Ltd Ottawa Ont $98,737, The 500 Selection Services Montreal Que $96,360, Transport Canada Ottawa Ont $941,493, Victor Temporary Services Ottawa Ont $152,311.

MARINE TRANSPORTATION PROGRAM $62,177,296

Accounting services $60,705

Computer services (informatic) $354,564—Comshare Ltd Ottawa Ont $69,657, Data Kinetics Ltd Ottawa Ont $67,006.

Engineering services (including research) $2,938,081—Acres International Vancouver BC $100,000, British Hovercraft Corp East Cowes England $120,000, German Marine Inc Montreal Que $109,506, Government of Canada—Public Works Ottawa Ont $104,506, Vancouver BC $1,988,069, St Lawrence Seaway Authority Cornwall Ont $56,531.

Health and welfare services $29,921

Legal services $156,052

Protection services $1,740,250—Canadian Corps of Commissionaires Halifax NS $181,428, Kingston Ont $139,122, Montreal Que $260,634, Ottawa Ont $51,025, Saint John NB $244,703, Ste-Foy Que $152,125, St John's Nfld $142,155, Toronto Ont $119,560, Victoria BC $192,053, Windsor Ont $50,000, Canada Ports Corporation Ottawa Ont $108,103.

Scientific services (including research) $323,331—Corrspec Consultants Inc Mississauga Ont $70,290, Eyretechnics Ltd Ottawa Ont $92,949, Lasalle Hydraulic Laboratory Ltd Lasalle Que $145,806.

Training and educational services—Non-public servants $53,285

Training and educational services—Public servants $1,200,917—CEGEP Rimouski Que $73,195, College of Fisheries Navigation Marine Engineering and Electronics St John's Nfld $62,503, Departmental Administration Program/Transport Ottawa Ont $86,218, Government of Canada—Public Service Commission Ottawa Ont $181,776, Nova Scotia Nautical Institute Halifax NS $65,891, Pacific Marine Training Institute Vancouver BC $85,442.

Other professional services $7,278,595—Arctec Canada Ltd Kanata Ont $1,062,713, Canadian Marine Drilling Ltd Calgary Alta $515,448, Canarctic Shipping Co Ltd Ottawa Ont $620,299, Canpolar Consultants Ltd Toronto Ont $93,280, DET Norske Veritas Canada Ltd Calgary Alta $50,000, EAC Amy & Sons Ltd Ottawa Ont $132,946, Enviromer Inc Pointe-au-Père Que $82,186, Focal Marine Ltd Bedford NS $50,000, German and Milne Inc Montreal Que $139,368, German Marine Inc Montreal Que $146,569, Government of Canada—Public Works Hull Que $590,927, Willowdale Ont $110,000, Supply and Services Hull Que $628,263, Statistics Canada Ottawa Ont $390,230, Husky Oil Operations Ltd Calgary Alta $177,057, Intera Technologies Ltd Calgary Alta $177,833, Melville Shipping Ltd Calgary Alta $263,741, Milne & Craighead Vancouver BC $81,199, Norland Science & Engineering Ltd Ottawa Ont $102,411, Pierce Operational Dynamics Vaudreuil Que $68,604, Weir-Jones Engineering Consultants Ltd Vancouver BC $55,152, WR Davis Engineering Ltd Ottawa Ont $57,886.

Other services $48,041,595—ADGA Ltd Ottawa Ont $460,042, Air Transportation Program/Transport Ottawa Ont $12,471,072, Departmental Administration Program/Transport Canada Ottawa Ont $365,358, Derko Ltée Ste-Foy Que $88,135, Government of Canada—Atmospheric Environment Downsview Ont $15,650,000, Communications Ottawa Ont $565,099, Public Works Cap-Diamant Que $309,107, Charlottetown PEI $251,325, Edmonton Alta $113,707, Halifax NS $688,487, London Ont $855,040, Montreal Que $164,108, Quebec Que $785,488, Saint John NB $542,363, Sault Ste Marie Ont $190,146, Vancouver BC $1,265,770, Willowdale Ont $335,999, Supply and Services Hull Que $7,832,698, Hugues Guérette Cacouna Que $50,470, I P Sharp Associates Ltd Toronto Ont $166,800, Liquitransport Distribution Inc Montreal Que $80,399, Louiseville Générale Entreprise Enr Louiseville Que $66,400, National Research Council Ottawa Ont $50,000, The Communications Connection Vancouver BC $56,002, Alvin J Scott Douglastown NB $62,250.

AIR TRANSPORTATION PROGRAM $129,352,688

Accounting services $399,382—Government of Canada—Supply and Services Canada Hull Que $328,568, Loecus Informatics Inc Ottawa Ont $68,749.

TRANSPORT—*Continued*

Computer services (informatic) $1,073,357—DI Associates Inc Toronto Ont $79,486, Dataline Inc Toronto Ont $78,680, Dynakey Corp Ottawa Ont $70,181, Hartt & Page Ltd Ottawa Ont $58,540, Prior Data Sciences Ltd Ottawa Ont $111,685, S&S Software Ltd Toronto Ont $250,585.

Engineering services (including research) $18,191,335—ABBDL-Tecsult Inc Montreal Que $67,360, Air Canada Toronto Ont $65,070, Architectural and Engineering Services Ltd St John's Nfld $211,277, Aspen Engineering Ltd Edmonton Alta $59,953, Associated Engineering Services Ltd Vancouver BC $886,660, Aubrey Leitch Owen and House Kamloops BC $83,720, Bains Burroughs Hanson Ltd Vancouver BC $74,480, Beauchemin Beaton Lapointe Inc Montreal Que $73,789, Blue Bird Investments Ltd Grand Falls Nfld $82,400, Chandler Kennedy Kilpatrick Calgary Alta $318,772, Chastenay Gagne & Associates Inc Montreal Que $50,160, Chopra and Davis Associates Ltd Montreal Que $86,466, The Cohos Evamy Partnership Edmonton Alta $128,928, Coles Associates Ltd Charlottetown PEI $261,648, Consad Inc Montreal Que $86,468, Core Design Group Halifax NS $130,699, Deleuw Cather Canada Ltd Toronto Ont $134,693, Winnipeg Man $346,193, Department of Transportation—Federal Aviation Administration Oklahoma City Okla USA $113,888, Duncan and Associates Engineering Ltd Nanaimo BC $200,997, Dupont Desmeules et Associes Inc Montreal Que $252,045, Dupuis Routhier Riel and Associates Ltd Laval Que $92,400, Entreprise Conjointe Réal Boucher BCPTA Tredec St-Luc Que $74,475, Epix Inc Montreal Que $128,764, Ernest Collins Engineering Services Ltd Vancouver BC $93,188, FMS Lavalin Edmonton Alta $103,664, Fenco Lavalin Corp Vancouver BC $98,264, Ferguson Simek Clark Ltd Edmonton Alta $120,611, Fichten Soiferman Architectes Montreal Que $453,072, Trevor Garwood-Jones Toronto Ont $93,541, Gendron Lefebvre Consultants Ltd Montreal Que $60,691, Guy Gérin-Lajoie Architectes Montreal Que $168,448, Golder Associates Ltd St John's Nfld $109,358, Groupe-Conseil TS Montreal Que $53,008, Hay and Company Consultants Ltd Burnaby BC $87,650, Rolf Jensen and Associates Ltd Toronto Ont $52,740, EK Jerrett and Associates Ltd Bay Roberts Nfld $126,379, KLM Engineering Ltd Prince George BC $86,781, Kenting Earth Sciences Ltd St John's Nfld $65,512, Kilborn Engineering Ltd Vancouver BC $113,732, Killick Metz Bowen Rose Vancouver BC $361,885, Klohn Leonoff Consulting Engineers Ltd Calgary Alta $63,375, Les Laboratoires Ville-Marie Inc Ville-Marie Que $138,532, Larose Laliberté Petrucci Montreal Que $338,358, ND Lea and Associates Ltd Vancouver BC $289,572, Lemay Leclerc Architectes Ltée Montreal Que $83,250, MacDonald Cockburn McFeetors Winnipeg Man $232,905, JN MacKenzie Engineering Ltd Calgary Alta $51,229, McCormick Rankin and Associates Ltd Toronto Ont $390,231, McElhanney Surveying and Mapping Ltd Vancouver BC $63,135, Mettam Wright Associates Ltd Halifax NS $131,436, Monenco Consultants Ltd Calgary Alta $504,009, Morris and Richard Consulting Engineers Ltd Halifax NS $206,812, Murray and Murray Griffiths and Rankin Toronto Ont $1,376,076, Nadir Mapping Corp Ltd Vancouver BC $52,797, Newton Frank Arthur Inc Toronto Ont $54,425, Norr Airport Planning Associates Ltd Toronto Ont $208,000, Peterson and Lester Architects Victoria BC $400,847, Phillips Barratt Kaiser Vancouver BC $102,156, Pinchin-Harris and Associates Ltd Vancouver BC $56,848, Pluritec Consultants Montreal Que $72,260, RAK Engineering Ltd Edmonton Alta $62,090, CJ Radford Engineering Ltd Toronto Ont $103,178, Reid Crowther and Partners Ltd Edmonton Alta $115,428, Roche Associés Ltée Montreal Que $136,557, Shawmont Nfld Ltd St John's Nfld $66,913, Sheppard Hedges and Green Ltd Gander Nfld $303,213, HA Simons International Ltd Vancouver BC $164,878, Stanley Associated Engineering Ltd Kamloops BC $514,782, Terpstra Engineering Ltd Goose Bay Nfld $50,973, Terratech Inc Montreal Que $61,250, Terren Engineering Ltd Edmonton Alta $88,249, Thompson Berwick Pratt and Partners Vancouver BC $226,541, Toby Russell Buckwell and Partners Vancouver BC $139,835, Touche Ross and Partners Toronto Ont $150,000, UMA Engineering Ltd Edmonton Alta $82,501, Urban Systems Ltd Kamloops BC $54,902, Wagg and Hambleton Architects Ltd Victoria BC $50,678, Willis Cunliffe Tait and Company Ltd New Westminster BC $126,728, Wright Engineers Ltd Vancouver BC $64,652.

Health and welfare services $891,898

Legal services $330,505

Protection services $30,518,488—Agence de Sécurité et d'Investigation Inc Montreal Que $65,063, BC Corps of Commissionaires Vancouver BC $1,372,229, The City of Calgary Alta $1,599,970, Canadian Corps of Commissionaires Edmonton Alta $667,021, Halifax NS $1,169,305, Montreal Que $2,377,584, St John's Nfld $352,418, Toronto Ont $1,984,371, Vancouver BC $123,235, Winnipeg Man $901,043, City of Edmonton Alta $169,720, Government of Canada—Royal Canadian Mounted Police Edmonton Alta $2,517,246, Halifax NS $1,073,071, Montreal Que $4,764,460, St John's Nfld $1,024,362, Toronto Ont $6,846,296, Vancouver BC $1,554,027, Winnipeg Man $1,082,937, Groupe Admari Inc Montreal Que $119,931, Help International Ltd Edmonton Alta $56,767, Metropolitan Security Ltd Halifax NS $263,671, Pinkerton du Québec Ltée Montreal Que $57,415, Twilite Security Ltd Yellowknife NWT $61,028.

Scientific services (including research) $144,804—Aviation Simulations International Huntington NY USA $72,618, Neutek Consulting Ltd Ottawa Ont $52,000.

Training and educational services—Non-public servants $42,871

Training and educational services—Public servants $4,714,554—Air BC Vancouver BC $52,480, Air Canada Winnipeg Man $332,147, CP Air Vancouver BC $100,388, Corrigan Instrumentation Ltd Georgetown Ont $50,808, The De Havilland Aircraft Company of Canada Ltd Downsview Ont $114,640, Department of Transportation—Federal Aviation Administration Oklahoma City Okla USA $55,380, Execaire Inc Montreal Que $118,191, Flight Safety International Flushing NY USA $903,529, Government of Canada—Public Service Commission Ottawa Ont $399,779, Transport Canada Ottawa Ont $249,756, Kom Inc Ottawa Ont $57,510, Quindar Products Ltd Concord Ont $76,350.

Other professional services $17,688,909—127526 Canada Ltd Montreal Que $139,903, Acres International Ltd Vancouver BC $78,392, Adi Ltd Ottawa Ont $77,372, Airquest Resource Surveys Ltd Winnipeg Man $78,971, RVB Burgoyne Toronto Ont $57,667, Canadian Corps of Commissionaires Edmonton Alta $221,515, Halifax NS $206,253, St John's Nfld $71,668, Toronto Ont $422,684, Vancouver BC $61,013, Carleton Custom Brokers Ltd Ottawa Ont $105,796, Communications Tower Services Ltd Toronto Ont $94,743, Crandall and Associates Ltd Moncton NB $95,221, Delcan Deleuw Cather Canada Ltd Toronto Ont $111,039, Econosult Inc Montreal Que $58,820, Epix Inc Sherbrooke Que $232,535, Fodor Engineering Ltd Toronto Ont $65,717, Georgian College of Applied Arts and Sciences Toronto Ont $106,913, Government of Canada—Public Works Canada Ottawa Ont $1,459,397, Statistics Canada Ottawa Ont $105,000, Supply and Services Canada Hull Que $82,665, Supply and Services Canada/Bureau of Management Consultants Hull Que $942,634, Transport Canada Halifax NS $178,500, Graceby Investments Ltd Downsview Ont $55,146, Hay Associates Ltd Montreal Que $50,407, James F Hickling Management Services Ltd Ottawa Ont $761,168, Horton Ball Walter and Associates Ltd Toronto Ont $136,056, D S Lea Associates Ltd Scarborough Ont $122,012, N D Lea Associates Ltd Vancouver BC $74,042, Marshall Macklin Monaghan Ltd Toronto Ont $193,733, Marvin Mandelbaum and Associates Ltd Toronto Ont $50,000, G A Matthews and Associates Ltd Riverview NB $59,276, Maunder and Britnell Engineering Ltd Markham Ont $77,150, McCormick Rankin and Associates Ltd Toronto Ont $121,400, The McElhanney Group Ltd Toronto Ont $67,328, McKinsey and Company Toronto Ont $223,334, McLean

TRANSPORT—*Continued*

Peister Ltd Toronto Ont $100,033, McNeal and Associates Consultants Inc Vancouver BC $83,801, City of Mississauga Ont $147,853, The Mitre Corporation Boston Mass USA $555,591, Monaghan Delph Ltd Toronto Ont $75,504, Monenco Consultants Ltd Toronto Ont $58,421, Montreal Epidemiology Centre Inc Montreal Que $59,641, Morgan Stanley and Company Inc New York NY USA $139,000, Morrison Hershfield Ltd Toronto Ont $137,267, Northway Map Technology Ltd Toronto Ont $91,637, Oliver Mangione McGalla and Associates Ltd Toronto Ont $66,007, Parkin Partnership Toronto Ont $104,400, Pats Painting Ltd Ottawa Ont $204,540, Pavement Management Systems Ltd Cambridge Ont $56,000, The Proctor and Redfern Group Toronto Ont $63,573, Raytheon Canada Ltd Waterloo Ont $356,231, AJ Robinson and Associates Inc Toronto Ont $133,906, Roy Telecommunications Ltd Toronto Ont $60,068, Rutenberg Design Inc Montreal Que $91,771, SMY Drafting Enterprises Ltd Edmonton Alta $73,998, Secor Inc Montreal Que $56,978, Stanley Associated Engineering Ltd Edmonton Alta $90,098, Vancouver BC $58,088, Sypher Consultants Inc Ottawa Ont $50,052, TES Ltd Ottawa Ont $55,172, Thorne Stevenson and Kellogg Ltd Toronto Ont $67,277, Totten Sims Hubicki Associates Ltd Toronto Ont $58,668, Touche Ross and Partners New York NY USA $616,522, Tradewind Scientific Ltd Ottawa Ont $67,303, The Training Group Toronto Ont $499,859, UW Enterprises Ltd Toronto Ont $71,871, University of Guelph Guelph Ont $94,271, Wood Gundy Inc Toronto Ont $100,000.

Other services $55,356,585—100921 Canada Inc Dorval Que $1,672,978, A&A Service Company Ltd Vancouver BC $69,266, AV-Tech Inc Montreal Que $157,278, Compagnie D'Entretien Acadia Inc Sept-Îles Que $137,300, Airquest Surveys Ltd Winnipeg Man $95,462, HM Aquablast Ltd Toronto Ont $130,473, Associated Building Maintenance Ltd Calgary Alta $65,546, BC Corps of Commissionaires Vancouver BC $653,266, B&M Paving Ltd Gander Nfld $295,648, R Barlow Winnipeg Man $63,121, Behr Investment Corporation Winnipeg Man $106,859, Best Cleaners and Contractors Ltd Montreal Que $196,656, Bordeaux Maintenance Services Ltd Moncton NB $602,261, Bot Construction Ltd Toronto Ont $485,372, Bradson Personnel Service Inc Ottawa Ont $113,295, Les Services D'Entretien CDJ Inc Montreal Que $58,693, Cafas Inc Montreal Que $1,027,390, Canada's Capital Building Services Ltd Vanier Ont $2,539,940, Canadian Corps of Commissionaires Halifax NS $51,217, Montreal Que $108,895, Winnipeg Man $205,554, Canadian Locker Company Ltd Montreal Que $226,479, Capital City Maintenance Ltd Toronto Ont $472,068, Carrier Canada Ltd Calgary Alta $741,125, Cassidy Construction Ltd Edmonton Alta $70,226, Century Parking Services Ltd Calgary Alta $61,310, Charterways Transportation Ltd Toronto Ont $112,947, Civil Aviation Authority-Aviation House Edinburgh Scotland $159,783, Clintar Groundskeeping Services Ltd Toronto Ont $76,715, Computer Sciences Canada Ltd Edmonton Alta $93,258, Comshare Ltd Rexdale Ont $103,307, Concorde Maintenance Ltd Calgary Alta $1,158,602, Construction Edec Inc Montreal Que $163,174, Construction Maintenance Repairs Ltd Shearwater NS $232,975, Corporation of the District of Balmerstown Ont $177,419, Crowntek Communications Inc Markham Ont $237,208, D&V Traders Ltd Toronto Ont $417,757, Department of Tourism Halifax NS $73,996, Digital Equipment of Canada Ltd Kanata Ont $152,036, Double MM Janitorial Services Ltd Toronto Ont $65,300, Dufferin Construction Company Ltd Toronto Ont $109,013, Dynamic Maintenance Ltd Vancouver BC $2,859,911, East-Can Maintenance Ltd Dartmouth NS $311,520, Eastmain Band Council Montreal Que $158,440, Echo Bay Mines Ltd Edmonton Alta $139,200, Entreprises Paysagistes Inc Montreal Que $84,609, Evans Service Enterprises Ltd Calgary Alta $76,604, Excavation René Major Ltée Montreal Que $479,825, Federated Building Maintenance Ltd Toronto Ont $95,975, For-Net Inc Montreal Que $139,261, Jean Fournier Inc Montreal Que $221,500, G&J Trucking Company Ltd Kenora Ont $145,649, G&M Development Ltd Lower Sackville NS $135,249, Galt Western Personnel Ltd Vancouver BC $75,194, Gazzola Paving Ltd Toronto Ont $139,856, General Cleaning Company Ltd St John's Nfld $188,293, Government of Canada—Environment Canada Edmonton Alta $2,518,682, Halifax NS $730,406, Montreal Que $1,253,873, Ottawa Ont $745,510, Toronto Ont $582,620, Winnipeg Man $570,180, Vancouver BC $1,330,500, Public Works Canada Montreal Que $119,688, Toronto Ont $792,344, Statistics Canada Ottawa Ont $734,317, Supply and Services Canada Hull Que $5,308,361, Transport Canada Ottawa Ont $1,453,163, Grants Janitor Services and Supplies Ltd Fredericton NB $95,939, Groom and Able Building Maintenance Ltd Aldergrove BC $53,709, Groupe Admari Inc Montreal Que $241,823, H&H Enterprises Ltd Wabush Nfld $56,983, Harrington Personnel Ottawa Ont $50,433, Holiday Building Cleaning Company Ltd Montreal Que $951,215, Honeywell Ltée Montreal Que $141,639, Hudson General Aviation Services Ltd Calgary Alta $210,198, Indesco Ltd Toronto Ont $64,377, Inuvik Inn Ltd Inuvik NWT $76,755, Inv Adj Calculations Inc Toronto Ont $91,360, Jarzab Enterprises Ltd Winnipeg Man $68,333, Jet Janitor Services Ltd Stephenville Nfld $98,577, Johnson Controls Ltd Calgary Alta $52,984, Kelly Service Ltd Toronto Ont $114,459, King Paving and Materials Ltd Toronto Ont $171,664, Kings Northern Cleaning Ltd North Bay Ont $128,742, Kran Construction Ltd Nisku Alta $56,907, Macaulay Trucking Ltd Richmond BC $103,101, Manpower Temporary Services Ltd Toronto Ont $83,716, The Mep Company Ltd Toronto Ont $408,247, Metropolitan Parking Inc Montreal Que $488,783, Toronto Ont $1,363,504, Modern Building Cleaning Ltd St John's Nfld $326,100, Monselet Construction and Equipment Ltd Montreal Que $56,451, Moonlight Building Maintenance Ltd Richmond BC $100.354, Motorola Information Systems Ltd Calgary Alta $76,706, Nanisivik Mines Ltd Winnipeg Man $97,481, Jim Neary Ltd Portugal Cove Nfld $60,207, City of North Battleford Sask $132,388, RE O'Brien Construction Ltd Enfield NS $55,020, Office Overload Ltd Edmonton Alta $50,197, Winnipeg Man $53,991, Ottawa Parking Services Ltd Ottawa Ont $85,021, Oxford Building Cleaning Company Ltd Winnipeg Man $370,592, Pacific Building Maintenance Ltd Richmond BC $826,871, Y&R Paquette Inc St-Jérôme Que $678,687, Patersons Building Services Ltd Richmond BC $84,801, Penetang Midland Coach Lines Ltd Toronto Ont $186,093, Pollack Personnel Ltd Ottawa Ont $53,409, Progressive Building Maintenance Ltd Vancouver BC $114,327, Quantum Management Services Ltd Ottawa Ont $60,032, Rose Building Maintenance Ltd Edmonton Alta $860,184, Fred H Ross and Associates Ltd Yellowknife NWT $465,491, St John Ambulance Halifax NS $77,188, La Sagouine Ltée Montreal Que $204,005, Sare's Inc Calgary Alta $146,388, Securibec Inc Montreal Que $161,334, Shade Aviation Ltd Edmonton Alta $112,628, IP Sharp Associates Ltd Ottawa Ont $69,563, Sky Valet Services Ltd Edmonton Alta $54,269, Snow/Moore Grate Sand and Gravel Inc Halifax NS $61,240, Société Sanitaire Laval Ltée Laval Que $218,208, Spot Contractors Ltd Burnaby BC $76,711, Sunlite Floor Cleaners Ltd Toronto Ont $65,845, Temporary Office Services Inc Toronto Ont $236,995, Toronto Auto Parks Ltd Winnipeg Man $51,265, Total Employment Services Ltd Toronto Ont $81,638, Tower Arctic Ltd Frobisher Bay NWT $2,707,285, Transports Bravo Inc Montreal Que $151,988, Victor Temporary Services Ltd Ottawa Ont $135,817, Volker and Stevin Contracting Ltd Edmonton Alta $97,957, Wakshinsky Bros Ltd Winnipeg Man $88,283, Waskaganish Band Council Montreal Que $69,683, Wemindji Band council Montreal Que $111,199, Winnipeg Convention and Visitors Association Winnipeg Man $56,475.

SURFACE TRANSPORTATION PROGRAM $8,082,022

Accounting services $385,900—Government of Canada—Supply and Services Hull Que $355,390.

Computer services (informatic) $84,805

Legal services $107,700—McLennan Ross Edmonton Alta $102,030.

TRANSPORT—*Concluded*

Protection services $34,728

Scientific services (including research) $542,912—Government of Canada—National Defence Ottawa Ont $264,608, Les 500 Services de Sélection Ottawa Ont $75,359, TES Ltd Ottawa Ont $98,442.

Training and educational services—Public servants $88,076

Other professional services $4,068,142—A II Transportation Technology Kingston Ont $385,184, Biokinetics and Associates Ltd Ottawa Ont $268,957, Canadian Standards Association Rexdale Ont $190,210, Canadian Transport Commission Ottawa Ont $600,370, Canadian Urban Transit Association Toronto Ont $95,400, Contemporary Research Centre Ottawa Ont $202,266, Donald Leitch and Associates Inc Winnipeg Man $63,427, Government of Canada—National Defence Ottawa Ont $101,935, Government of Canada—Public Works Canada Ottawa Ont $809,689, Rutenberg Design Inc Dorval Que $54,000, TES Ltd Ottawa Ont $298,277, University of Saskatchewan Sask $168,302.

Other services $2,769,759—Av-Tech Inc Sherbrooke Que $94,175, Departmental Administration Program/Transport Ottawa Ont $127,200, École Polytechnique de Montréal Montreal Que $192,992, Government of Canada—Statistics Canada Ottawa Ont $396,016, Government of Canada—Supply and Services Ottawa Ont $213,557, McGill University Montreal Que $135,566, MTS Testing Systems Canada Ltd Toronto Ont $65,185, Technical University of Nova Scotia Halifax NS $89,426, University of: British Columbia Vancouver BC $116,124, Calgary Alta $186,121, Manitoba Winnipeg Man $145,344, New Brunswick Fredericton NB $166,260, Saskatchewan Sask $143,861, Toronto Toronto Ont $105,971, Western Ontario London Ont $230,473.

Canadian Aviation Safety Board $977,687

Health and welfare services $8,237

Legal services $95,412

Protection services $10,578

Scientific services (including research) $397

Training and educational services—Non-public servants $70,072

Training and educational services—Public servants $61,596

Other professional services $40

Other services $731,355—Moosonee Transportation Ltd Calgary Alta $113,175, Staffing Consultants Ltd Toronto Ont $87,337, Victor Temporary Services Ottawa Ont $52,212.

Canadian Transport Commission $2,679,291

Accounting services $80,537

Computer services (informatic) $55,998—Hartt & Page Ltd Ottawa Ont $54,498.

Legal services $18,625

Protection services $39,556

Training and educational services—Non-public servants $1,800

Training and educational services—Public servants $168,277—Government of Canada—Public Service Commission Ottawa Ont $56,541.

Other professional services $571,112

Other services $1,743,386—Comshare Rexdale Ont $111,823, L'Industrielle-Services Techniques Inc Montreal Que $492,513, Reid Crowther Regina Sask $75,904, Government of Canada—Statistics Canada Ottawa Ont $418,833, Government of Canada—Supply and Services Canada Ottawa Ont $104,732, Government of Canada—Transport Canada Ottawa Ont $292,000.

Grain Transportation Agency Administrator $318,754

Computer services (informatic) $37,370

Training and educational services—Public servants $7,584

Other professional services $190,033—Results Group Winnipeg Man $94,700.

Other services $83,767

Northern Pipeline Agency $84,852

Accounting services $45,134

Other professional services $11,433

Other services $28,285

TREASURY BOARD $8,069,942

Secretariat $7,655,713

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $7,640,805

Accounting services $12,000

Computer services (informatic) $44,201

Legal services $1,250

Training and educational services—Public servants $234,007—Public Service Commission Ottawa Ont $105,414.

Other professional services $2,160,213—Basil A Beneteau Kingston Ont $82,000, Canada Post Corporation Ottawa Ont $52,344, Solomon Brothers New York USA $277,600, Government of Canada—Statistics Canada Ottawa Ont $515,662, Government of Canada—Supply and Services Ottawa Ont $173,896, Towers Perrin Foster and Crosby Montreal Que $102,956, Government of Canada—Treasury Board/Temporary Assignment Program Ottawa Ont $165,539, William M Mercer Ltd Vancouver BC $238,100.

Other services $5,189,134—Alphatext Ltd Toronto Ont $261,373, Barbara Personnel Ltd Ottawa Ont $88,274, Fedinfo Inc Ottawa Ont $54,006, I P Sharp Ltd Toronto Ont $124,337, Miss Hall Personnel Services Ottawa Ont $115,555.

TEMPORARY ASSIGNMENTS PROGRAM $14,908

Training and educational services—Public servants $14,880

Other services $28

Comptroller General $414,229

MANAGEMENT PRACTICES AND CONTROLS PROGRAM $414,229

Training and educational services—Public servants $79,747

Other professional services $226,234—Supply and Services Canada/Bureau of Management Consultants Ottawa Ont $68,840.

Other services $108,255

VETERANS AFFAIRS $128,986,785

VETERANS AFFAIRS PROGRAM $127,909,567

Computer services (informatic) $305,795—Systems Network Ottawa Ont $82,819.

VETERANS AFFAIRS—*Concluded*

Health and welfare services $116,506,085—Alberta Hospital Edmonton Alta $85,410 Alberta Hospital and Medical Care Health Care Edmonton Alta $82,933, Blue Cross Moncton NB $354,283, Boots Drug Stores Ltd Toronto Ont $318,349, Brandon General Hospital Brandon Man $68,614, Brockville Psychiatric Hospital Brockville Ont $52,757, Budget Drug Mart Clarenville Nfld $63,696, Burrows Medical Toronto Ont $50,567, Camp Hill Hospital Halifax NS $7,207,758, Calgary Coop Association Calgary Alta $59,916, Canadian National Institute for the Blind Toronto Ont $82,910, Centre Hospitalier Université de Laval Ste-Foy Que $1,723,074, Claresholm Care Centre Claresholm Alta $73,310, Deer Lodge Centre Winnipeg Man $8,564,006, Department of Health Regina Sask $100,010, Diamond Taxi Toronto Ont $57,978, Doncaster Medical Markham Ont $57,985, Dr Everett Chalmers Hospital Fredericton NB $3,045,557, Dr George Dumont Hospital Moncton NB $1,609,200, E M Found Health Centre Charlottetown PEI $64,578, Emergency Health Service Victoria BC $96,600, Everest and Jenning Concord Ont $60,995, Fisherman's Memorial Hospital Lunenburg NS $735,000, General Hospital Corporation St John's Nfld $3,077,121, George Road Hospital Victoria BC $109,640, Greendale Pharmacy Toronto Ont $59,086, Greens Pharmacy Badgers Quay Nfld $70,197, Health Science Centre Winnipeg Man $57,856, Health Science Centre Hospital Vancouver BC $59,081, Kelowna General Hospital Kelowna BC $171,941, Kelway's Pharmacy Ltd Gander Nfld $51,441, Lakeshore Diagnostic Centre Pointe-Claire Que $79,546, Lions Gate Hospital North Vancouver BC $110,763, Major Medical Hamilton Ont $54,834, Manitoba Department of Health Winnipeg Man $326,318, Maple Ridge Hospital Maple Ridge BC $63,570, Martel and Sons Vankleek Hill Ont $153,293, Medical Services Plan of BC Victoria BC $817,794, Medigas Noront Sault Ste Marie Ont $64,241, Medigas Pacific Ltd Burnaby BC $92,188, Medigas Ltd Toronto Ont $90,243, Metro Calgary and Rural General Hospital District 93 Calgary Alta $883,456, Miramichi Senior Citizens Home Chatham NB $503,810, Metro Hearing Aid Toronto Ont $122,281, Mount Pearl Optical and Hearing Aid Centre Mount Pearl Nfld $88,162, Nanaimo Regional Hospital Nanaimo BC $72,847, National Defence Medical Centre Ottawa Ont $1,085,775, Northside Harbour View Sydney Mines NS $1,861,677, Parkdale Pharmacy 1981 Ltd Charlottetown PEI $56,628, Parkwood Hospital London Ont $9,582,045, Respicare Inc Ottawa Ont $100,739, Riverview Hospital Port Coquitlam BC $266,770, Royal Columbian Hospital New Westminster BC $159,614, Royal Inland Hospital Kamloops BC $101,160, Royal Jubilee Hospital Victoria BC $1,072,687, Royal Ottawa Hospital Ottawa Ont $113,857, Royal Victoria Hospital Montreal Que $137,375, Saint John Regional Hospital Saint John NB $3,258,109, Saint Vincent Hospital Ottawa Ont $63,844, St Boniface Hospital Winnipeg Man $72,481, St Paul's Hospital Vancouver BC $69,596, Shaughnessy Hospital Vancouver BC $3,912,805, Shoppers Drug Mart Summerside PEI $68,564, Soldiers Memorial Hospital Campbellton NB $1,209,696, Soldiers Memorial Hospital Middleton NS $1,072,200, Steads Parmacy Ltd Charlottetown PEI $61,217, Sunnybrook Hospital Toronto Ont $6,650,087, Sunnybrook Hospital (University of Toronto Clinic) Toronto Ont $135,482, Surrey Memorial Hospital Surrey BC $134,103, Therapy Supply Toronto Ont $100,003, University Hospital London Ont $164,220, University of Alberta Edmonton Alta $609,739, Vancouver General Hospital Vancouver BC $191,826, Vernon Jubilee Hospital Vernon BC $58,242, Victoria General Hospital Halifax NS $168,246, Victoria General Hospital Victoria BC $201,109, Victoria Hospital Corporation London Ont $7,477,000, Victorian Order of Nurses Hamilton Ont $77,232, Victorian Order of Nurses Willowdale Ont $130,459, Victoria Wheelchair Kitchener Ont $53,282, Wascana Hospital Regina Sask $1,579,664, Waterford Hospital St John's Nfld $63,875.

Legal services $12,569

Protection services $1,164,065—Canadian Corps of Commissionaires Montreal Que $619,627, Ottawa Ont $96,625, Saint John NB $347,694, Saskatoon Sask $63,649.

Training and educational services—Public servants $591,082—Public Service Commission Ottawa Ont $169,356.

Other professional services $1,068,067—Audit Services Bureau Ottawa Ont $95,484, Bureau of Management Consultants Hull Que $329,090, Currie Cooper and Lybrand Ottawa Ont $51,600, DPA Group Inc Fredericton NB $76,303, Donald J Harrison Ottawa Ont $58,684.

Other services $8,261,904—Buanderie & Nettoyeur Reine Parisienne Montreal Que $79,164, Canada Systems Group Ltd Ottawa Ont $3,072,567, Canadian Red Cross Society Toronto Ont $1,880,132, Federal Systems of Canada Ottawa Ont $66,410, MacDonald Brisson Ottawa Ont $84,403, Manpower Temporary Services Moncton NB $98,698, National Defence Medical Centre Ottawa Ont $51,900, Public Works Canada Ottawa Ont $107,413, Supply and Services Canada Hull Que $539,656, Systemhouse Inc Ottawa Ont $73,695, Systems Network Ottawa Ont $154,849.

WAR VETERANS ALLOWANCE BOARD PROGRAM $17,627

Training and educational services—Public servants $12,496

Other services $5,131

PENSION REVIEW BOARD PROGRAM $28,486

Health and welfare services $2,099

Training and educational services—Public servants $7,423

Other professional services $11,458

Other services $7,506

CANADIAN PENSION COMMISSION PROGRAM $905,306

Health and welfare services $697,301—Deer Lodge Centre Winnipeg Man $53,694.

Protection services ($28)

Training and educational services—Public servants $49,714

Other professional services $18,571

Other services $139,748

BUREAU OF PENSIONS ADVOCATES PROGRAM $125,799

Health and welfare services $67,417

Training and educational services—Public servants $11,920

Other services $46,462

SECTION 6

1985-86
PUBLIC ACCOUNTS

Construction and Acquisition

CONTENTS

	Page
Construction and acquisition of land, buildings and works	6.3
Construction and acquisition of machinery and equipment	6.26

Construction and acquisition of land, buildings and works

This statement provides total current year's expenditure by program, with details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). In this statement:

- one asterisk (*) adjacent to amounts in the expenditures to date column indicates that amounts reported in previous year's Public Accounts have been amended in the current year;
- two asterisks (**) adjacent to name and location of contractor indicate the contracts that have been awarded through the Department of Public Works;
- three asterisks (***) adjacent to amounts in the amount of contract column indicate cost plus contracts; and
- and (*f*) adjacent to amounts in the expenditures to date column indicates the contracts completed in the current year.

A summary of total current year's expenditure (standard object 08) by department and agency is provided in Section 1 (Table 4) of Volume II (Part I).

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
AGRICULTURE $107,178,179				
Department $107,178,179				
ADMINISTRATION PROGRAM $615,833				
AGRI-FOOD DEVELOPMENT PROGRAM $63,841,218				
Altrav Mechanical Ltd Saskatoon Sask	Water treatment and pumping Sask	282,604	180,502	180,502
Antagon Ltee St Laurent Que**	Construction—Foundation Que	385,924	36,554	385,924*(*f*)
CGV Builders Co Ltd Cochrane Ont	Service building Experimental Farm Ont	528,777	487,000	487,000
City of Saskatoon Lethbridge Alta**	Purchase of land Sask	508,143	508,143	508,143(*f*)
Cohos Evamy & Partners Calgary Alta**	Controlled environment bldg Alta	360,000	58,618	285,712*
Construction Paval Inc St Leonard Que **	Construction—Laboratory Que	9,550,963	31,097	8,705,421
Construction Paval Inc St Leonard Que**	Construction—Laboratory Que	7,225,028	6,082,642	7,199,215*
Construction Paval Inc St Leonard Que**	Construction of Research Centre Que	18,359,368	9,877,366	15,959,543
Construction Paval Inc St Leonard Que**	Exterior landscaping, Food Research Center Que	713,363	355,250	355,250
C O P Architects New Westminster BC**	Research Centre—Main laboratory BC	2,912,000	549,552	2,436,551*
Custom Builders Ltd Fredericton NB	Headerhouse construction NB	254,260	47,515	254,260(*f*)
Delorme & Morin Montreal Que**	Construction—Office and laboratory Que	950,000	232,709	761,906
Dorval et Fortin Quebec Que**	Plans and specifications, phase II, III Que	365,000	148,381	148,381
Elan Developments Ltd Winnipeg Man	Main water supply pipeline Man	1,121,756	7,606	1,104,225(*f*)
Getkate Construction Lethbridge Alta**	Construction of feed mill Alta	3,020,902	2,801,882	3,020,902*(*f*)
Graham Construction & Engineering (1985) Ltd Saskatoon Sask	Control shafts annulus filling Sask	670,890	180,668	669,227(*f*)
Graham Construction & Engineering (1985) Ltd Saskatoon Sask	Water treatment plant, renovations Sask	2,276,340	68,286	68,286
Lemoine & Associates St Hyacinthe Que**	Construction of Research Centre Que	2,950,000	541,878	1,689,550
L M Arch/Smith Carter Partners Morden Man**	Research station Man	960,000	406,137	663,962*
Logan Stevens Construction (1981) Ltd Yorkton Sask	Water treatment plant and pumphouse Sask	600,000	313,240	313,240
Logan Stevens Construction (1981) Ltd Yorkton Sask	Water treatment plant Sask	632,600	32,587	32,587
Paul Martin Inc Quebec Que**	Construction—Office and laboratory Que	2,580,475	1,442,262	2,249,639
Mierau Construction Ltd Abbotsford BC**	Feed mill construction BC	3,482,045	3,456,334	3,456,334*
Monad Contractors Ltd Calgary Alta	Supply and install aeration equipment Sask	425,500	425,229	425,229(*f*)
Nelson River Construction Ltd Winnipeg Man	Pumpworks Man	732,121	6,241	708,193(*f*)
Nicolini Construction Ltd Ottawa Ont**	901-902 entrance Ont	315,909	151,310	315,909*(*f*)
PCL Construction Management Inc and Maxim Calgary Alta	Bassano dam repairs and modification Alta	11,787,540	5,760,068	7,204,532
PCL Construction Ltd Richmond BC**	Office/laboratory—Research Centre BC	21,320,187	14,521,347	17,733,920*
JP Pierman Construction Sault Ste Marie Ont	Isolation barn Ont	428,534	427,700	427,700
Pinecone Construction Lethbridge Alta**	Construction of controlled environment bldg Alta	3,513,000	1,929,868	1,929,868
Herve Pomerleau Inc St Georges Que**	Construction—Foundation Que	2,660,846	37,172	2,467,202
Public Works Canada Toronto Ont**	Construction of the new office/laboratory Ont	11,976,700	437,971	437,971
Reid & Deleye Construction Ltd Courtland Ont	Addition to leaf evaluation Delhi research station Ont	265,616	264,899	264,899(*f*)
Roman Equipment Service (1973) Ltd Regina Sask	Red River pump well and intake Man	260,000	252,415	252,415
Roy & Associes Montreal Que**	Consultative engineering—Laboratory Que	322,000	37,256	242,394
N J Schuller London Ont	Office/Laboratory Ont	624,000	372,355	372,355

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Tetreault Parent Languedoc Montreal Que**	Plans and specifications, laboratory Que	1,425,000	42,114	945,092
Underwood McLellan Ltd Winnipeg Man**	Feed mill Alta	413,850	157,533	410,818*
Wappel Construction Co Ltd Regina Sask	Raw water supply pipeline Sask	689,612	221,627	662,184(f)
Wappel Construction Co Ltd Regina Sask	Sewage treatment facilities Sask	993,368	912,957	912,957(f)
143904 Canada Ltee Rimouski Que	Phase I, lot 3 Que	367,869	367,869	367,869(f)
AGRI-FOOD REGULATION AND INSPECTION PROGRAM $26,506,190				
Ball Brothers Ltd Kitchener Ont**	Construction of Guelph laboratory Ont	3,445,000	3,241,570	3,241,570*
Cohos Evamy & Partners Calgary Alta**	Animal Disease Research Institute Alta	2,200,000	576,076	1,945,659*
Cohos Evamy & Partners Calgary Alta**	Office/laboratory and concept design Alta	1,930,000	562,907	874,269*
Construction MRC Ltee St Leonard Que**	Animal pathology—Laboratory Que	12,886,900	10,033,800	10,879,803
David Boulva Cleeve Brodeur & Tanguay Montreal Que**	Construction— Laboratory Que	1,900,000	477,000	1,075,918
Dumajev Montreal Que**	Construction—Laboratory Que	135,000(1)	21,700	108,700
Piggott Project Ltd Calgary Alta	Animal Disease Research Institute Alta	18,723,000	10,210,823	10,210,823
Province of Alberta Calgary Alta**	Acquisition of land Alta	626,357	626,357	626,357(f)
Young & Wright Toronto Ont**	Animal pathology laboratory Ont	322,396	89,394	269,501*
CANADIAN FORESTRY SERVICE PROGRAM $16,038,573				
Bomac Construction Saskatoon Sask**	Construction of forest nursery irrigation pumphouse—Big River Sask	361,299	329,248	329,248
Cana Construction Victoria BC**	Construction of an addition to and upgrading of the Pacific Forest Research Centre BC	7,998,479	1,762,769	7,986,273(f)
Cana Construction Victoria BC**	Renovation of existing building at the Pacific Forest Research Centre BC	2,206,223	2,090,816	2,090,816(f)
Building Crane Steel Structures Brandon Man**	Construction of Seed Line Building Man	437,789	378,810	437,789(f)
Erskine Building Corp Toronto Ont**	Additions and alterations to Great Lakes Forest Research Centre Ont	10,888,909	3,993,346	10,887,947*
Gauthier Guite & Roy Ste Foy Que**	Laurentian Forest Research Centre Que	2,400,000	93,247	1,704,885*
Humbolt Lumber Mart Humbolt Sask**	Construction of forest nursery cold storage building—Big River Sask	1,499,000	828,347	828,347
Janin Construction Quebec Que**	Phase IV, Laurentian Forest Research Centre Que	10,794,000	3,987,799	3,987,799
Manufacture Parent Ltee St Augustin Que**	Foundation and structural works for the addition to the Laurentian Forest Research Centre Que	1,391,103	249,303	1,388,303*(f)
Pele Construction Co Winnipeg Man**	Construction of 2 greenhouses w/headerhouse for seedling program Man	520,000	501,700	501,700
Perma Construction Victoria BC**	Construction of an addition to and upgrading of the Pacific Forest Research Centre BC	933,589	684	933,589*(f)
Perry Short Consultant Sault Ste Marie Ont	Great Lakes Forest Research Centre Ont	1,450,000	190,987	1,236,406*
George Stone & Sons Sault Ste Marie Ont**	Upgrading of existing laboratories at Great Lakes Forest Research Centre Ont	1,468,477	262,567	262,567
Wade Williams & Partners Victoria BC	Renovations, Pacific Forest Research Centre BC	1,430,000	180,834	1,377,287*
CANADIAN GRAIN COMMISSION PROGRAM $176,365				
Public Works Canada Ottawa Ont	Thunder Bay facilities renovations Ont	400,000	176,365	176,365
COMMUNICATIONS $2,893,724				
Department $2,893,724				
COMMUNICATIONS AND CULTURE PROGRAM $2,893,724				
Construction Canco Inc Chomedey Laval Que**	Laval Research Centre Que	2,833,024	5,848	2,833,024(f)
Massicotte Bros Construction Limited Vanier Ont**	Addition to David Florida Laboratory Ont	2,580,254	1,252,598	2,550,954
Massicotte Bros Construction Limited Vanier Ont**	West side addition to David Florida Laboratory Ont	1,518,054	509,263	509,263
Rahm Construction Ltd Ottawa Ont**	Addition to building #62 Ont	265,316		265,316(f)
CONSUMER AND CORPORATE AFFAIRS $420,284				
Department $420,284				
Robert Construction Ltd (1970) Ottawa Ont**	Alterations to volumetrics laboratory Ont	917,953	420,284	917,953*(f)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
ENERGY, MINES AND RESOURCES $4,192,062				
Department $4,192,062				
ENERGY PROGRAM $364,184				
MINERALS AND EARTH SCIENCES PROGRAM $3,827,878				
Brunet Ed et Fils Hull Que**	Fit-up eastern tracking satellite Que	495,242	495,242	495,242
Erskine Building Corporation Toronto Ont**	Construction of Elliot Lake Research Centre Ont	5,016,286	1,774,344	5,015,120
Le Groupe Modugest Inc Montreal Que**	Construction of Sherbrooke Institute of Cartography Que	40,000***	32,624	32,624(*f*)
Gugula Smedley and Barban Architects and Engineers Sault Ste Marie Ont**	Design consultants, Elliot Lake Research Centre Ont	585,000	121,323	554,392*
J D Construction Ontario Inc Ottawa Ont**	Renovations, building 7 Bells Corners Ont	252,002	252,002	252,002(*f*)
Mirtren Contractors Ltd Calgary Alta**	Mechanical renovation Alta	872,579	365,240	872,579(*f*)
Mirtren Contractors Ltd Calgary Alta**	Core storage addition Alta	1,409,873	268,760	1,372,677
ENVIRONMENT $41,077,732				
ENVIRONMENTAL SERVICES PROGRAM $15,300,697				
Les Entreprises Guy Letarte Inc Beauport Que**	Moving of meteorological station Que	1,194,916	1,194,916	1,194,916
HN Construction Ltd Toronto Ont**	Renovation of main computer room Ont	270,200	221,447	221,447
Pan Western Construction Ltd Saskatoon Sask**	Hydrology Research Institute Sask	12,554,278	10,080,780	12,017,099
Stuart Olson Industrial Contractors Edmonton Alta**	Aircraft hangers NWT	5,273,692	1,513	5,273,692*(*f*)
101430 Canada Inc Westmount Que**	Installation of an uninterrupted power system Que	775,276	775,276	775,276
101430 Canada Inc Westmount Que**	Pre-tender of an uninterrupted power system Que	1,448,046	1,448,046	1,448,046
PARKS CANADA PROGRAM $25,777,035				
Aero Asphalt Paving (1982) Ltd Dawson Creek BC**	Gravel crushing and placing NWT	342,980	337,486	337,486(*f*)
Argus Installations Ltd Vancouver BC	Construction sewage treatment plant Alta	4,079,487		4,079,487
G Beaudet et Compagnie Ltee Warwick Que	Restore exterior building and equipment Que	1,838,360	1,612	1,838,360*(*f*)
Gerald Best Excavating Ltd Lansdowne Ont	Wharf reconstruction and waste weir renovations Ont	303,520	206,032	206,032
Bishop Marine Construction Ltd Gananoque Ont**	Maintenance dredging of Trent-Severn Waterway Ont	477,000		169,017
Brent Construction Ltd Prince Albert Sask**	Highway construction and access parking Sask	719,375	25,475	719,375*(*f*)
Carmacks Construction Ltd Edmonton Alta**	Pyramid Lake Road reconstruction Alta	341,239	341,239	341,239(*f*)
Celeb Construction Ltee Candiac Que	Restoration of Sir Georges Etienne Cartier residence Que	1,232,991	9,600	1,232,991(*f*)
Collier Pavey Construction Carmore Alta	Construction of 3 toilet buildings Alta	378,034		378,034*
Construction Lane (1982) Inc Montreal Que	Repair of bridge Que	1,407,091	501,848	1,407,091
Construction Maurice Desrosiers Inc Rimouski Que	Construction of interpretation centre Que	1,622,956	3,150	1,622,956
Construction Pisapia Limitee Montreal Que	Construction of bridge Que	1,534,631	171,197	171,197
Les Consultants Desseau Inc Laval Que	Restoration of locks 1, 2 and 3 Chambly Canal Que	340,561	8,030	112,600
Curran & Briggs Ltd Summerside PEI	Redevelopment—Stanhope day use area PEI	544,944	471,710	471,710
Dalcon Inc Quebec Que	Stabilization of Bastion des Ursulines and Courtine Esplanade Que	3,263,760	356,690	356,690
Danric Construction Ltd Cranbrook BC	Campground rehabilitation Alta	333,806		
DB & J (1971) Inc Charlottetown PEI	Treatment and disposal of waste water PEI	290,425	17,377	290,425(*f*)
Debsco Construction & Development Ltd Edmonton Alta**	Bow Valley Parkway construction Alta	1,524,358		1,607,884
DeFoy Construction Inc Quebec Que	Construction of Haut-Fourneau Que	2,450,846	39,796	2,450,846(*f*)
Deschenes Structures (Eastern) Inc Ottawa Ont	Reconstruction and repairs of Rideau Canal Ont	327,938	66,981	327,938(*f*)
Dexter's Construction Co Ltd Bedford NS	Upgrading higway Nfld	5,290,569		5,290,569*(*f*)
Dominion Bridge Ontario Sault Ste Marie Ont	Repairs to emergency swing dam Ont	340,952	93,186	333,834
Drain Brothers Construction Ltd Blairmore Alta**	Bow Valley Parkway reconstruction Alta	1,438,492	341,277	341,277
Ellis-Don Management Services Ltd Calgary Alta**	Whitehorn Interchange Alta	1,306,796	450,137	1,298,697
Enerpet Construction Ltd Calgary Alta	Water supply improvements Alta	272,319	2,446	272,319*(*f*)
E R H Enterprises Ltd St Catharines Ont	Repairs to piers, Murray Canal Ont	316,257	208,523	316,257*(*f*)
Fenka Construction Ltd Airdrie Alta	Construction of 12 staff housing units Alta	944,199	747	944,199*(*f*)
Fenka Construction Ltd Airdrie Alta	Campground rehabilitation Alta	800,000	613,461	613,461
L J Fortin Construction Ltd Kapuskasing Ont	Pukaskwa installation Ont	1,663,700		1,532,532
Gaffney Quebec Ltd Stratford Ont	Renovations to Lakefield Dam Ont	1,425,519	1,032,291	1,032,291
Geddes Contracting Co Ltd Kelowna BC**	Lake Louise development reconstruction Alta	883,270	92,829	92,829
Gervais Dube Inc Trois Pistoles Que**	Maintenance of coastal road Que	491,801	6,858	491,801*(*f*)
Gillett Construction (Calgary) Ltd Calgary Alta	Reservoir water improvements Alta	1,842,192		1,842,192*
Gillett Construction (Calgary) Ltd Calgary Alta**	Parks compound renovations Alta	1,998,047		1,998,047*
Guenther's Landscaping Service Ltd Banff Alta	Tent campground rehabilitation Alta	389,071	102,679	102,679
Hewlett Services Springdale Nfld	Construction administration bulding Nfld	489,463	5,065	489,463(*f*)
Johnson & Hebert Construction Ltd Edson Alta**	Trans-Canada Highway, km 69 Lake Louise, gravel crushing Alta	295,250	185,675	185,675
J R B Construction Ltd Ottawa Ont	Kilmarnock Lock reconstruction Ont	658,462	611,986	611,986
K E R Pipeline Ltd Calgary Alta	Water improvements Alta	874,320	3,742	872,668

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Kidco Holdings Ltd Calgary Alta**	Lake Louise Interchange Alta	1,143,300	307,739	1,040,103
W D LaFlamme Ltd Ottawa Ont	Renovations to Clowes waste weir Ont	355,155	355,155	355,155(*f*)
W D LaFlamme Ltd Ottawa Ont	Restoration and repairs to dam and weir Ont	945,523	40,530	945,523(*f*)
A Leduc Development (1983) Ltd Aldersyde Alta	Asphalt surfacing and miscellaneous earthwork Alta	422,389	796	422,389(*f*)
The Lundrigan Group Ltd Corner Brook Nfld**	Paving highway Nfld	1,061,904	1,061,904	1,061,904(*f*)
MacNamara Construction Ltd St John's Nfld**	Grading and drainage Nfld	3,255,712	2,450,705	3,255,712*
Maple Engineering and Construction Canada Ltd Brampton Ont	Reconstruction of Young's Point Dam Ont	1,435,340	1,375,535	1,375,535
Martells Construction Limited North Sydney NS**	Road reconstruction NS	4,329,200	1,168,915	1,168,915
D W Matheson & Sons Contracting Ltd Little Narrows NS**	Road—Emergency rock stabilization NS	708,607	569,499	569,499
Robert McAlpine Ltd Rexdale Ont	Reconstruction of concrete dam Ont	1,953,270	73,154	1,953,270(*f*)
Miller Western Industries Calgary Alta**	Miette Highway grading contract Alta	1,172,877	927,874	1,166,876(*f*)
Newklas Construction Canada Ltd Calgary Alta	Construction of pool Alta	1,592,699	64,017	1,592,699(*f*)
Newklas Construction Canada Ltd Calgary Alta	Washroom facilities and parking Alta	347,977		347,977*(*f*)
Nor Lake Construction Ltd Calgary Alta**	Lake Louise development Alta	341,728	239,204	341,728(*f*)
O'Brien Contracting Canada Ltd Airdrie Alta	Miette Hot Springs/Fiddle River redevelopment Alta	438,831	321,983	321,983*
PCL Construction Ltd Calgary Alta	Pool redevelopment Alta	4,294,138		4,294,138(*f*)
PCL-Maxam A Joint Venture Saskatoon Sask	Construction of VRC maintenance bldg and related site utilities Sask	2,883,718	1,809,396	2,867,554
Petrifond Fondation Cie Ltee Montreal Que	Construct retaining walls above Gouin Bridge Que	747,391	543,311	747,391(*f*)
Remington Construction Co Cardston Alta**	Blackstone River bridge Alta	612,863	109,709	612,863(*f*)
Review Construction Inc Kamloops BC**	Maligne Lake road reconstruction Alta	864,230	570,501	570,501
Review Construction Inc Kamloops BC**	Pyramid Lake road reconstruction Alta	380,552	119,931	376,766
James A Rice Ltd Gormley Ont	Peterboro liftlock activity centre Ont	1,057,478	173,528	1,057,478(*f*)
Robdale Contractors Ltd Edmonton Alta**	Bow Valley Parkway reconstruction Alta	1,164,695	41,048	1,164,695*
Ron Engineering and Construction (Eastern) Ltd Ottawa Ont	Reconstruction of Nicholson's Lock 19 Ont	701,299	687,100	687,100
Ron Engineering and Construction (Eastern) Ltd Ottawa Ont	Reconstruction of Ottawa locks 1-3 Ont	8,310,642	135,281	8,310,642(*f*)
Skiftun Construction Ltd Prince Albert Sask	Construction of washroom and shower building Sask	425,930		424,610*
South Rock Ltd Medicine Hat Alta**	Surface improvements BC	1,180,404	422,958	422,958
Strathcona Construction Serv Corp Edmonton Alta**	Maligne Lake Road box culvert and gabions Alta	390,280	294,274	294,274
Taplen Construction (1979) Ltd Ottawa Ont	Commissariat stores and lock control building renovations Ont	736,441		736,441*(*f*)
Timbergate Engineering Ltd Cambridge Ont	Reconstruction of upper and lower entrance wharves Ont	314,595	314,595	314,595(*f*)
Gordon Toombs Hunter River PEI	Construction waste water treatment system PEI	324,731	29,618	324,731(*f*)
Transit Construction Quebec Que	Reparing Porte St-Louis Que	332,055	40,000	332,055*
Webb and Trace Victoria BC**	Reconstruct highway #4 BC	3,190,867		3,190,867(*f*)
West Kootenay Mechanical Ltd Trail BC	Heat recovery system BC	254,274	156,974	254,274*
Youngs Construction Ltd Lourdes Nfld	Construction day use area Nfld	349,996	46,676	46,676
Zutphen Brothers Construction Ltd Port Hood NS	Restoration and repair NS	2,754,238	708,339	2,679,238
EXTERNAL AFFAIRS $19,566,519				
Department $19,566,519				
CANADIAN INTERESTS ABROAD PROGRAM $19,566,519				
Arriscraft Corp Cambridge Ont	Supply marble slabbing, Chancery construction Washington DC USA	4,959,284	39,680	39,680
Bylander Misr Corp Cairo Egypt	Renovate Chancery Cairo Egypt	564,000	24,503	24,503
Consortium CRS Ste Foy Que	Supply and erect prefabricated Chancery Bridgetown Barbados	2,705,950	626,370	2,685,950
Diplomatic Corps Services Bureau Moscow USSR	Acquisition of land for Embassy Complex Moscow USSR	1,201,770		729,306
Dubois Plumb & Associates Toronto Ont	Design and construction of Embassy Complex Beijing PRC	2,022,334	56,785	1,731,196
Arthur Erickson Associates Toronto Ont	Design and construction of Chancery Washington DC USA	3,750,000	1,098,273	2,635,768
Foundation Company of Canada Toronto Ont	Provision of material for Beijing Embassy Complex Beijing PRC	4,665,524	498,429	498,429
Hanscomb Consultants Toronto Ont	Design and construction of Diplomatic Complex Lagos Nigeria	882,000	69,085	467,725
Hanscomb Consultants Toronto Ont	Cost and energy planning, Embassy Complex Washington DC USA	376,000	44,852	268,362
Hunter & Partners London England	Chancery renovations (MacDonald House) London England	1,251,000	301,178	1,076,073
Hyman Construction Co Washington DC USA	Construction of Chancery Washington DC USA	54,681,000	566,000	566,000
Kyle Stewart Ltd London England	Construction of Official Residence London England	1,435,000	110,587	1,395,416
Kyle Stewart Ltd London England	Chancery renovation, MacDonald House London England	9,908,000	5,744,139	9,564,675
Laing Wimpey Alireza Riyad Saudi Arabia	Chancery construction Riyadh Saudi Arabia	22,675,000	1,030,526	21,759,258
Neish Owen Rowland & Roy Toronto Ont	Chancery construction Lagos Nigeria	2,968,000	1,278,299	2,186,512
Ouellet & Reeves Architects Montreal Que	Chancery construction Belgrade Yugoslavia	1,072,250	245,042	1,066,981(*f*)
Perrazone Marc Architects Kinshasa Zaire	Construction of new Chancery Kinshasa Zaire	294,000	135,477	135,477
Sankey Partnership Architects Toronto Ont	Design and construction, Diplomatic Complex Riyadh Saudi Arabia	3,468,000	138,923	3,419,416

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
FISHERIES AND OCEANS $79,731,268				
Department $79,731,268				
Acadian Construction Ltd Associate Builders Ltd Joint Adventure Moncton NB**	Gulf Region Fisheries Centre NB	5,437,117	3,659,333	3,659,333
Aknor Construction Company Ltd Orillia Ont**	Breakwater construction Ont	588,969	18,674	588,969
Alnor Contracting Inc Oshawa Ont**	Renovations, breakwater protection Ont	633,767		633,767(*f*)
Arrow Building Corporation Dartmouth NS**	"BIO"—Upgrade fire protection system NS	646,195		646,195*(*f*)
Elphege Arseneau Cap aux Meules IM Que**	Jetty against silt Que	455,100	319,339	319,389
Babb Construction Ltd Harbour Grace Nfld**	Breakwater construction Nfld	285,365		285,385*(*f*)
Bay Chaleau Construction (1981) Ltd Shippegan NB**	Electrical and mechanical services NB	655,087	632,016	632,016
Beausejour Management Ltd Caraquet NB**	Class B, dreding public wharf NB	1,021,146	469,642	1,021,146
Beaver Marine Construction Ltd Halifax NS**	Marginal wharf west head NS	975,354		975,354*(*f*)
Beaver Marine Construction Ltd Halifax NS**	Structural repairs, Battery Point wharf NS	467,306	467,306	467,306(*f*)
Belmont Construction Ltd Burnaby BC**	Fisheries and Oceans laboratory construction BC	6,565,806	133,017	133,017
Bermingham Construction Limited Hamilton Ont**	Dock construction Ont	504,317	3,796	504,317(*f*)
Bermingham Construction Limited Hamilton Ont**	Breakwater construction Portsmouth Harbour Ont	367,429		367,429(*f*)
Beton Provincial Ltee Matane Que**	Manufacturing "dolosses" Que	723,590	227,510	723,590(*f*)
Bilco Construction Ltd Lantzville BC**	Dredging BC	758,726	163,386	758,726
Blunden Construction Ltd Halifax NS**	Fire and safety ugrading NS	319,917	80,085	80,085
Bondy E Excavating & Trucking Ltd Amherstburg Ont**	Construction, marina development Ont	889,449	67,310	883,589
Réal Carissy Inc Maria Que**	Harbour extension Que	3,393,499	2,434,745	3,393,499(*f*)
Callaghan Contracting Ltd Moncton NB**	Wharf and bridge reconstruction, phase II PEI	984,298	212,976	984,298(*f*)
Canadian Dredge & Dock Inc Don Mills Ont**	Marine breakwater construction Ont	388,371	388,371	388,371(*f*)
Carbo Construction Inc Beauport Que**	Wharf equipment (Block "B") Que	940,465	901,271	940,465(*f*)
CCM Construction St John's Nfld**	Bait depot expansion Nfld	928,550	930,000	930,000
CCM Construction (Nlfd) Ltd St John's Nfld**	Dredging Nfld	415,187	230,867	415,187(*f*)
CCM Construction (Nfld) Ltd St John's Nfld**	Breakwater wharf extension Nfld	569,406		569,406*(*f*)
CCM Construction (Nfld) Ltd St John's Nfld**	Harbour development Nfld	700,780	225,483	700,780(*f*)
CCM Construction (Nfld) Ltd St John's Nfld**	Wharf extension, phase I Nfld	460,303		460,303
CCM Construction (Nfld) Ltd St John's Nfld**	Wharf reconstruction Nfld	327,111	284,807	284,807
Cecchetto & Sons Limited Sudbury Ont**	Renovation—Marina development Ont	316,574	(22,034)	316,574*(*f*)
Julien Chicoine Ltee Grande Vallee Cte Gaspe Que**	Breakwater construction Que	1,096,780		1,096,780(*f*)
Cimco Industries Ltee Montreal Que	Manufacture conserving and ice making units Que	2,115,370	522,817	2,115,370
Cimco Industries Ltee Montreal Que	Manufacture conserving and ice making units Que	708,738	64,631	708,738
Cimco Industries Ltee Montreal Que	Manufacture conserving and ice making units Que	480,830	480,830	480,830
Climair Inc Rimouski Que	Supply and install refrigeration systems for conserving ice Que	490,433	490,433	490,433
Coffrage Ste Foy (1984) Inc Mont Joli Que	Manufacture fish unloading, conserving and ice making systems Que	764,636	339,960	764,636
Coffrage Ste Foy (1984) Inc Fermont Que	Manufacture fish unloading, conserving and ice making systems Que	432,446	386,767	432,446
Comeau & Savoie Construction Ltd Cocagne NB**	Dredging marina and channel entrance NB	366,547	55,878	366,547(*f*)
Comeau & Savoie Construction Ltd Caraquet NB**	New marginal wharf NB	460,793	228,780	228,780
Construction A Parisee Inc Sept Îles Que**	Construction of fishermen's wharf Que	376,060		376,060*
Construction ASLK (Canada) Inc Banville Que**	Harbour improvements (completion) Que	470,229	470,229	470,229(*f*)
Construction Canamot Inc Montreal Que**	Seaport (phase III) Que	8,696,899	4,275,299	7,205,469
Construction Jean et Robert Ltee Gascons Que**	Wharf installations Que	341,668	285,908	285,908
Construction Jean et Robert Ltee Gascons Que**	Wharf installation (Block "E") Que	297,201	297,201	297,201
Covex Inc Ancienne Lorette Que**	New fishing harbour Que	3,906,283		2,259,528
Dean Construction Co Ltd Tecumseh Ont**	Dredging Ont	262,529		262,529
Dean Construction Co Ltd Tecumseh Ont**	Marina dredging Ont	423,143		423,143(*f*)
Dorset Construction Limited Corner Brook Nfld**	Harbour development Labrador	1,141,219	335,227	1,132,038(*f*)
Dorset Construction Limited Corner Brook Nfld**	Phase II, breakwater Nfld	800,477		800,477(*f*)
Edvan Construction Limited Prince Rupert BC**	Harbour improvements—Landfili BC	400,513	(1,484)	400,513(*f*)
Egide Jean Inc Rimouski Que**	Wharf reconstruction Que	2,136,319	1,284,126	1,284,126
Egide Jean Inc Rimouski Que**	Wharf installation (Block "C") Que	333,717	333,717	333,717(*f*)
John Entwistle Construction Ltd Cornwall Ont**	Berthing structures Ont	652,932		652,932(*f*)
Fahey LD Construction Co Ltd Goose Bay Labrador**	Fishermen's Service Centre Building Labrador	1,830,590	874,970	1,792,740
Floyd's Construction Ltd Rocky Harbour Nfld**	Wharf improvements Nfld	464,915	90,370	464,915*(*f*)
Fundy Contractors Ltd Leonardville NB**	Reconstruct and repair wharf NB	762,398	762,398	762,398
Gaffney Quebec Ltd Stratford Ont**	Harbour development, stage I Ont	2,006,735		2,006,735(*f*)
Gely Construction Inc Ste Foy Que**	Harbour improvements Que	639,841		639,841(*f*)
Gely Construction Inc Ste Foy Que**	Harbour protection "dolosses" Que	857,226		857,226(*f*)
Gely Construction Inc Ste Foy Que**	Wharf equipment (Block "A") Que	477,714	461,214	477,714
Gentra Construction Inc Quebec Que**	Construction of a breakwater Que	805,130		805,130
Les Fondations Geodex Inc Pointe Claire Que**	Repairs to a wharf Que	539,897	10,450	539,897(*f*)
La Compagnie GIW Inc Longueuil Que	Supply and install two ice silos Que	259,141	259,141	259,141
GNRPJ Construction Inc c/o Caisse Pop Grande Riviere Que**	Breakwater extension Que	308,675	144,635	308,675(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Grossi T & Son Construction Ltd Leamington Ont**	Construction, harbour building and service dock Ont	344,300	13,695	344,300
Harbour Pile Driving Co Ltd Nanaimo BC**	Harbour improvements wharf and floats BC	687,373	313,745	683,301(f)
Hillcrest Construction Brockville Ont**	Wharf construction, harbour modifications Ont	501,785		501,785(f)
Hynes Construction Ltd Dunville PB Nfld**	Breakwater wharf extension Nfld	394,613	1,512	389,826
Industries P B L Inc Cap Rouge Que	Supply and install, on 21 sites, a protection metallic shelter for the ice machine Que	301,002	301,002	301,002
E C King Contracting Owen Sound Ont**	Breakwater construction Ont	553,221		553,221(f)
Lamina Management Ltd Vancouver BC**	Wharf and float construction BC	367,692	5,060	367,692(f)
A C Landry & Fils Ltee Caraquet NB**	Dredging marina NB	250,140	111,675	250,140*
Landry Construction Inc Natashquan Que**	Wharf equipment Que	277,285	247,553	247,553
Landry & Sexton Inc Nouvelle Que**	Partial reconstruction of south wharf Que	344,255	344,255	344,255(f)
Levesque Pierre Paul Inc Ste Anne des Monts Que**	Construction of a breakwater Que	281,486		281,486(f)
Lima Harbour Construction Prince Rupert BC**	Harbour improvements and wharf reconstruction BC	289,493	11,093	289,493(f)
The Lundrigan Group Ltd Corner Brook Nfld**	Breakwater reconstruction Nfld	1,115,966		1,115,966(f)
The Lundrigan Group Ltd Corner Brook Nfld**	Wharf reconstruction Nfld	282,394		282,394*(f)
Colin R MacDonald Ltd Antigonish NS**	Harbour developments NS	1,510,225	44,631	1,510,225(f)
Marogna Bros Construction Ltd Prince Rupert BC**	Sourdough Bay marine station and launching pier BC	1,592,099		1,592,099
Paul Martin Inc La Pocatiere Que	Manufacture bait storage facilities Que	2,930,034	432,548	2,930,034
Paul Martin Inc La Pocatiere Que	Manufacture bait storage facilities Que	1,766,818	32,752	1,766,818
Paul Martin Inc La Pocatiere Que	Manufacture bait storage facilities Que	3,726,173	1,014,480	3,726,173
McLellan Contracting Co Ltd Port Alberni BC**	Breakwater and float repair BC	295,134	295,134	295,134*(f)
Modern Paving Ltd St John's Nfld**	Wharf extension, phase II Nfld	1,196,598		1,196,598(f)
Mosher & Rawding Enterprises Ltd Liverpool NS	Wharf repairs NS	246,874		246,874*(f)
N & L Construction Ltd Stephenville Nfld**	Fishermen Service Centre Nfld	923,071	76,858	923,071
The Ontario Construction Co Ltd Niagara-on-the-Lake Ont**	Construction—Service dock Ont	274,263		274,263*(f)
Pinsent Construction Co Ltd Stephenville Nfld	Longliner wharf Nfld	275,343	1,995	275,343(f)
Pomerleau Herve Inc St Georges de Beauce Que**	General works, phase VI Que	14,065,156	10,054,667	10,296,243
Pomerleau Herve Inc St Georges de Beauce Que**	Inferior level building, foundation and framework, phase V Que	7,709,516	5,320,449	7,619,516
Pomerleau Herve Inc St Georges de Beauce Que**	Water reservoir (phase IV) Que	2,118,496	271,200	2,114,696
Pomerleau Herve Inc St Georges de Beauce Que**	Works on the site and I M L Landscaping Ste Flavie, phase VII Que	1,930,636	1,187,633	1,187,633
Port Construction Ltd Dartmouth NS**	New wharf NB	1,693,430	351,611	1,693,430(f)
Construction & Pavage Portneuf Inc St Marc des Carrieres Que**	Wharf repairs Que	1,360,932	11,129	1,360,932(f)
Precision Builders (Windsor) Ltd Windsor Ont**	Marina development Ont	1,205,415		1,205,415
Les Prévoyants du Canada (Cie caution) (previously reported under SAF Construction Inc St Henri Que) Montreal Que**	Harbour improvements Que	1,320,675		1,320,675(f)
Quadra Construction Co Ltd Vancouver BC**	Harbour improvements No 7, wharf construction BC	442,765	336,727	336,727
M E C Richard Inc Havre aux Maisons Que	Manufacture fish unloading, conserving and ice making systems Que	715,609	197,837	715,609
D Robinson Contracting Ltd Nanaimo BC**	Rebuilding existing float BC	939,981		939,981
Rocois Construction Inc Ange Gardien Que**	Combined furnishing of laboratory and food services IML Ste Flavie, phase 9 Que	1,069,000	139,738	139,738
Sacrey Gid Ltd Mount Pearl Nfld**	Longliner wharf Labrador	604,054		604,054(f)
Sacrey Gid Ltd Mount Pearl Nfld**	Reconstruct community stage wharf tilting Nfld	348,887	2,000	347,438*(f)
Sacrey Gid Ltd Mount Pearl Nfld**	South breakwater reconstruction Labrador	310,525	272,022	310,525(f)
Sacrey Gid Ltd Mount Pearl Nfld**	Harbour development Labrador	422,880	387,294	387,294
Sass Manufacturing Limited Chatham Ont**	Installation of floats Ont	365,374	1,196	365,374
F W Sawatsky Winnipeg Man**	Water treatment freshwater institute Man	1,795,649	360,063	1,795,649
Simard et Beaudry Inc Montreal Que**	Construction of a breakwater Que	1,108,981	8,641	1,108,981(f)
Sintra Inc Montreal Que**	Harbour improvements Que	4,952,979	3,500	4,952,979
Lloyd G Smith Mabou NS**	Wharf extension NS	651,106		651,106(f)
Solid Holdings Ltd Corner Brook Nfld**	Phase II, buildings, Fishermen Service Centre Nfld	1,865,863	61,434	1,865,863
Les Entreprises Rene Soucy Inc Pointe au Pere Que**	Construction of a breakwater Que	349,876		176,336(f)
Stikine Construction Ltd Prince Rupert BC**	Float construction BC	890,120	204,715	890,120*(f)
Straight Shore Construction Ltd Musgrave Harbour Nfld**	Breakwater wharf Nfld	331,277	326,059	326,059(f)
Tidewater Construction Lower Sackville NS**	Wharf extension, harbour improvement NS	1,846,925	7	1,846,925(f)
Tidewater Construction Lower Sackville NS**	Breakwater NS	1,478,321	15,800	1,470,524*(f)
Time Construction Co Ltd St Bride's Nfld**	Reconstruct longliner wharf Nfld	727,470	324,582	647,183
Veasey Banks Excavating Ltd Nanaimo BC**	Breakwater repairs and parking lot construction BC	529,200	432,550	432,550
Verreault Navigation Inc Cte Matane Que**	Dredging Nfld	583,700		583,700(f)
Lemay Vican Inc Victoriaville Que**	Harbour improvements Que	2,537,756	122,919	2,537,756
Webb & Trace Ltd Victoria BC**	Renew floats BC	914,757		911,758(f)
Woodlawn Construction Dartmouth NS**	Harbour improvement and wharf construction NS	2,560,831	10	2,545,824*(f)
Zutphen Brothers Construction Ltd Port Hood NS**	Wharf reconstruction NS	2,932,011		2,865,908(f)
Zutphen Brothers Construction Ltd Port Hood NS**	Rubble mound breakwater NS	2,092,764		1,993,682*

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $62,444,072				
Department $62,444,072				
ADMINISTRATION PROGRAM $6,084				
INDIAN AND INUIT AFFAIRS PROGRAM $45,915,067				
Amaco Plumbing and Heating Co Ltd Winnipeg Man	Intake line pumphouse Man	399,482	10,196	399,482(*f*)
Anaheim Construction Ltd Saskatoon Sask**	School and water and sewer Beardy Okanasis Indian Reserve Sask	2,261,129	2,120,151	2,120,151
Anaheim Construction Ltd Saskatoon Sask	Construction of firehall Thunderchild Indian Reserve Sask	369,956	369,015	369,015
Antigonish Construction Ltd Antigonish NS	Construction of extension to sewer system NS	275,135		265,958(*f*)
Arnasson Industries Ltd Winnipeg Man**	Construction of a school Man	1,344,797	339,666	1,344,797(*f*)
Arnasson Industries Ltd Winnipeg Man**	Construction of school complex Nelson House Man	2,122,143	1,345,681	1,345,681
Beacon Mechanical Construction Ltd Port Coquitlam BC**	Mechanical and electrical BC	681,944	593,480	593,480
Binder Construction Ltd Edmonton Alta	Erminiskin Junior High School retrofit Alta	372,307	372,307	370,307(*f*)
Hayward Burry Ltd Gloverton Nfld**	Water system Martin Falls Indian Reserve #65 Ont	803,150		
Cecchetto and Sons Ltd Sudbury Ont**	Construction of sewage treatment plant Ont	694,913		694,913(*f*)
Cox Excavating A Division of 349538 Ont Ltd Tillsonburg Ont**	Water and sewer system Ont	2,883,948	899,947	899,947
Cox Excavating Marine and General Contractors Tillsonburg Ont**	Construction of water supply system Ont	2,307,664	1,525,799	2,110,556
Descon Enterprises Ltd Kelowna BC	Construction of water sewer system BC	990,773	325,866	990,773(*f*)
Fincan Construction Ltd Sault Ste Marie Ont**	New school and septic system Ont	315,787		315,787*
Garant Construction Ltd St Lazarre Que	St Augustin expansion Que	367,450	367,450	367,450(*f*)
Gardon Construction Ltd Winnipeg Man**	School complex and residence Man	367,202	367,202	367,202(*f*)
Gely Construction Ltd Ste Foy Que	Construction of water treatment system Que	497,687	144,388	497,687(*f*)
T W Judson & Son Ltd Emo Ont**	Installation of water supply Ont	616,998	49,386	616,998(*f*)
Kelsey Construction Co Ltd Winnipeg Man**	Renovations Waywayseecappo School Man	309,842	272,413	309,842*(*f*)
Kingsgrove Construction Ltd Winnipeg Man**	Construction of a school and teacherage Man	9,493,403	3,656,156	6,566,064
Kraft Construction Ltd Winnipeg Man**	Elementary school Man	1,893,786		1,893,786
Lancet Construction Ltd Edmonton Alta	Assumption School retrofit Alta	435,860	435,860	435,860(*f*)
Les Entreprises Guy Letarte Inc Beauport Que	Electrification Que	271,280	271,280	271,280(*f*)
Lima Harbour Construction Ltd Prince Rupert BC	Sewage disposal system BC	377,727	377,727	377,727(*f*)
Maritime Builders Ltd Sydney NS**	Construction of a school NS	1,228,000	544,083	1,228,000
C A McDowell Centralia Ont	Pic Mobert water supply system Ont	270,956	207,098	207,098
Miners Construction Ltd Saskatoon Sask	Renovations St Phillips School Sask	269,800	269,800	269,800
Norco Plumbing and Heating Winnipeg Man	Construct fourplex teacherage Man	296,169	296,135	296,135
Nor Est Renovations Ltd Caraquet NB	Construction of water reservoir NS	458,377		458,377(*f*)
Nor Est Renovations Ltd Caraquet NB	Water supply NS	284,507	284,507	284,507(*f*)
Or Del Construction Inc Beauport Que	Various electrical work Que	353,375	353,375	353,375(*f*)
Pace Greentree Builders Inc Winnipeg Man**	School construction Man	2,308,186	458,393	2,308,186
A K Penner and Sons Ltd Blumenort Man**	Construction of school addition Ont	6,612,046	3,455,102	6,594,546
A K Penner and Sons Ltd Blumenort Man**	School complex Man	8,503,965	344,220	344,220
P & M Construction Ltd Edmonton Alta**	Construction of school and teacherage Man	2,199,481	712,718	2,195,000
Herve Pomerleau Inc St Georges Que**	School construction Que	2,302,878		2,206,123
Protask Management Ltd Saskatoon Sask**	School complex Man	4,234,805		
Public Works Canada Willowdale Ont**	School addition Ont	3,620,000	3,452,102	3,452,102
Ring Contracting Ltd Parksville BC**	Site preparation BC	849,960	844,025	844,025
River North Construction Prince Albert Sask	Construction of elementary school Sask	349,697		349,697(*f*)
James Smith Band Heavy Construction Dept Kinistino Sask**	Water and sewer Sask	590,000	570,501	570,501
R A Smith Plumbing and Heating Co Ltd Nanaimo BC**	Mechanical and plumbing BC	272,024	157,159	157,159
Volker Stevin Contracting Ltd Calgary Alta**	Water and sewer Sask	973,702		941,309
Val d'Or Construction Ltd Val d'Or Que	Construction of water treatment plant Que	481,632	88,232	481,632(*f*)
Verigin Construction Ltd Vancouver BC**	School complex Man	6,442,995	4,818,230	4,818,230
Western Grater Contracting Ltd Victoria BC	Waste water collection system BC	1,103,306	308,762	1,103,306(*f*)
Westshore Construction Ltd North Vancouver BC	Construction of access bridge BC	408,269	408,269	408,269(*f*)
A J Wing Construction Ltd Thunder Bay Ont	Construction of teacherage Ont	411,175	180,895	411,175(*f*)
NORTHERN AFFAIRS PROGRAM $16,522,921				
Antler Construction Co Ltd Prince George BC**	Reconstruction of highway km 255.1 to 264.6 YT	2,311,321	827,535	2,280,463(*f*)
Deh Cho Corporation Ltd Fort Simpson NWT**	Clearing, grading, and drainage km 692.8 to 697.7 NWT	2,613,498	2,139,929	2,613,498(*f*)
Deh Cho Corporation Ltd Fort Simpson NWT**	Mackenzie highway subgrade km 686 to 689 NWT	2,490,930	411,906	411,906
General Enterprises Construction Ltd Whitehorse YT**	Gravel crushing, stockpiling km 592.3 YT	598,753	568,997	568,997

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Peter Kiewitt Sons Co Ltd Edmonton Alta	Reconstruction and paving km 15 to 40 NWT	3,087,492	180,213	3,087,492(*f*)
M & R Mechanical Construction Ltd Whitehorse YT**	Addition to Forestry Building YT	313,395	313,395	313,395(*f*)
Karl Mueller Construction Ltd Yellowknife NWT**	Clearing, grading, drainage of highway km 102.5 to 107.8 NWT	653,795	29,161	653,795(*f*)
Public Works Whitehorse YT**	Addition to Forestry Building YT	328,600	322,714	322,714(*f*)
Northern Arc Shipbuilders Ltd Hay River NWT**	Construction of ships NWT	809,920		777,920(*f*)
R W K Construction Ltd Edmonton Alta**	Construction of Fort Smith Office NWT	494,736		494,736
W A Soychuck Contracting Ltd Fort St John BC**	Clearing, grading and drainage of highway km 190.3 to 207.8 BC	2,720,986		2,712,986
Tower Arctic Ltd Montreal Que**	Construction of Frobisher Bay Office NWT	582,147	219,212	582,147
Melberg Verrico Contracting Ltd Whitehorse YT**	Km 105.7 to km 116.7, Klondike Highway YT	999,752	822	999,752*
NATIONAL DEFENCE $159,826,260				
DEFENCE SERVICES PROGRAM $159,826,260				
A & A Special Construction Ltd Toronto Ont	Extension to Curtis Hall CFCSC Ont	4,395,271	773,709	773,709
A/C Mechanical Ltd Ottawa Ont**	Computer installation Ont	267,470	7,071	267,470*(*f*)
Alberta Energy Company Ltd Calgary Alta	Construction and dual completion of development well Alta	302,800	220,992	220,992
Antioch Construction Corp Edmonton Alta	Air condition bldg Alta	308,263	1,250	308,263(*f*)
Atlas Construction Maritimes Ltd Fredericton NB	Access road Nfld	9,790,170	1,496,357	1,496,357
Award Industries Mechanical Ltd Laprairie Que	Megastructure, plumbing and heating podium Que	2,670,506	147,784	2,670,506*(*f*)
Bach-McDougall Eng & Contr Ltd London Ont	Construct access road, foundation for an antenna and radome and supply and installation of of prefabricated bldg Ont	298,895	76,832	76,832
Bacon Engineering Ltd Etobicoke Ont	Replacement of plant metering and controls Ont	350,707	8,832	350,707(*f*)
Ball Brothers Ltd Kingston Ont	Bldg extension and alterations Ont	1,107,589	10,660	1,107,589(*f*)
Bela Vista Homes Construction Ltd Medicine Hat Alta	Construct a decontamination centre Alta	753,684	680,943	680,943
Bellevue Construction Ltd Orleans Ont	Renovate recreation centre hangar Ont	966,077	863,590	966,077(*f*)
Joseph-Arthur Belley Entrepreneur Inc Chicoutimi Nord Que	CF armament support facility Que	716,306	2,811	716,306(*f*)
Bertram Bros Construction Ltd Barrie Ont	Construct refinishing facility Ont	525,891	287,029	525,891(*f*)
Bertram Bros Construction Ltd Barrie Ont	Addition and alteration to building Ont	536,068	507,233	536,068(*f*)
Bic Enterprises Ltd Dartmouth NS	5 married quarters NS	480,000	136,276	136,276
Big H Construction a Division of Big H Ltd Toronto Ont	Extension to men's Mess Ont	2,245,604	263,922	2,245,604(*f*)
Bilodeau Electrique Ltee Jonquiere Que	Upgrade primary power distribution system and telecom duct system Que	539,263	145,303	539,263(*f*)
Black & McDonald Ltd Ottawa Ont	Approach lighting Alta	421,650	201,715	201,715
Blunden Construction (1984) Ltd Halifax NS	Renovations to building NS	908,887	449,495	902,888
Blunden Construction (1984) Ltd Halifax NS	Building renovations NS	1,793,772	1,474,059	1,793,499
S Boyd Contracting Ltd Dartmouth NS	Extension to cafeteria and upgrade heating system NS	511,482	270,989	511,482(*f*)
Boyd & Garland Construction Ltd Dartmouth NS	Water treatment plant NS	1,450,741	16,278	1,450,741(*f*)
Boyd & Garland Construction Ltd Dartmouth NS	Design and construct 54 PMQs NS	4,090,690		4,082,690
Brule Construction Ltd Ottawa Ont	New Roman Catholic chapel Ont	960,416	223,418	223,418
Constructions B S L Inc Ville de Vanier Que	Avionics shop Que	1,720,387	35,567	1,720,387(*f*)
Dwight Burley Construction Ltd Kemble Ont	Quarters building Ont	493,520	489,460	489,460
Calor Mechanical Contracting Ltd Ottawa Ont	Renovations, building interior Ont	660,856	204,892	626,901
Cambrian Construction Ltd Dartmouth NS	Engine test cell bldg NS	972,307	207,930	972,307(*f*)
Campbell Construction Ltd Victoria BC	Plumbing/welding shop extension BC	285,288	249,196	249,196
Campbell Construction Ltd Victoria BC	Above water warfare training centre BC	928,211	877,003	877,003
Cana Construction Co Ltd Richmond BC	Upgrade dockyard jetty service BC	3,835,951	2,607,450	3,757,971
Cana Construction Co Ltd Richmond BC	Construction of hospital and dental clinic BC	6,549,807	4,035,955	6,499,241
Canada Fence & Pipe Ltd Calgary Alta	Security fence Alta	600,305	419,939	600,168
Can-Fab Industries Ltd Regina	Replace fire pump building and upgrade water distribution system Sask	307,715	14,931	307,715(*f*)
Capton Holdings Ltd Edmonton Alta	Construct Avionics Bldg Alta	5,124,412	8,292	5,124,412(*f*)
Cardinal Construction Co Ltd Moose Jaw Sask	Renovations to kitchen, Officers' Mess Sask	334,775	4,946	334,775(*f*)
Central Perma Coatings Ltd Caledon East Ont	Renovate building Ont	344,889	343,889	343,889
Central Canadian Structures Ltd Fort Whyte Man	Garage, addition to building Man	871,990	307,442	307,442
Chubb Security Systems Mississauga Ont	Upgrading fire detection and suppression system NS	1,033,981	962,236	962,236
Les Constructions C L D Inc Jonquiere Que	Additions to Base Transport Bldg Que	302,354	1,249	302,354(*f*)
Clements Electric Ltd Edmonton Alta	Sequence flashing approach lighting Sask	442,555	1,800	442,555(*f*)
J D Coad Construction Co Ltd Trenton Ont	Additions and alterations to building Ont	377,000	367,629	367,629
Construction G C P Inc Quebec Que	New sanitary installation Que	394,563	349,938	393,563
Constructions E L Inc Repentigny Que	Addition—Fire hall Que	299,498	172,973	299,498(*f*)
Cote & Ryde Construction Ltd Ottawa Ont**	New entrance Ont	1,014,181	1,014,181	1,014,181(*f*)
Cupido Construction Ltd Kingston Ont	Addition to C E Bldg Ont	380,448	19,798	19,798
Davan Construction Ltd Mission BC	Three classroom additions BC	396,075	309,425	396,075(*f*)
Les Déboisements Dufour Inc St Felicien Que	Brush control of training area Que	674,700	218,608	218,608
Delta Aggregates Ltd Delta BC	Building pre-load armoury BC	795,000		
Dineen Construction (Atlantic) Ltd Dartmouth NS	Canadian Forces Hospital NS	18,051,190	637,720	18,028,358

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Dineen Construction (Atlantic) Ltd Dartmouth NS	Construct syncrolift extension NS	8,365,180	7,487,081	7,830,909
Dineen Construction Ltd Edmonton Alta	Fuel system/composite repair engine bay facility Alta	5,852,701	70,367	5,852,701(*f*)
Dineen Construction Ltd Winnipeg Man	Control tower Sask	1,520,157	24,184	1,520,157(*f*)
H R Doornekamp Construction Ltd Odessa Ont	Construct annex to building Ont	392,452	11,178	392,452(*f*)
Eastern Canadian Structures Ltd Ste Croix NS	Sonobuoy ready-use facility NS	301,558	2,993	301,558(*f*)
Ediltec Construction Montreal Quebec	Megastructure—Swimming pool Que	932,116		856,333
Elf Construction and Management Services a Division of Modern Cabinet Industries Ottawa Ltd Nepean Ont	Renovate training building Ont	1,181,498	1,154,223	1,154,223
Ellwood-McRorie Ltd Portage LaPrairie Man	Armoury gunshed Man	347,711	24,307	347,711(*f*)
Les Entreprises Quebec Hab Ltee Quebec Que	Construct dental clinic Que	813,375	174,225	174,225
Les Entreprises Quebec Hab Ltee Quebec Que	Chemical disposal system Que	276,647	39,366	276,647(*f*)
Erskine Bldg Corp Toronto Ont	100 single officers' quarters Ont	3,107,311	649,048	649,048
Erskine Bldg Ltd Halifax NS	116 single quarters NS	6,194,587	1,247,527	1,247,527
Fanad Enterprises Ltd Waterloo Ont	New Administration and Training Bldg Ont	485,163	166,399	166,399
Farmer Construction Ltd Victoria BC	Base construction Engineering Bldg BC	4,245,722	3,878,429	4,204,047
Foster Wheeler Ltd St Catharines Ont	Construct fluidized bed heating plant PEI	13,316,973		13,316,973*(*f*)
Foundation Maritime a Division of The Foundation Co of Canada Ltd Eastern Passage NS	Utilities/jetty 8 improvements NS	17,993,775	65,011	17,993,775(*f*)
Fraser-Brace Maritime a Division of Pigott Construction Ltd Halifax NS	Construct Maritime Command HQ Bldg NS	14,232,498	10,166,563	12,820,578
Fraser-Brace Maritime Ltd Halifax NS	Deck structure and utilities, jetties NS	6,561,690	7,580	6,561,690(*f*)
Fraser-Brace Maritime Ltd Halifax NS	SRU (A) Building/jetty 2 complex NS	40,965,177	20,649	40,965,177(*f*)
Gardon Construction Ltd Winnipeg Man	RCA Museum renovations Man	468,093	436,164	436,164
Garvey Construction Ltd Ottawa Ont	Renovate for quartering Ont	383,975	330,368	330,368
G B L Construction Ltd Edmonton Alta	Replace carports MQ area Alta	391,318	4,500	391,318(*f*)
Gen-Mec Construction Co Ltd Bonnyville Alta	10 FTTU CF-18 facility Alta	4,208,597	6,675	4,208,597(*f*)
The General Accident Assurance of Canada & Kelly Leduc Ltd Ottawa Ont	Supply of finished hardware Que	316,632		315,921
Gil-Bern-Charles Corp Ltd Nepean Ont	Construction of Military Police Bldg Ont	800,042	352,765	798,608
Granville Enterprises Ltd Gander Nfld	Canex Bldg Nfld	382,439	43,455	382,439(*f*)
Greyleith Engineering and Construction Ltd Ottawa Ont	Grounds maintenance building Ont	740,000	65,708	65,708
Herb Bate Ltd Victoria BC	Sewage treatment facility BC	485,000	478,852	478,852
Houle Electric Ltd Vancouver BC	Install electric heat BC	440,200	184,850	184,850
Les Immeubles P H B Enr Beauceville Que	Beauceville Armoury Que	673,410	673,410	673,410(*f*)
J & M Electric Ltd Medicine Hat Alta	Install heat, fire alarm and pump monitoring systems Alta	279,511		267,034
Janin Bldg & Civil Works (1983) Ltd Toronto Ont	Construct Base maintenance facility Ont	11,329,598	7,544,580	10,050,990
Janin Bldg & Civil Works (1983) Ltd Toronto Ont	Armoured Vehicle Bldg Ont	456,393	357,312	451,458
Janin Bldg & Civil Works (1983) Ltd Toronto Ont	HQ Bldg Ont	13,504,404	10,826,274	12,197,368
JCR Construction Ltd Victoria BC	ADP facilities BC	889,590	7,004	889,590(*f*)
Kaland Construction Ltd Calgary Alta	136 single quarters Alta	2,887,228	2,060,216	2,060,216
Kamrus Construction Ltd Don Mills Ont	Building Ont	2,086,659	819,971	819,971
Kerkhoff Construction Group Ltd Chilliwack BC	84 single quarters BC	3,870,178	3,159,399	3,159,399
King Construction Ltd Fredericton NB	Salvage Ammo Bldg NB	553,620	553,620	553,620(*f*)
Lakh Construction Corp St Albert Alta	Building Alta	365,890	658	365,890(*f*)
Lakh Construction Corp St Albert Alta	Missile maintenance shop addition Alta	386,794	374,809	374,809
Laval Fortin Limitee Alma Que	Flight simulator facility Que	894,417	4,501	894,417(*f*)
Laval Fortin Limitee Alma Que	Construct 100 MQs Que	7,635,000		
Laval Fortin Limitee Alma Que	Long range radar installation NWT	28,350,000		
Alain Lavoie Ltee Chicoutimi Que	Multi-use maintenance facility Que	6,770,819	452,471	6,765,705
Lear Construction Services Ltd Calgary Alta	Vehicle wash bays Alta	1,092,197	1,036,285	1,036,285
Liddell Contracting Ltd Victoria BC	Third floor addition BC	509,819	442,908	442,908
Lisgar Construction Co Bolton Ont	230 single quarters Ont	7,890,225	2,240,112	2,240,112
D J Lowe (1980) Ltd Deep Brook NS	Boat repair/storage bldg NS	340,120	121,038	121,038
MacLean Construction Ltd Charlottetown PEI	Renovations to hangar PEI	316,306	146,727	316,306(*f*)
Markus and Son Ltd Pembroke Ont	Fire hall extension Ont	262,984	121,568	121,568
Massicotte Bros Construction Ltd Vanier Ont	Renovate building Ont	339,281	307,371	307,371
W G McDonald Construction Ltd Ottawa Ont**	Shielded room Ont	674,054	674,054	674,054
M J B Excavating Ltd Medicine Hat Alta	Extension to vehicle hardstand Alta	260,860	260,860	260,860(*f*)
Municipal Contracting Ltd Bedford NS	Jetty structure/utilities NS	5,259,920	1,563	5,259,920*(*f*)
Newklas Construction Canada Ltd Calgary Alta	Officers' quarters extension Alta	301,944	290,440	290,440
Nordman Construction Co Caledon East Ont	Refit building Ont	497,859	443,109	497,859(*f*)
Olivit Construction Ltd Maple Ridge BC	Boat maintenance building BC	251,331	234,035	246,927*
OMSAC Developments Ltd Calgary Alta	HMCS Tecumseh Bldg Alta	5,245,185	1,324,412	1,324,412
Ottawa Greenbelt Construction Co Ltd Gloucester Ont	Water main, sanitary and storm sewers and electric services Ont	1,038,115	66,518	1,038,115(*f*)
PCL Contruction Ltd Winnipeg Man	Construction of Aircommand Headquarters Man	19,320,448	13,460,637	18,361,036
P D I Structures (Ottawa) Inc Ottawa Ont**	Alterations to computer centre Ont	1,092,001	134,232	1,092,001*
Pentagon Bldg Corp Ltd Edmonton Alta	General purposes vehicle garage Alta	739,570	440,487	440,487
Perma Construction Ltd Victoria BC	Fire safety upgrading and sprinkler system BC	281,865	281,865	281,865(*f*)
Perma Construction Ltd Victoria BC	Renovations to building BC	614,841	169,229	169,229
Phoenix Construction and Engineering Co Ltd Truro NS	Construction of 12 single junior ranks quarters NS	261,454	1,884	261,454(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
La Compagnie de Construction Gaston Picard Inc Charny Que	Construct 360 single quarters Que	8,082,809	3,983,850	3,983,850
Gaston Picard Contruction Co Inc Charny Que	New computer room Que	435,081	18,142	435,081(*f*)
Pirocle Inc Quebec Que	Enlarge kitchen in Officers' Mess Que	258,880	8,182	258,880(*f*)
Herve Pomerleau Inc Cte de Beauce Que	Multi-use maintenance facility Que	2,180,264	3,148	2,180,264(*f*)
Prairie West Construction Ltd Edmonton Alta	Construct apron Alta	1,514,960	1,229	1,514,960(*f*)
Paul Radke Plumbing and Heating Ltd Kingston Ont	Air conditioning system Ont	267,915	2,784	267,915(*f*)
Riverside Excavating Ltd Clearbrook BC	Upgrading security system BC	348,502	89,189	348,502(*f*)
D Robinson Contracting Ltd Nanaimo BC	Construct Communication Troop Bldg BC	381,249	327,705	327,705
Rocca Construction Ltd Saint John NB	Construct HMCS Scotian Bldg NS	4,655,963	126,284	4,655,963(*f*)
Roscoe Construction Ltd Cambridge Station NS	Renovations to Officers' Mess NS	1,352,766	1,262,173	1,325,184
R W K Construction Co Ltd Edmonton Alta	Extension to building Alta	388,856	121,123	121,123
S & S Electric Ltd Chilliwack BC	Upgrade primary power distribution system BC	425,537	415,748	415,748
Sagonaska Builders Ltd Belleville Ont	Extension to building Ont	473,487	461,890	461,890
Shannon & Sims Dev Ltd Edmonton Alta	Construction of prefabricated supply building Alta	430,041	4,421	430,041(*f*)
Shannon & Sims Dev Ltd Edmonton Alta	Renovate buildings Alta	333,329	10,053	333,329(*f*)
Sharcon Construction Reg'd Division of 369949 Ont Ltd Ottawa Ont	All weather tank wash facility NB	785,756	11,921	780,409
Solemeg Ltee—City of Rimouski—Transport Canada Rimouski Que	Land and buildings, Naval Presence Que	850,000	850,000	850,000(*f*)
Solid Construction Ltd Corner Brook Nfld	Military Police Station Nfld	417,895	2,315	417,895(*f*)
Spence Bros Construction Ltd Langley BC	Construct garage BC	300,024	233,315	233,315
Stangate Weld-All Canada Ltd Dartmouth NS	Install hyperbaric chamber Alta	310,642	5,732	310,642(*f*)
Swagger Construction Ltd Abbotsford BC	Kitchen addition BC	358,760	353,724	353,724
Swagger Construction Ltd Abbotsford BC	600 metre classification range BC	1,047,254	714,482	714,482
Construction Sylt Ltd St Hubert Que	Construct welding shop Que	316,660	5,847	316,660(*f*)
Taplen Construction (1979) Ltd Ottawa Ont	Renovate quarters Ont	337,984	337,984	337,984(*f*)
Tarad Industries Ltd Edmonton Alta	Vehicle wash hardstand and addition to Mess Alta	967,304	942,592	942,592
Tesc Contracting Ltd Sudbury Ont	Armoury extension Ont	2,131,148	16,452	2,131,148(*f*)
Tower Masonry Contractors Ltd Dartmouth NS	Construction of 30 PMQs NS	2,390,009	25,393	2,390,009(*f*)
Trident Construction Co Ltd Lunenburg NS	Sonobuoy storage facility NS	286,186	23,655	286,186(*f*)
Union des Carrieres et Pavages Limitee Charlesbourg Que	Upgrading storm and sanitary sewer system Que	371,812	254,990	371,812(*f*)
Union des Carrieres et Pavages Limitee Charlesbourg Que	Outside services for simulation facility Que	308,500	134,323	134,323
Construction J M Valle Inc Brossard Que	Construction of ammo storage facility Que	297,115	287,837	287,837
Van Boxmeer Construction Co Ltd Lucan Ont	Extension to chapel Ont	274,482	272,115	272,115
Vie-Bilt General Contractors Ottawa Ont**	Computer room renovations Ont	503,000	11,851	11,851
Wakefield Construction Ltd Victoria BC	Third floor extension BC	275,901	34,459	275,901(*f*)
Western Grater Contracting Ltd Victoria BC	Sewage treatment and disposal system BC	449,275	421,050	449,275(*f*)
Western Plumbing and Heating Co Ltd Dartmouth NS	Additional boiler NS	1,057,495	141,887	141,887
Westland Construction Ltd Winnipeg Man	Renovation and extension to building Man	257,322	32,667	257,322(*f*)
J Whalley Construction Ltd Elderbank NS	Construct battalion QM NS	718,814	39,004	718,814(*f*)
Wide Span Steel (1973) Ltd Winnipeg Man	Construction of prefabricated supply building Man	512,999	342,613	512,999(*f*)
George Wimpey (Canada) Ltd Toronto Ont	CF School of Administration and Logistics Ont	4,505,912	630,074	4,499,465
A H Winter & Son Construction Ltd Victoria BC	Sewage treatment and disposal system BC	399,784	141,513	141,513
Woodlawn Construction Ltd Dartmouth NS	Removal of excess underwater riprap and harbour bottom materials NS	415,229	196,037	415,229(*f*)
NATIONAL HEALTH AND WELFARE $49,146,840				
Department $49,146,840				
MEDICAL SERVICES PROGRAM $17,910,135				
Agrena Arctic Ltd Peterborough Ont**	Construction of a nursing station NWT	1,856,153	28,352	1,856,153*
Belcher Construction Ltd Boisbriand Que**	Construction of a nursing station and residence NWT	1,529,928	6,679	1,529,928*(*f*)
R Berg Construction Management Ltd Edmonton Alta**	Construction of a nursing station and residence NWT	1,457,761	1,457,761	1,457,761
R Berg Construction Management Ltd Edmonton Alta**	Construction of a nursing station NWT	1,509,554	2,863	1,509,554(*f*)
Bratt Construction Co Ltd Hyde Park Ont**	Construction of single unit accommodation Ont	460,480		460,480(*f*)
Comstock International Ltd Sudbury Ont**	Renovations to a hospital Ont	303,253	163,253	303,253(*f*)
Con-Pro Industries (Man) Ltd Winnipeg Man**	Construction of a nursing station NWT	2,029,637	160,478	2,022,916*
Paul Daoust Construction Ltd Ottawa Ont**	Renovation of a nursing station NWT	393,430	393,430	393,430
Hearn Stratton Construction Ltd Edmonton Alta**	Construction of a nursing station NWT	1,616,343	106,904	1,616,343
Hembruff & Dambrowitz Ltd Matheson Ont**	Construction of a fourplex Ont	583,217	491,713	583,217
Hembruff & Dambrowitz Ltd Matheson Ont**	Construction of a five unit single accommodation Ont	570,516	387,595	570,516
Les Entreprises Guy Letarte Inc Beauport Que**	Construction of a health centre Que	1,118,820	11,277	1,118,820(*f*)
Mardsen's Ltd Yellowknife NWT**	Construction of a clinic cabin NWT	331,576	557	331,576(*f*)
Mardsen's Ltd Yellowknife NWT**	Construction of a nursing station and residence NWT	1,228,740	1,228,740	1,228,740
MNT Custom Builders Ltd Thunder Bay Ont**	Construction of a fiveplex Ont	761,317	17,734	761,317(*f*)
Northern Services High Level Alta**	Construction of a staff residence Alta	291,767	34,267	291,767(*f*)
Northern Services High Level Alta**	Construction of a staff residence Alta	288,296		258,300(*f*)
Construction Armand Parisée Inc Sept Iles Que**	Construction of a health centre Que	458,803		457,667(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
PCL Construction Ltd Yellowknife NWT**	Construction of a nursing station and residence NWT	1,385,612	906,653	906,653
A K Penner and Sons Ltd Blumenort Man**	Renovation of a nursing station Ont	867,504	82,187	867,504*(J)
A K Penner and Sons Ltd Blumenort Man**	Construction of a nursing station Ont	893,966	162,184	893,966(J)
P & M Construction Ltd Edmonton Alta**	Construction of a nursing station NWT	1,782,884	1,700,631	1,700,631
Public Works Canada Ottawa Ont	Construction by day labour of a nursing station Sask	1,509,000	399,544	1,425,644(J)
Public Works Canada Ottawa Ont	Construction by day labour of a health station Sask	728,518	17,518	728,518(J)
Public Works Canada Ottawa Ont	Construction by day labour of a nursing station Sask	1,291,000	476,819	476,819
Public Works Canada Ottawa Ont	Renovations by day labour of a nursing station Man	427,500		9,917
Public Works Canada Ottawa Ont	Renovations by day labour at the hospital residence Man	824,805		824,805(J)
Public Works Canada Ottawa Ont	Construction by day labour of a residence Man	805,432	548,402	707,737
Public Works Canada Ottawa Ont	Renovations by day labour of a residence Man	805,731	169,372	582,842
Public Works Canada Ottawa Ont	Upgrading by day labour of the heath facility Man	759,075	575	759,075(J)
Public Works Canada Ottawa Ont	Construction by day labour of a health station Sask	1,397,666	32,966	1,397,666(J)
Southridge Construction St Albert Alta**	Construction of a nursing station and residence NWT	1,208,079	1,018,272	1,018,272
Summit Construction Ltd & Turner Development Ltd Whitehorse YT**	Construction of a health centre YT	638,218	638,218	638,218(J)
Summit Construction Ltd & Turner Development Ltd Whitehorse YT**	Construction of a staff residence YT	504,697	2,221	504,697(J)
Tower Arctic Ltd Montreal Que**	Construction of a sixplex NWT	1,379,342	480,821	1,379,341
HEALTH PROTECTION PROGRAM $7,816,750				
Comstock International Ltd Ottawa Ont**	Refurbish fume hood exhaust system in laboratories Ont	1,380,321	10,050	1,240,321[2](J)
C D Davison Co Ltd Halifax NS**	Architectural and engineering services—Laboratory and office facility NS	835,000	189,141	189,141
Mathers and Haldenby Architects Incorporated Toronto Ont**	Architectural and engineering services—Addition to Radiation Protection Laboratory Building Ont	1,093,000	356,421	356,421
Unecon Partnership Vancouver BC**	Architectural and engineering services—Laboratory and office facility BC	847,240	161,891	783,421
Voth Brothers Construction Ltd Abbotsford BC**	Construct laboratory and office facility BC	8,665,760	6,667,706	7,449,109
XV OLYMPIC WINTER GAMES PROGRAM $23,419,955				
Cana Management Ltd Calgary Alta**	Canada Olympic Park Alta	1,605,131	1,443,206	1,443,206
Cook Culham Montgomery Pederson & Valentine Calgary Alta**	Canada Olympic Park Alta	600,000	259,496	475,095
Energroup Systems Ltd Calgary Alta**	Canada Olympic Park Alta	488,484	23,470	23,470
GMD Muella Lifts Ltd Vernon BC**	Canada Olympic Park Alta	1,311,588		
KVN Heavy Construction Ltd Calgary Alta**	Canada Olympic Park Alta	2,287,707	335,911	2,287,707(J)
KVN Heavy Construction Ltd Calgary Alta**	Canada Olympic Park Alta	6,807,244	6,219,510	6,219,510
Menac Electrical-Mechanical System Ltd Calgary Alta**	Canada Olympic Park Alta	2,412,329	1,651,903	1,651,903
Public Works Canada Ottawa Ont**	Canada Olympic Park Alta	15,248,000		15,248,000(J)
Reid Crowther & Partners Ltd Calgary Alta**	Canada Olympic Park Alta	1,250,000	573,328	1,142,442
Riverton Construction Ltd Calgary Alta**	Canada Olympic Park Alta	2,467,919	450,644	2,467,919
Roadway Earthmoving Ltd Calgary Alta**	Canada Olympic Park Alta	364,446	155,173	363,446(J)
RW Landmark Construction Ltd Calgary Alta**	Canada Olympic Park Alta	2,600,410		
Sonmor Excavating Ltd Calgary Alta**	Canada Olympic Park Alta	333,976	263,582	263,582
WA Stephenson Construction (Western) Ltd Calgary Alta**	Canada Olympic Park Alta	1,040,761		
WA Stephenson Construction (Western) Ltd Calgary Alta**	Canada Olympic Park Alta	5,673,080	5,620,403	5,620,403
Stone & Webster Canada Ltd Calgary Alta**	Canada Olympic Park Alta	1,150,000	633,020	1,135,314
Stuart Olson Industrial Contractors Ltd Calgary Alta**	Canada Olympic Park Alta	514,696	508,920	508,920
Underwood McLellan Ltd Calgary Alta**	Canada Olympic Park Alta	2,200,000	946,518	2,200,000(J)
Volker Stevin Contracting Ltd Calgary Alta**	Canada Olympic Park Alta	3,578,577	3,297,260	3,297,260
NATIONAL REVENUE $1,455,258				
Customs and Excise $1,438,439				
Graham Construction Ltd Regina Sask**	Construction of a new Customs facility Sask	359,319	55,000	359,319(J)
M R B Contractors Fredericton NB**	Construction of a new Customs facility NB	414,000	157,178	157,178
Silcher Construction 1976 (Ltd) Medicine Hat Alta**	Construction of new canopy, handicap washroom and ramp and restoration and reparation of two (2) residences Alta and Sask	255,992	255,397	255,397
Taxation $16,819				
PUBLIC WORKS $637,631,842				
Department $637,631,842				
SERVICES PROGRAM $512,860,502[3]				
Alumicor Ltd Bedford NS	Window replacement, Government of Canada Building Annex NB	303,092		303,092

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Blackrock Construction Ltd Sydney NS	Renovations, Science Building NS	841,103	40,834	814,103
Donalco Inc Scarborough Ont	Asbestos removal NB	696,388	475,906	696,388
Dover Corporation Ltd Saint John NB	Upgrading elevators, Income Tax Building NB	274,933	84,716	274,933
J W Lindsay Enterprises Ltd Dartmouth NS	Roof replacement, Ralston Building NS	359,260	359,260	359,260
Lundrigans Construction Ltd Dartmouth NS	Interpretive Center, Shubenacadie Canal NS	843,549	309,359	309,359
McAlpine of Newfoundland Ltd Rexdale Ont	Wharf—Phase IV, dock and service facility NS	4,850,297	1,300,000	4,634,356*(f)
Schurman Construction Summerside PEI	Improvements and space optimization PEI	398,655	383,855	383,855
ACCOMMODATION PROGRAM $79,699,364				
Acco Canadian Material Handling Burlington Ont	Construction of "GEP" Que	4,435,522		4,434,522*
Ainos Construction Ltd Ottawa Ont	Main Statistics Canada Building, automatic sprinkler system Ont	455,072	455,072	455,072(f)
Armenia Rugs Tapis Ltd Ottawa Ont	Place du Portage Phase I, replace carpets Que	303,010	303,010	303,010(f)
Arteco Concept Construction Inc Montreal Que	Addition to building Que	424,333	242,395	242,395
Bacon Engineering Ltd Toronto Ont	Central heating plan, oil to gas conversion Ont	292,809		292,809(f)
Bennett and Wright Ltd Ottawa Ont	Lester B Pearson Bldg, installations of sprinkler system Ont	1,167,000	326,154	326,154
Black and McDonald Limited Ottawa Ont	Booth Building, alterations water mains Ont	303,707	285,984	303,707(f)
Black and McDonald Limited Ottawa Ont	Place du Portage Phase IV, installation of 400 KW UPS system Que	273,143	273,143	273,143
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up ground floor, phase I Que	304,965	206,925	206,925
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up third floor Que	411,796	320,123	320,123
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up fourth floor Que	280,535	280,535	280,535(f)
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up fifth floor Que	368,546	368,546	368,546(f)
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up sixth floor Que	367,223	297,240	297,240
Brown and Father Construction Surrey BC	Harry Stevens Building, space optimization BC	331,235	235,209	331,235*(f)
Ed Brunet et Fils Hull Que	Eastern track, satellite station Que	489,591	486,973	486,973
W M S Burnside Canada Ltd Ottawa Ont	Lorne Building, wall reconstruction Ont	508,410		508,410(f)
Calor Mechanical Contracting Ltd Ottawa Ont	RCMP Information Centre, modifications to air conditioning Ont	536,903	52,558	536,903(f)
Caminiti Construction Inc Montreal Que	Pump stations and guard houses Que	491,595		479,360*
Campeau Corporation Montreal Que	Construction of complex Que	31,407,731	150,171	31,143,586
Campeau Corporation Montreal Que	Construction of complex Que	11,468,754	100,452	11,233,776
Canadian Museum Construction Corporation Ottawa Ont	New National Gallery of Canada, new utility tunnel Ont	600,000	60,000	600,000(f)
Caniwi Enterprises Ltd Whitehorse YT	Customs border station YT	1,233,347		1,233,347(f)
Chubb Security Systems Ltd Vanier Ont	Bank of Canada Building, security systems Ont	647,309	12,247	647,309(f)
Comstock International Ltd Nepean Ont	Parliament Hill, Centre Block, installation of conduits for oasis system Ont	264,200		264,200*(f)
Connan et Gravel Construction Ltee Laval Que	Construction of complex Guy Favreau Que	339,091	3,890	339,091(f)
Construction Lavoie Tremblay Delorme Inc Laval Que	Bromasse installation Que	421,445	64,823	421,445(f)
Construction Pie IX Inc Montreal North Que	Renovation Que	628,637	233,804	233,804
Construction Roger Blouin Inc Vanier Que	Exterior of a federal building Que	2,907,839	2,265,560	2,906,520*
Construction Val Gil Ltee Rimouski Que	Renovation to a building Que	313,768	(1,088)	313,768(f)
D&M Enterprises Ottawa Ont	Building 88 and 90 C E F, exterior renovations Ont	369,115	369,115	369,115(f)
Delphis Cote Ltee Montreal Que	Repair roof Que	281,740	211,740	281,740(f)
Doyle Construction Co Ltd Vancouver BC	Pacific Highway, border crossing, phase 2 BC	893,047		893,047(f)
Ellis-Don Ltd Vancouver BC	Heritage redevelopment, Sinclair Centre, Block 15 BC	25,443,164	10,627,546	24,767,395
Falla Construction Ltd Hamilton Ont	Renovations for CEIC Ont	507,530	459,177	507,530(f)
Ferano Construction Ltd Ottawa Ont	Parliament Hill Centre Block, enclosure and reinstatement for oasis system Ont	312,805		312,805*(f)
Formco Inc St Leonard Que	Construction of complex Que	981,281	3,064	981,281(f)
470698 Ontario Ltd O/A Mario Dalla Bona Construction Windsor Ont	Space optimization refit Ont	634,849	634,849	634,849(f)
Franki Canada Ltd Mount Royal Que	Installation of boxes Que	1,109,372	180,000	1,109,372*
Garvey Construction Ltd Ottawa Ont	National Aviation Museum, fit-up of stolport bldgs Ont	302,409	5,285	302,409(f)
Gateway Building Supply Limited Thunder Bay Ont	Renovations Ont	766,109	148,053	148,053
Grinnell Fire Protection Systems Co Ltd Ottawa Ont	La Promenade Bldg, fire protection improvements Ont	295,906	194,486	295,906
Guelpha Construction Ltd Courtenay BC	Renovations, Federal Building BC	2,266,553	1,574,223	1,574,223
Janin Construction Inc Quebec Que	New building Que	1,850,333	302,800	1,850,333
Tom Jones Construction Inc Thunder Bay Ont	Asbestos removal Ont	520,065	520,065	520,065(f)
Kamrus Construction Ltd Don Mills Ont	Acquifer thermal energy storage Ont	1,597,567	87,773	1,471,762*
Klondike Enterprises Ltd Whitehorse YT	Installation of individual hot water heating plants YT	657,476	(222)	657,476(f)
La Commission Scolaire Regionale de l'Outaouais Hull Que	Purchase of a school Que	26,288,426	1,304,232	15,528,512
Les Constructions Deschenes Ltee Aylmer Que	Reconstruct entrance and roadways Que	254,045		254,045
J Lewin Inc Montreal Que	Fit-up, phase B Que	544,000	530,970	544,000
Lionel Maldemay et Fils Ltee Gaspe Que	Renovation of federal building Que	784,763	578,003	578,003
V K Mason Montreal Que	Approach ramp and various frames Que	998,084	624,768	998,084(f)
V K Mason Montreal Que	Construction of complex Que	2,081,777	44,925	2,081,777(f)
Massicotte Bros Ltd Vanier Ont	David Florida Laboratory, additions Ont	2,580,254	1,205,700	2,580,254*
Massicotte Bros Ltd Vanier Ont	David Florida Laboratory, additions, west side Ont	1,518,054	509,263	509,263

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Massicotte Bros Ltd Vanier Ont	Rideau Hall, main kitchen renovations Ont	526,247	526,247	526,247
Massicotte Bros Ltd Vanier Ont	Wellington Building, alterations Ont	1,079,191	461,122	461,122
W G McDonald Construction Co Ltd Ottawa Ont	Bank of Canada Bldg, fit-up, phase 1A Ont	904,437		904,437(*f*)
S McNally and Sons Limited Hamilton Ont	Extension of steam and chilled water-mains Ont	4,017,391	3,715,669	4,017,023
Fernand Menard Inc Montreal Que	Energy system Que	891,732		891,732(*f*)
Michael Monteith Enterprises Ltd Orillia Ont	James Bay District Office Ont	733,066	56,564	733,066*(*f*)
Claude Morin Inc Montreal Que	Renovation of Physical Education Centre Que	949,933	949,933	949,933
Murphy and Morrow Ltd Aylmer Que	Place du Portage Phase IV, general office renovations Que	1,371,767	1,250,342	1,250,342
Nekison Engineering and Contractors Limited Toronto Ont	Boiler replacement Ont	315,415		
New Dimension Building Products Edmonton Alta	Replace windows NWT	330,105	318,152	318,152
Northal Construction Ltd Montreal Que	Renovation and transformation Que	2,751,287	2,459,259	2,459,259
P & M Construction Ltd Edmonton Alta	Building construction NWT	3,562,882	2,196,431	2,196,431
Perma Construction Ltd Victoria BC	Space optimization/refit BC	465,037	322,973	465,037*(*f*)
Plomberie Michel Inc Montreal Que	Central heating plant, installation of four stack economizers Ont	308,065	376	308,065(*f*)
Herve Pomerleau Inc St Georges de Beauce Que	Renovation and transformation Que	19,818,140	2,333,636	2,333,636
Precision Manufacturing Inc Lachine Que	Louis Saint-Laurent Building, supply and install screens Que	991,792	975,372	975,372
Rahm Construction Ottawa Ont	National Research Council, Chemistry Bldg, additions Ont	3,914,866	614,707	3,914,966*
Rahm Construction Ottawa Ont	Sir Alex Campbell Bldg, conversion Annex "C" Ont	1,926,719	1,795,987	1,795,987
Rampart Enterprises Limited Toronto Ont	Scarborough (lease-purchase) Ont	2,999,145	783,595	2,852,783*
Rescon Construction Ltd Surrey BC	Agriculture inspection facility BC	389,168	380,718	380,718
Sagonaska Builders Limited Belleville Ont	Asbestos removal Ont	485,163	2,164	485,163(*f*)
Gabriel Savard Inc Chicoutimi Que	Landscaping Que	540,003	470,797	470,797
Somec Inc Quebec Que	Solar captors Que	297,802	20,171	297,802*(*f*)
Structure Editec Inc Montreal Que	Foundation and framework Que	2,900,203	1,347,688	1,347,688
Tarcon Ltd Ottawa Ont	Animal Research Centre, Greenbelt Farm Ont	315,020	60,020	315,020(*f*)
Thomas Fuller Construction Co Ltd Ottawa Ont	Construction of National Aviation Museum Ont	17,155,106	9,845,869	15,909,534
Thor Construction Calgary Alta	Building renovations Alta	278,797	270,513	270,513
Torontario Engineering Div of Torontario Mechanical Electrical Company Ltd Toronto Ont	Preconstruction, tenant fit-up Ont	677,000	677,000	677,000(*f*)
Vie-Bilt General Contractors Inc Ottawa Ont	Conference Centre Ont	682,969	1,566	682,969(*f*)
Vipond Automatic Sprinkler Co Ltd Nepean Ont	Supreme Court Bldg, upgrading fire emergency and life support systems Ont	551,909	452,609	551,909
Vipond Automatic Sprinkler Co Ltd Nepean Ont	Victoria Memorial Museum Ont	918,642		918,642(*f*)
Voth Brothers Construction (1974) Ltd Abbotsford BC	Pacific Highway, border crossing, phase 3 BC	9,219,430	6,158,169	9,219,430
Wallace and Akins of Alberta Ltd Lethbridge Alta	Building renovations Alta	3,357,733	241,742	3,357,733(*f*)
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM $5,368,082				
Alden Contracting Ltd Welland Ont	Canal bank repairs Ont	405,726	7,800	405,726*(*f*)
R L Belleau Inc Ville Vanier Que	Expropriation of land—Vieux Port de Quebec Que	425,000	425,000	425,000(*f*)
Construction Roger Blouin Inc Ville Vanier Que	Interior envelope and division Que	4,243,287	36,103	4,243,286
Continental Asphalte Inc Shawinigan Que	Re-fitting of Vieux Port Que	1,435,850		1,435,850*(*f*)
MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM $4,751,074				
Northern Construction Co Ltd Vancouver BC	Esquimalt graving dock, rehabilitation of south landing wharf BC	8,542,294	3,148,615	8,542,294
Simard and Beaudry Inc Montreal Que	Reconstruction of floating caissons Que	3,875,976		3,875,976
LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM $34,952,820				
D A S Western Contracting Ltd Fort St John BC	Highway construction, Alaska Highway BC	3,381,004	3,381,004	3,381,004(*f*)
Drain Bros Construction Ltd Blairmore Alta	Highway construction, Trans-Canada Highway Alta	1,996,398	1,383,527	1,934,927
Ellis-Don Management Services Ltd Calgary Alta	Overpass construction Alta	1,527,383	181,872	1,527,383(*f*)
Fedderson Engineering Ltd Calgary Alta	Highway construction Alta	609,760	545,225	545,225
Fidelity Maxim Calgary Alta	Bridge construction Alta	1,596,080	5,213	1,596,080(*f*)
Freeway Construction Ltd Edmonton Alta	Highway construction Alta	3,103,505	1,190,409	3,103,505(*f*)
Geddes Construction Ltd Kelowna BC	Highway construction Alta	4,549,401	1,578,387	4,842,863
General Enterprises Whitehorse YT	Highway construction, Alaska Highway BC	3,628,178	26,168	3,628,178*(*f*)
Goodbrand Construction Ltd Aldergrove BC	Base course and asphalt pavement, Alaska Highway BC	6,435,426		6,435,426(*f*)
Don Gordon Contracting Ltd Fort Nelson BC	Highway construction, Alaska Highway BC	1,006,904	1,006,904	1,006,904(*f*)
Gord-Don Trucking Ltd Port Hardy BC	Highway construction Alta	295,236	5,000	295,236(*f*)
Graham Construction Ltd Calgary Alta	Bridge construction Alta	639,534	104,182	639,534(*f*)
Graham Construction Ltd Calgary Alta	Bridge construction Alta	1,263,837	55,195	1,263,837(*f*)
Graham Construction Ltd Calgary Alta	Underpass construction Alta	577,322	241,972	577,322
Hearn Stratton Construction Edmonton Alta	Animal inspection and quarantine Alta	795,439	384,291	384,291
Hebert Trucking Ltd Prince George BC	Alaska Highway, construction BC	1,573,010		894,265
Hydramach Crane Ltd Nisku Alta	Highway construction Alta	1,615,415		1,821,817

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Impact Industries (Western) Ltd Lacombe Alta	Alaska Highway, crushing and stockpiling BC	881,783		878,033(*f*)
Impact Industries (Western) Ltd Lacombe Alta	Alaska Highway, crushing and stockpiling aggregates BC	1,195,162	1,195,162	1,195,162
Kingston Construction Ltd Burnaby BC	Alaska Highway, bridge and approaches YT	1,217,265	1,217,265	1,217,265(*f*)
Kingston Construction Ltd Burnaby BC	Alaska Highway, bridge and approaches YT	918,221	918,221	918,221(*f*)
Kodiak Earth Movers Fort St John BC	Alaska Highway, construction YT	2,998,607	2,998,607	2,998,607(*f*)
Lahrmann Construction Ltd Calgary Alta	Asphalt surface and highway construction Alta	4,419,899	3,016,323	3,016,323
E Lobe Contracting Ltd Whitehorse YT	Alaska Highway, crushing and stockpiling BC	621,105	621,105	621,105(*f*)
Miann Construction Ltd Prince George BC	Alaska Highway, construction BC	3,855,171	3,855,171	3,855,171
Pan Western Construction Ltd Calgary Alta	Overpass construction Alta	759,328	597,165	759,328(*f*)
Quadra Control and Weigh Systems Ltd Surrey BC	Alaska Highway, construction BC	989,196	3,735	980,989*(*f*)
Sherwood Park Paving Ltd Sherwood Park Alta	Improvements to entrance Alta	606,198	606,198	606,198
Spring Point Management Ltd Kelowna BC	Alaska Highway, cleaning and stockpiling aggregates BC	1,568,536	1,568,536	1,568,536(*f*)
Spring Point Management Ltd Kelowna BC	Alaska Highway, construction BC	3,581,139	3,581,139	3,581,139(*f*)
West Coast Paving Co Ltd Vancouver BC	Alaska Highway, asphalt overlay BC	2,410,061	2,410,061	2,410,061(*f*)
West Coast Paving Co Ltd Vancouver BC	Alaska Highway, surface treatment BC	628,802	628,802	628,802(*f*)
West Coast Paving Co Ltd Vancouver BC	Alaska Highway, construction BC	343,282		243,282(*f*)
B Zaitz Construction and Marine (1982) Collingwood Ont	Aqueduct, Promenade Welland Ont	331,150		331,150(*f*)
REGIONAL INDUSTRIAL EXPANSION $405,050				
Department $405,050				
PCL Constructors Western Inc Vancouver BC	CBOC Expo 86 Office BC	363,059	405,050	405,050(*f*)
SCIENCE AND TECHNOLOGY $24,594,125				
National Research Council of Canada $24,594,125				
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $24,594,125				
Bregman and Hamann Ottawa Ont**	Extension to Building M-14, Montreal Rd Laboratories Ont	637,000	318,821	457,642
Cadilac Construction Ltd St John's Nfld**	Landscaping, Arctic Vessel Research Facility Nfld	445,436	274,586	445,436(*f*)
A V Carlson Constructors Ltd Edmonton Alta**	Plant extension, Biotechnology Institute Sask	4,069,184	20,400	4,069,184(*f*)
Construction Château St Marc Inc Montreal Que**	Biotechnology Que	22,673,830	11,766,603	20,981,077
David Dimacopoulos Edward Montreal Que	Biotechnology Que	1,330,000		1,326,332*(*f*)
David Dimacopoulos Edward Montreal Que**	Biotechnology Que	2,310,000	676,281	2,085,722*
Elf Construction and Management Services Ottawa Ont	M10 altitude test facility Ont	618,145	593,585	593,585
Ferguson Folstad & Friggstad Saskatoon Sask**	Biotechnology Institute Sask	375,000	2,500	353,849
GBR & MMP Architects Collaborative Winnipeg Man**	Institute of Manufacturing Technology Man	2,000,000	168,791	1,776,722
Grinnell Fire Protection Systems Company Ltd Montreal Que	Deficiencies of M-55 sprinkler installation Ont	473,634	473,634	473,634(*f*)
V K Mason Construction Ltd Winnipeg Man**	Construction, Institute for Manufacturing Technology Man	18,442,057	7,244,153	18,411,843
Massicotte Bros Construction Ltd Vanier Ont	North wing restoration M-36 Ont	605,091	341,970	341,970
Ogilvie & Hogg Ottawa Ont**	Addition, Chemistry Bldg M-12, Montreal Rd Laboratory Ont	482,250	73,446	426,183
Ogilvie & Hogg Ottawa Ont**	Arctic Vessel Research Facility Nfld	5,421,200	63,225	4,904,843
Public Works Canada St John's Nfld	Arctic Vessel Research Facility Nfld	912,000		839,141(*f*)
Rahm Construction Ltd Ottawa Ont**	Addition to Building M-12, Montreal Rd Laboratories Ont	3,914,866	614,707	3,914,866*
Rahm Construction Ltd Ottawa Ont	Addition to Building U-87, Uplands Laboratories Ont	306,890	202,055	301,648(*f*)
Thomas Fuller Construction (58) Company Ltd St-John's Nfld**	Phase II and III, Arctic Vessel Research Facility Nfld	34,185,094		34,185,094*
Trident Construction Ltd Winnipeg Man**	Construction of a laboratory Man	1,805,237		1,805,237*
SOLICITOR GENERAL $148,184,930				
Correctional Service $115,396,596				
Abcon Limited Kingston Ont**	Reclad exterior Bldg C-26 Ont	432,250	390,740	390,740
Aluminum Home Improvements Limited Kingston Ont**	Renovation—Upgrade boiler room, Bldg #12 Ont	341,891	2,599	341,891(*f*)
Construction Angem Inc Montreal Que**	Residential unit, Bldg "B", phase I Que	2,445,498	36,730	2,445,498
Antioch Construction Corporation Edmonton Alta**	Repairs to perimeter wall Sask	822,056	34,428	822,056(*f*)
Applied Electronics Ltd Toronto Ont	Voice recording equipment various institutions and provinces	542,954	542,954	542,954(*f*)
Atlas Construction Maritimes Ltd Fredericton NB**	Protective custody unit, maximum security institute NB	16,744,615	9,505,097	16,000,020
Atlas Construction Maritimes Ltd Fredericton NB**	Heating plant and gate NB	954,119	930,469	930,469
Claude Aubin Ltee St Jerome Que**	Purchase and fix up of CCC #2 Que	320,589	202,149	320,589(*f*)
Ken Bangma Construction Company Limited Westbrook Ont**	Renovate main kitchen Ont	321,717	321,717	321,717
G Beaudet et Compagnie Ltee Warwick Que**	Expansion of RRC—Lot #2 Que	7,915,171***		7,917,227
Beaver Seaway Construction Kingston Ont**	Install fire main loop Ont	303,016	55,100	303,016(*f*)
Britco Structures Ltd Langley BC**	Trailer unit construction Alta	382,059		382,059(*f*)
C M Security Components Limited St Laurent Que**	Construction of pre-fab residential unit Que	4,119,570	(4,507)	4,119,570(*f*)
Cana Management Ltd Calgary Alta**	R-3 Recreation Building Alta	1,324,925	1,324,925	1,324,925
Carmacks Construction Ltd Edmonton Alta**	Guard towers construction Alta	383,714	341,598	383,714(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Century Plumbing and Heating Ltd Chilliwack BC**	Kitchen construction BC	711,603	711,603	711,603
H R Doornekamp Construction Ltd Odessa Ont **	Straighten fence Ont	336,917	210,838	210,838
Ediltec Inc Montreal Que **	Residential unit, Bldg "C", phase 1.7 Que	2,697,739	53,988	2,697,739
Les Entreprises de Construction de Quebec Ltee Quebec Que **	Construction of new multi-level security Que	391,700	391,700	391,700(*f*)
Fidelity-Maxam A Joint-Venture Calgary Alta**	Segregation and Dissociation Health Bldg Alta	2,306,166	259,214	2,306,166*(*f*)
Forewest Construction Ltd Abbotsford BC**	Stage 1 of construction of medium security BC	1,370,186	1,365,590	1,365,590
Fosco Contracting Services Ltd Truro NS**	Re-roofing, phase II, Bldgs 5, 7 and 18 NS	444,550	5,001	444,550*(*f*)
Gionet Construction Ltd Caraquet NB**	Site landscaping NB	2,252,000	788,715	788,715
Gionet Construction Ltd Caraquet NB**	Waste water treatment facilities NB	920,377	913,306	913,306
Hi Lite Electric Ltd Moncton NB**	Electrical distribution NB	329,156	329,156	329,156
Hillside Enterprises Ltd Moncton NB **	Perimeter fence NB	1,663,340	1,395,139	1,395,139
Industrial Electrical Contractors Limited Weston Ont**	Upgrade fire alarm system Ont	731,000	23,000	23,000
Les Installations Electriques Pichette Inc Laval Que**	Fire alarm system Que	274,572	199,202	274,572*(*f*)
JSI Systems Eng Ottawa Ont	Engineering services for projects in various provinces	928,000	841,116	841,116
James Kemp Construction Ltd Hamilton Ont**	Renovation—Replace door controls Ont	832,356	147,414	805,416
James Kemp Construction Ltd Hamilton Ont**	Contingency plan A and B range Bldg A3 Ont	642,211	20,392	642,211(*f*)
Toiture P Laurin Ltee Montreal Que**	Roof repair Bldg "U" Que	278,160	278,160	278,160
Lear Construction Services Ltd Calgary Alta**	Construction—Gymnasium Building Alta	1,106,828		1,106,828(*f*)
LEC Mechanical Contractors Ltd Winnipeg Man**	Fire protection upgrading Man	395,706	395,706	395,706
Lewin Kingston Division of Brousseau & Robidoux Enterprises Ltd Kingston Ont**	Hot water to cells Ont	336,082	133,440	133,440
Lundrigans Construction Ltd Saint John NB**	Living Units—Maximum security institution NB	11,428,862	8,549,427	11,320,669
Lundrigans Construction Ltd Saint John NB**	Water reservoir NB	2,090,447	1,752,135	1,752,135
MSE Engineering Systems Ltd Downsview Ont	Perimeter intrusion detection system—CCTV alarm assessment system, Collins Bay Institution Ont	254,854	252,020	252,020
MSE Engineering Systems Ltd Downsview Ont	Install closed circuit television, Atlantic Institution NB	394,717	7,002	7,002
Niagara Relocatable Bldgs Ltd Grimsby Ont**	Construction—Accommodation units Ont	290,850	535	290,850(*f*)
Niagara Relocatable Bldgs Ltd Grimsby Ont**	Construction—Accommodation unit Ont	288,323		288,323(*f*)
Northall Construction Limitee Montreal Que**	Expansion of RRC—Phase 1.3 Que	795,224***	43,056	795,224(*f*)
Northside Construction Ltd Red Deer Alta**	Lagoon expansion Alta	460,423	9,543	460,423
Ontario Electrical Construction Co Ltd Kingston Ont**	Renovation—Replace auxiliary power unit Ont	365,096	186,791	357,055(*f*)
Pan Western Construction Ltd Calgary Alta**	Construction—Living units Alta	11,795,585	167,741	11,795,585*
Pan Western Construction Ltd Calgary Alta**	Construction—Electrical sub-station Alta	3,113,509	13,368	3,113,509(*f*)
PCL-Maxam A Joint Venture Saskatoon Sask **	Admission and Discharge Bldg Sask	620,107	493,876	620,107(*f*)
Construction Gaston Picard Inc Charny Que**	Construction (foundation, Main Bldg) Que	397,941	(59,059)	397,941*
P&M Construction Ltd Edmonton Alta**	Building expansion Alta	3,125,912		3,125,912(*f*)
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (framework and concrete) Que	8,981,924	6,913,247	8,869,766
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (water reservoir and filtration) Que	903,100	241,237	920,405
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (general work, Bldg C 10, lot 8) Que	7,778,347	7,077,113	7,544,501
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (security fences and peripheral roads) Que	1,535,372	1,338,995	1,547,647
Herve Pomerleau Inc St Georges de Beauce Que**	New penal institution—Lot 7 Que	11,694,092	(4,944)	11,694,092(*f*)
Herve Pomerleau Inc St Georges de Beauce Que**	New penal institution—Lot 8 Que	7,744,778	47,632	7,744,778(*f*)
Herve Pomerleau Inc St Georges de Beauce Que**	New penal institution—Lot 9 Que	2,323,153	13,645	2,323,152(*f*)
Herve Pomerleau Inc St Georges de Beauce Que**	New penal institution—Lot 10 Que	2,424,118	(26,983)	2,424,118(*f*)
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (general work—Lot 9) Que	915,145	827,043	827,043
Construction & Pavage Portneuf Inc St Marc des Carrieres Que**	Consruction (metallic frame work, Main Bldg) Que	1,592,514	(11,783)	1,592,514(*f*)
Construction & Pavage Portneuf Inc St Marc des Carrieres Que**	Construction (exterior work, lot 10-2) Que	2,687,842	1,057,523	1,057,523
RCA Inc Ste Anne de Belllevue Que	Perimeter instrusion detection system/close circuit TV, Donnacona Institution Que	540,697		
RCA Inc Ste Anne de Bellevue Que	Inmate call system, Donnacona Institution Que	418,597		
RCA Inc Ste Anne de Bellevue Que	Install public address system, Atlantic Institution NB	491,228		
Rocois Construction Inc L'Ange Gardien Que**	Install inmate cell call system, Atlantic Institution NB	303,207		
Senstar Corporation Kanata Ont	Construction—General work, General Bldg Que	12,094,620	6,357,501	11,891,699
Senstor Corporation Kanata Ont	Perimeter instrusion detection system integration unit, Donnacona Institution Que	409,227	243,261	243,261
Shannon & Sims Developments Edmonton Alta**	Perimeter instrusion detection system integration unit, Atlantic Institution NB	520,744	261,586	261,586
Sidelco (1983) Inc Loretteville Que**	Maintenance Bldg, additions Alta	487,161		487,161
M Sullivan and Son Limited Arnprior Ont**	Fire alarm maintenance, lot 8C Que	394,000	353,475	353,475
Sun Electric (1975) Ltd Regina Sask**	Installation—Central heating plant, prison for women Ont	2,581,568		2,567,069*(*f*)
Telesysteme National Ltee Ste Foy Que	Exterior lighting improvements Sask	362,815		362,815(*f*)
Trend Construction Ltd Edmonton Alta**	PA and limited call intercom system, Donnacona Institution Que	271,607		
W V Wallans Contracting Ltd Carrying Place Ont**	Kitchen alterations Alta	2,457,239	2,141,323	2,457,239
W V Wallans Contracting Ltd Carrying Place Ont**	Renovation—Convert "E" unit to normal association Ont	314,118	5,458	314,118*(*f*)
	Alteration to Bldg C-23 Ont	740,674	740,674	740,674(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Western Grater Contr Ltd Victoria BC**	Construction of facilities, William Head Institution BC	598,191	318,832	318,832
Westland Construction Ltd Winnipeg Man**	Main floor and kitchen post upgrading Man	261,055	30,943	261,055*(f)
Royal Canadian Mounted Police $32,788,334				
LAW ENFORCEMENT PROGRAM $32,788,334				
Allor Building Enterprises Ltd Edmonton Alta**	RCMP detachment Alta	926,151		903,840(f)
Herb Bate Ltd Victoria BC**	Compact detachment BC	774,853	564,247	774,853
Berge Construction Ltd Prince Albert Sask**	RCMP detachment Sask	414,256	8,026	414,256(f)
Black & McDonald Ltd Ottawa Ont**	Computer power installation Ont	272,805		272,805
Bluebird Investments Grand Falls Nfld**	RCMP detachment Nfld	336,033	324,491	324,491
Bomac Construction (1978) Ltd Saskatoon Sask**	RCMP detachment Sask	503,756	503,756	503,756*
Burnetts Construction Ltd St John's Nfld**	RCMP detachment Nfld	355,217	355,217	355,217*
Chandos Construction Ltd Edmonton Alta**	RCMP detachment Alta	639,939	4,276	639,939(f)
Chandos Construction Ltd Edmonton Alta**	RCMP detachment Alta	609,933	230	609,933(f)
Clark Construction Ltd Yellowknife NWT**	Married quarters NWT	292,820		292,820(f)
Craftex Construction (1983) Ltd Lloydminster Alta**	RCMP detachment Alta	886,728	204,091	886,728(f)
Dineen Construction Ltd Darmouth NS**	Upgrading and repairs NS	1,773,405	141,008	1,773,405(f)
N D Dobbin Ltd St John's Nfld**	RCMP detachment Nfld	1,421,250	1,019,632	1,421,250
N D Dobbin Ltd St John's Nfld**	RCMP detachment Nfld	996,264	69,180	996,264*(f)
Doyle Construction Co Ltd Vancouver BC**	Steamline replacement BC	556,956	556,956	556,956
Elliston Development Ltd St John's Nfld**	RCMP detachment Nfld	669,862		668,938
Forewest Construction Inc Abbotsford BC**	Compact detachment BC	446,535	(1,219)	446,535(f)
Yvon Godin Ltd Lower Neguac NB**	RCMP detachment NB	517,602	517,510	517,510
G[illegible]ene Construction (1981) Ltd Drumheller Alta**	RCMP detachment Alta	464,413	3,654	464,413(f)
G[illegible]innell Fire Protection Ltd St Laurent Que**	Water sprinkler system Que	393,881		393,881(f)
G .Hahn Contracting Ltd Fort Qu'Appelle Sask**	RCMP detachment Sask	914,296	214,678	914,296(f)
Hearn Stratton Construction Ltd Edmonton Alta**	Married quarters NWT	284,655		284,655
Hearn Stratton Construction Ltd Edmonton Alta**	RCMP detachment NWT	399,693	399,693	399,693
Hearn Stratton Construction Ltd Edmonton Alta**	RCMP detachment NWT	402,731	402,731	402,731
Hirsch Construction Ltd Estevan Sask**	RCMP detachment Sask	318,770	17,498	318,770(f)
Howe Sound Construction Langley BC**	Compact detachment BC	360,650	72,315	360,650(f)
Jaemar Construction Canada Ltd Surrey BC**	RCMP married quarters NWT	285,368	285,368	285,368
Kraft Construction Co (1978) Ltd Winnipeg Man**	Regional HQ Bldg Sask	15,543,012	57,497	15,543,012
Lundrigans Construction Ltd Saint John NB**	HQ Bldg NB	17,359,000	1,056,202	1,056,202
N & L Construction Ltd Stephenville Nfld**	RCMP detachment Nfld	502,380	104,880	502,380(f)
Noranda Builders Ltd Edmonton Alta**	RCMP detachment Alta	615,598	71,173	615,598(f)
Olympic Construction Ltd St John's Nfld**	RCMP Sub Division Nfld	2,609,251	2,121,684	2,588,820
Omar Construction Ltd White Rock BC**	RCMP detachment YT	439,120	(3,000)	439,120(f)
Omex Construction Corporation Ltd Red Deer Alta**	RCMP detachment Alta	311,964	(214)	311,964(f)
D Ostrander Construction Ltd Whitecourt Alta**	RCMP married quarters Alta	301,045	228,754	301,045*(f)
Pace Greentree Builders Inc Winnipeg Man**	Detachment building Man	470,536	470,536	
Pace Greentree Builders Inc Winnipeg Man**	Detachment building Man	701,739	701,739	701,739
PCL Constructors Western Inc Winnipeg Man**	Crime detection laboratory Man	5,548,916	5,092,530	5,236,895
PDI Structures (Ottawa) Inc Ottawa Ont**	Cafeteria renovations Ont	261,537		261,537(f)
Peace Valley Enterprises Ltd Dawson Creek BC**	RCMP detachment Alta	514,129		514,129(f)
Percon Construction Mgmt Ltd Richmond BC**	RCMP detachment BC	396,947	387,742	387,742
Red Lake Construction Company Ltd Winnipeg Man**	Detachment building Man	627,448	627,448	627,448
Richard & B A Ryan Ltd Edmonton Alta**	RCMP detachment Alta	619,271	619,271	619,271
Rivers North Construction Ltd Prince Albert Sask**	RCMP detachment Sask	379,275	1,853	379,275(f)
Saunders Howell & Co Ltd Carbonear Nfld**	RCMP detachment Nfld	1,032,451	355,186	950,592
K Shaw & Sons Contracting Ltd Grande Prairie Alta**	RCMP detachment Alta	641,156	123,267	641,156(f)
J A Tate Construction Ltd Antigonish NS**	RCMP detachment NS	291,846	291,846	291,846
Torontario Engineering Division of Torontario and Electrical Co Ltd Toronto Ont**	Interior alterations Ont	469,530	451,785	451,785
Tower Arctic Ltd Montreal Que**	Married quarters NWT	328,894		328,894
Trend Construction Edmonton Alta**	RCMP detachment Alta	961,481	341,662	961,481(f)
Trident Construction Co Ltd Lunenburg NS**	Detachment construction NS	533,243		533,243(f)
Ron Vogel Construction Ltd Didsbury Alta**	RCMP detachment Alta	517,692	508,512	508,512
Weber Construction Ltd Yorkton Sask**	RCMP detachment Sask	2,399,360	7,679	2,399,360(f)
Whites Construction Ltd Stephenville Crossing Nfld**	RCMP married quarters Nfld	277,879	261,149	277,879*
J C Wilson Construction Ltd Leaf Rapids Man**	RCMP detachment Man	813,338	6,497	813,338
Woodlawn Construction Ltd Dartmouth NS**	Detachment construction NS	1,051,877		1,051,877(f)
TRANSPORT $247,230,988				
Department $247,230,988				
DEPARTMENTAL ADMINISTRATION PROGRAM $9,323,958				
Erskine Buildings Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	10,200,292	5,941,301	9,902,326

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Erskine Buildings Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	3,925,745	2,854,522	3,574,687
Lundrigans Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	5,895,248	262,823	6,145,248
M Sullivan and Son Ltd Sydney NS**	Point Edward Coast Guard College—Physical training facilities NS	5,793,648	2,828	5,842,795
MacFawn and Rogers Architects Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	1,436,262		1,182,050
Sims and Gavel Architects Ltd Sydney NS**	Point Edward Coast Guard College—Residence NS	757,667		534,048
MARINE TRANSPORTATION PROGRAM $49,400,254				
Atco Construction Ltd Newcastle NB**	Renovation to existing transit shed NB	455,682	446,386	446,386
Beaver Marine Construction Halifax NS**	Public wharf extension NS	1,298,837	1,271,265	1,271,265
Beaver Marine Construction Halifax NS**	Wharf reconstruction PEI	1,785,675	152,674	152,674
Beaver Marine Construction Halifax NS**	Inter Bay channel dredging NB	1,011,086	345,366	345,366(*f*)
Beck Construction Ltd St John's Nfld**	Marine emergency duties training centre Nfld	3,640,423		141,106
Bermingham Construction Ltd Hamilton Ont**	Construction—East port development wharf construction, stage 1-D Ont	1,663,336		1,663,336
Caldwell and Ross Ltd Fredericton NB**	Construction of wharf NB	2,679,110	426,185	2,679,110(*f*)
Canadian Dredge and Dock Co Ltd Toronto Ont**	Renovation, south pier underpinning harbour expansion Ont	1,436,918	583,242	1,293,038
Canadian Dredge and Dock Co Ltd Toronto Ont**	Dredging—Harbour expansion Ont	959,265	831,634	929,693
Carteer Construction Corp Whitby Ont**	Wharf reconstruction, marine terminal PEI	5,876,789	5,046,617	5,046,617
Cartier-McNamara Corp Whitby Ont**	Construction of new wharf—Harbour expansion Ont	5,350,155	3,758,885	3,758,885
Cartier-McNamara Corp Whitby Ont**	Dredging Elevator Basin Ont	1,885,683	1,635,129	1,635,129*
CKS Partnership Richmond BC**	Kitsilano wharf extension BC	446,084	311,481	446,084(*f*)
Condor Construction Ltd Caraquet NB**	Transit shed NB	1,355,600	290,203	1,355,600
Construction et Pavage Portneuf Inc St Marc des Carrieres Que**	Protection wall Que	456,164		456,164(*f*)
Construction et Pavage Portneuf Inc St Marc des Carrieres Que**	Paving repairs, Queen's wharf Que	1,261,549	1,246,564	1,246,564
Construction et Pavage Portneuf Inc St Marc des Carrieres Que**	Improvements to the wharf's approach Que	1,640,474	1,572,468	1,572,468
Dean Construction Co Ltd Tecumseh Ont**	Base reconstruction Ont	2,678,267	869,369	2,678,267
Dean Construction Co Ltd Tecumseh Ont**	Wharf construction, phase 2 Ont	2,628,879	2,409,400	2,409,400
Dean Construction Co Ltd Tecumseh Ont**	Landscaping south-east bend cutoff Ont	285,977	236,273	285,977*(*f*)
Don Fisher Construction Ltd St John's Nfld	Design, fabrication and erection of tower at Labrador Nfld	294,530	12,300	294,530*(*f*)
Eddy McKay Building Ltd Port Hawkesbury NS**	Site development wharf NS	580,447	838	580,447(*f*)
EGM Cape and Company Ltd Don Mills Ont**	Construction of the main building phase II Ont	5,688,867	1,878,028	5,679,051
Entreprises du Bon Conseil Ltee Ancienne Lorette Que**	Wharf extension Que	4,898,732	3,677,983	3,677,983
Falk Brothers Industries Ltd Abbotsford BC	Helicopter hangar at Prince Rupert Coast Guard Base BC	1,094,050		1,026,174
Foundation Company of Canada Ltd Toronto Ont**	Wharf reconstruction Que	9,213,073		
Foundation Maritime Halifax NS**	Spur wharf extension, phase II NS	5,730,914	1,000	5,730,914*(*f*)
Gaffney Quebec Ltd Stratford Ont**	Construction—Breakwater and harbour expansion Ont	2,507,306	928,290	2,507,306(*f*)
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf reconstruction Nfld	735,194		735,194
Harbour Development Dartmouth NS**	Dredging NS	1,386,290	1,386,290	1,386,290(*f*)
Joneljim Concrete Construction Ltd Sydney NS **	Transit shed wharf development NS	578,410	179,295	179,295
Laval Fortin Ltee Alma Que**	Construction of CCG Building Que	874,595		874,595
Levis Construction Inc St David de Levis Que**	Marine emergency duties training centre Que	1,594,237		1,594,237
Lundrigans Construction Ltd Burlington Ont**	CCG Base reconstruction Ont	9,616,761	6,624,861	8,504,856
Miracon Ltd Newcastle NB**	Construct new transit shed NB	3,595,503	154,820	3,595,503(*f*)
Neilson Excavation Bernieres Que**	Relocate hangar Que	265,445	265,445	265,445(*f*)
North West Pile Driving Ltd Port Coquitlam BC **	Wharf extension BC	530,364		530,364(*f*)
Nova Construction Co Ltd Antigonish NS**	Wharf extension NS	4,627,897	27,656	4,627,897*(*f*)
Ocean Paving Limited Port Hawkesbury NS**	Paving and lighting NS	386,593		187,571
Pile Foundations Ltd Edmonton Alta**	Marine terminal Alta	733,875	733,875	733,875
Pitts Atlantic Construction Ltd Markham Ont**	Dredging NS	799,610		799,610(*f*)
Quadra Construction Co Ltd Vancouver BC**	Seal Cove wharf replacement BC	1,302,701	1,225,071	1,302,701(*f*)
Rays Contracting Ltd Dalhousie NB**	Spoil containment at east wharf NB	647,758		647,758
Robert McAlpine Limited Halifax NS	Construction of Halifax Traffic Centre NS	691,080		203,314
Rosaire Cote Inc Lotbiniere Que**	Modifications to infrastructures Que	807,494	775,872	775,872
S Boyd Contracting Ltd Dartmouth NS**	Marine radio station addition and renovations NS	534,442	411,111	411,111
Sceptre Dredging Ltd Longueuil Que **	Harbour improvements Que	2,564,923		2,552,550
Sceptre Riedel Dawson Longueuil Que **	Rehandle dredge spoil Ont	733,000	672,602	672,602
Sceptre Riedel Dawson Longueuil Que **	Dredging—Phase 2 Ont	1,597,000	425,420	425,420
Sceptre Riedel-Dawson Construction Contracting Richmond BC**	Dredging areas 1, 2, 3 BC	602,134		602,134
Tendev Construction Surrey BC	Workshop expansion BC	384,377	278,238	278,238
Verreault Navigation Inc Matane Que**	Dredging NS	1,058,617		1,024,367*(*f*)
Vie-Bilt General Contractors Ottawa Ont	Construction of navigational aids test centre Ont	372,160		369,560
Waterworks Construction Ltd Halifax NS**	Pile cover replacement, Sand Point Wharf NB	438,690	438,690	438,690(*f*)
Waverley Construction Co Ltd Fredericton NB**	Storage shed NB	328,670	319,280	319,280

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Windsor Construction Delta BC**	Additions and alterations, Kitsilano Coast Guard Base BC	273,059	266,276	266,276
Woodlawn Construction Ltd Dartmouth NS**	Wharf roadway repairs NS	517,090	517,090	517,090
Zutphen Brothers Construction Ltd Port Hood NS	Installation of coast guard supplied tracks and trucks NS	619,857	619,857	619,857*
AIR TRANSPORTATION PROGRAM $188,162,510				
Aklavik Construction Ltd Aklavik NWT	Airport development NWT	392,900		323,948
Allan G Cook Ltd Barrie Ont	Reconstruct parts and resurface runway at Timmins Airport Ont	1,520,588	53,704	1,477,885*(f)
ARC Enterprises 1976 Ltd Winnipeg Man	ATB foundation repairs Man	536,992		511,103
Argo Industries Kamloops BC	AT Complex Site Services, phase 2 at Kamloops Airport BC	2,030,600	58,099	2,030,600
Armeco Construction Ltd Vancouver BC	Modification and expansion to ATB at Victoria Airport BC	8,007,955	3,727,270	3,727,270
Arnott MacPhail Associates Ltd Regina Sask	Contract administration and non-resident construction supervision for expansion of ATB at Regina Airport Sask	1,776,000		1,332,336
BA Construction Ltd Regina Sask	Reconstruction of taxiway and apron at Regina Airport Sask	809,048		795,940
Bailey Controls Division of Babcock and Wilcox Ind Inc Burlington Ont	Energy metering and generator combustion at Lester B Pearson International Airport Ont	290,791		290,791
Barzeele & Burkosky Ltd Prince Albert Sask	Construction of a parking lot Sask	314,332	118,856	314,332(f)
Bau-Quebec Ltee Brossard Que	Landscaping and signage works at Montreal International Airport Que	597,700	597,700	597,700
Beaver Asphalt Ottawa Ont	Gloucester Delta Park Development at Ottawa International Airport Ont	695,142	695,142	695,142
Beaver Construction Co Ltd Richmond BC	Taxi "N" connector and related work BC	700,624		700,624
Bert Gilbertson Enterprises Ltd Richards Landing Ont	Install DVOR Ont	422,496		417,708(f)
Bird Construction Winnipeg Man	Regulator replacement at field electrical centre at Winnipeg Airport Man	350,315	129,800	129,800
Bird Construction Company Ltd Regina Sask	Construction to the firehall at Regina Airport Sask	714,606	13,258	714,606(f)
Black and McDonald Ltd Ottawa Ont	Trinidad and Tobago Airports Ont	327,970	284,752	316,828*(f)
Black and McDonald Ltd Ottawa Ont	Rehabilitate power distribution system Nfld	358,796	358,796	358,796
BLH Construction Sept Îles Que	Improvement to water system Que	740,300		740,300
Bluebird Investments Ltd Grand Falls Nfld	Airfield lighting and related work at St Anthony Airport Nfld	355,610	217,227	217,227
Bluebird Investments Ltd Grand Falls Nfld	Re-roof portion of CSB and related work at the Deer Lake Airport Nfld	374,800	374,800	374,800
Blue-Con Construction Inc London Ont	Construct sewer system at London Airport Ont	318,923	316,500	316,500
Boless Inc Thetford Mines Que	Air Terminal, public parking Que	1,843,300		1,843,300
Boless Inc Thetford Mines Que	Expand multi purpose building Que	696,900		717,700
Bologna Construction Inc St Lambert Que	Maintenance garage Que	284,400		284,400
Bologna Construction Inc St Lambert Que	Garage and Air Terminal Que	484,100		484,100
Borland Construction Ltd Winnipeg Man	Restore taxi "C" at Winnipeg Airport Man	273,865	271,724	271,724(f)
Boyd and Garland Construction Dartmouth NS	Construct ATB and related work at Charlottetown Airport PEI	4,699,347	3,142,799	4,637,435*
Boyd and Garland Construction Dartmouth NS	Construct combined services building and related work at Yarmouth Airport NS	1,754,149	1,483,629	1,754,149*
Brule Construction Ltd Ottawa Ont	Structural steel and foundation at Ottawa Airport Ont	1,724,181	141,881	1,735,277(f)
Bruno's Contracting (Thunder Bay) Ltd Thunder Bay Ont	Overlay runway 12/30 and extend parking apron, Thunder Bay Airport Ont	960,610	37,027	897,565(f)
Bruno's Contracting (Thunder Bay) Ltd Thunder Bay Ont	Construction of runway extensions Ont	465,571		465,571
Canfrage Ltee Montreal Que	Miscellaneous works at Montreal International Airport Que	1,551,000	1,551,000	1,551,000
Caniwi Enterprises Ltd Whitehorse YT	Construction of a maintenance garage at Tuktoyaktuk Airport YT	667,500	70,461	667,074(f)
Caniwi Enterprises Ltd Whitehorse YT	Construction of category 5 firehall and storage building at Inuvik Airport YT	1,394,000	64,072	1,332,972
Canvar Ltee Montreal Que	Construction of office building lot No 2 at Dorval Airport Que	5,118,278		3,960,427
Carmacks Construction Ltd Edmonton Alta	Groundside parking facilities YT	1,155,689		1,355,623(f)
Celeb Construction Ltd Candiac Que	Development of vertical access Que	713,700	37,500	37,500
Charles Duranceau Ltee Montreal Que	Rebuilding of route "A" "B" "C" and widening of route "B", Montreal International Airport Que	1,578,160		1,540,451
Cie de Construction Sept Freres Inc Montreal Que	Construction of multi-level parking lot, of foot-bridges and canopies at Montreal International Airport Que	14,611,783		6,743,533
Cie de Pavage d'Asphalte Beaver Montreal Nord Que	Replacement of flagstone and convex works at Montreal International Airport Que	3,829,300	142,000	3,829,278(f)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Clareview Landscaping Ltd Edmonton Alta	Landscape development including irrigation at Regina Airport Sask	1,119,443	383,069	831,151
Columbia Bitulithic Ltd Vancouver BC	Taxiway "N" resurfacing, Vancouver International Airport BC	1,375,874	1,375,874	1,375,874(*f*)
Columbia Bitulithic Ltd Vancouver BC	Resurface runway 08-26, Vancouver International Airport BC	2,782,183	2,782,183	2,782,183(*f*)
Con-Pro Industries Ltd Winnipeg Man	Construction of passenger shelter building at Chesterfield Inlet Airport NWT	375,461		375,461
Construction A Parisee Inc Sept Iles Que**	Reconstruction of hangar Que	373,030		373,030
Construction Canvar Ltee Montreal Que	Construction of office building at Dorval Airport Que	507,688		507,688
Construction Canvar Ltee Montreal Que	Construction of office building at Montreal International Airport Que	4,958,100	958,500	4,958,100*
Construction DCL Ltee St Hubert Que	Resurface runway 16-34 and taxiway Que	2,398,500		2,045,600
Construction DCL Ltee St Hubert Que	Construction of runway 08-26 Que	2,413,100		499,900
Construction Kigiak Westmount Que	Gravel supply Que	539,100		422,000
Construction Quebec-Labrador Inc Sept Iles Que	Construct new airport Que	429,400		403,700
Construction Lang Ltee Sept Iles Que	Resurface in concrete, runway, taxiway and apron Que	1,551,300		1,507,700
Cooper Construction Etobicoke Ont	Construct new control tower Ont	2,848,015	2,409,033	2,409,033
Cooper Construction Company Limited Etobicoke Ont	Construction of ATB expansion at Hamilton Airport Ont	4,083,715	1,490,356	3,993,055*
Curran and Briggs Summerside PEI	Construct access road and pave carpark and related work PEI	372,427	1,366	393,349*(*f*)
Dawson Construction Limited Kamloops BC	Riverbank protection, Reach 1 and 2 at Kamloops Airport BC	883,243	703,233	703,233
De Leuw Cather Western Ltd Regina Sask	Groundside development Sask	845,000		843,090
Denjon Construction Ltd and B&J Equipment Rentals Ltd Thunder Bay Ont	Construction of air terminal apron extension and taxiway Ont	915,816	72,094	915,816(*f*)
D G Smith Engineering Ltd Langley BC	Overlay runway, construct blast pads and overlay taxiway at Fort Nelson Airport BC	859,849	917,853	917,853
Dibblee Construction Ottawa Ont	Groundside and airside works, ATB expansion at Ottawa International Airport Ont	5,811,934	819,363	5,436,243
Dominion Construction Winnipeg Man	ATB and related work at Dryden Airport Ont	1,637,450	2,282	1,634,151*(*f*)
Dufferin Construction Co Oakville Ont	Area 2, stage 2, development (Mike Taxi) Ont	664,503		664,503
Dufferin Construction Co Oakville Ont	Taxiway parallel Romeo Ont	3,420,359		3,071,629
Dufferin Construction Co Oakville Ont	Repair taxiway Foxtrot at Lester B Pearson International Airport Ont	295,954		295,954
Dufferin Construction Co Oakville Ont	ATB apron 1, phase 3 Ont	2,568,033	1,245,390	1,245,390
Dufferin Construction Co Oakville Ont	Upgrade domestic water and fire distribution systems Ont	231,786	255,084	255,084
Dufferin Construction Co Oakville Ont	Major repairs—T1 apron—Phase III at Lester B Pearson International Airport Ont	513,881		498,023
Dufferin Construction Co Oakville Ont	Construction of an overlay runway 06-24 and associated work at Hamilton Civic Airport Ont	2,508,604	10,761	2,507,676(*f*)
Dufferin Construction Co Oakville Ont	Construction of runway 12L-30 and associated taxiways at Hamilton Civic Airport Ont	8,684,682	2,067,011	8,494,144
Dufferin Construction Co Oakville Ont	Construction of access and crash roads Ont	473,520	6,261	457,264
Duntri Construction Oshawa Ont	Install water and sewage system at Thunder Bay Airport Ont	469,985	29,800	468,187(*f*)
Editec Construction Montreal Que	Replace control tower Que	1,433,900	24,300	1,433,900(*f*)
Ellwood Robinson Ltd Sault Ste Marie Ont	Construction of an air terminal complex development at Sault Ste Marie Airport Ont	962,005	43,994	1,014,669(*f*)
Elliston Development Ltd St John's Nfld	Construct maintenance garage and related work at Gander International Airport Nfld	3,435,956	797,227	3,484,144*
Enasco Ltd Waterloo Ont	Upgrade electrical power system at London Airport Ont	675,874		663,123
Enco Limited St John's Nfld	Construct combined services building Nfld	3,527,561	3,043,312	3,399,699*
Entrepreneur Maldec (ICE) Ltee Montreal Que	Construction of office building lot No 3 at Dorval Airport Que	8,029,200	6,294,200	8,029,200*
Everall Construction Ltd Edmonton Alta	Construction of new ATB access road, parking lots, apron at Fort McMurray Airport Alta	2,204,094	303,152	2,219,126
Everall Construction Ltd Edmonton Alta	Asphalt paving of ATB access road, parking lots, blast pads at Fort McMurray Airport Alta	343,125	373,945	373,945
Expert Fence Co Ltd Bathurst NB	Install safety fencing and related work at Charlottetown Airport PEI	356,513	145,782	344,097*(*f*)
Falk Bros Industries Ltd Abbotsford BC	Firehall BC	690,677	19,600	687,210*
FA Tucker (Atlantic) Ltd Truro NS	Construct runway PEI	6,052,428		5,683,574*(*f*)
Federal Electric Ottawa Ont	Groundside and airside improvements at Ottawa Airport Ont	779,992	621,780	621,780
Fermar Paving Rexdale Ont	Construct fillet holding bay to runway 06 threshold Ont	322,849		317,757
Fermar Paving Rexdale Ont	Development of area 2, stage 2, Airside Road Ont	677,222		656,768
Franklin Construction Gander Nfld	Renovate transmitter building and related work at Gander International Airport Nfld	358,640	350,000	350,000
Fuller Construction Inc Windsor Ont	Replace watermain servicing at Windsor Airport Ont	490,656		475,859(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
GAP Construction North Ont	Install ILS runway No 8 at North Airport Ont	776,691	764,483	764,483
Gazzola Paving Ltd Concord Ont	Rebuild portion of T2 apron Ont	399,114		342,303
Gazzola Paving Ltd Concord Ont	Replace ILS runway No 6 at Lester B Pearson International Airport Ont	255,348	225,348	225,348
Gely Construction Inc Ste Foy Que	Construction of runway Que	2,206,300		2,206,300
Gely Construction Inc Ste Foy Que	Airport development Que	1,667,900	22,600	1,690,500
Gely Construction Inc Ste Foy Que	Redevelopment at Val d'Or Airport	1,184,200	1,014,500	1,213,400(*f*)
Gely Construction Inc Ste Foy Que	Development of Wemindji Airport Que	1,999,600		1,999,600
Gely Construction Inc Ste Foy Que	Purchase and installation of a LOC/DME Que	447,200	114,500	455,000(*f*)
Gely Construction Inc Ste Foy Que	Paving runway 08-26 and modification to drainage Que	2,749,600	1,262,400	1,262,400
Germain Mechanical and Electrical Ltd Yarmouth NS	Upgrade field electrical centre and related work at Yarmouth Airport NS	766,844	358,734	782,337*(*f*)
Goodbrand Construction Ltd Aldergrove BC	Sanitary sewer improvements and related work at Vancouver International Airport BC	2,040,761		2,005,309
Goodbrand Construction Ltd Aldergrove BC	Field lighting and power supply BC	764,836		764,836
Goodbrand Construction Ltd Aldergrove BC	Upgrade sewage handling and disposal system BC	379,220	5,724	381,381(*f*)
Good-Con Acadia Ltd Bridgewater NS	Construct ATB and related work at Yarmouth Airport NS	2,124,729	1,884,910	2,122,479*
Goodyear Paving Ltd Moncton NB	Resurface runway 15-33 at Halifax Airport NS	2,331,068		2,294,764
Grandview Blacktop Ltd Burnaby BC	Resurface taxiway and apron at Terrace Airport BC	559,871	559,871	559,871(*f*)
Groupe Lechasseur Mont Joli Que	Resurface taxiways Que	1,267,300	386,500	1,258,900(*f*)
G W Carlson Construction Ltd Nanaimo BC	Construction of flight services station and related work at Nanaimo Airport BC	605,846		605,846
Hearn Stratton Construction Ltd Edmonton Alta	Baker Lake Housing NWT	492,194	447,117	447,117
Heuchert Electric Ltd St Albert Alta	Communication site consolidation at Yellowknife Airport NWT	303,309	290,881	290,881
Huber Electric Inc Edmonton Alta	Field electrical centre/interruptible power unit NWT	746,000	150,000	150,000
Huber Electric Inc Edmonton Alta	Field electrical centre and associated power distribution at Yellowknife Airport NWT	692,735	624,991	624,991
Hugh Munro Construction Ltd Fort Whyte Man	Improvements, storm drainage system at Winnipeg International Airport Man	2,391,090	1,922,152	1,922,152
Imperial Paving Limited Burnaby BC	Overlay runway, taxiways and apron at Pitt Meadows Airport BC	874,443	734,631	734,631
Jack Cewe Ltd Port Coquitlam BC	Taxiway "A", work package 1, Vancouver International Airport BC	406,582		406,582
Jaenar Construction Ltd Edmonton Alta	ATB expansion, Inuvik Airport YT	2,563,000	393,914	2,316,059*
JG Construction Limited Gander Nfld	Replace hazard beacons and related work at the Stephenville Airport Nfld	638,000	520,148	520,148
J M Grant Contractors Ltd New Liskeard Ont	Refurbish operational surfaces and field lighting Ont	1,790,337		1,779,600(*f*)
J M Meunier Inc St Augustin de Desmoures Que	Addition of a floor at the FSS Que	320,500		320,500
J P Pierman Construction Ltd Sault Ste Marie Ont	Air Terminal Complex development at Sault Ste Marie Airport Ont	3,076,979	831,820	3,160,594
King Paving and Material Ltd Burlington Ont	Air Terminal access road and surface parking at Hamilton Civic Airport Ont	1,306,673	327,087	1,277,307
K&M Building Contractors Ltd Spirit River Alta	Firehall Construction—Dawson Creek Airport BC	577,000	2,206	579,627(*f*)
Kodiak Earthmovers Ltd Fort St John BC	Sewage treatment system, Fort Nelson Airport BC	1,217,010	964,026	964,026
Kraft Construction Co (1978) Ltd Winnipeg Man	Phase II—Piling foundation and related work at Winnipeg Area Control Centre Project Man	1,353,774	1,326,349	1,370,493*
Kraft Construction Co (1978) Ltd Winnipeg Man	Structural steel frame deck and related work Winnipeg International Airport, phase III Man	806,327	232,836	806,327(*f*)
La Cie de Construction Sept Freres Inc Montreal Que	Construction of a multi-level parking and of 2 footbridges at Montreal International Airport Que	14,798,900	7,055,400	14,798,900*
La Compagnie de Construction Cris (Quebec) Ltee Montreal Que	Develop airport Que	1,657,800	70,900	1,654,900
La Compagnie de Construction Cris (Quebec) Ltee Montreal Que	Develop airport Que	1,334,800	128,900	1,374,200
La Compagnie de Construction Cris (Quebec) Ltee Montreal Que	Develop airport Que	2,094,500	1,910,100	1,910,100
La Farlane Construction Thompson Man	Runway Man	260,979	260,979	260,979(*f*)
Lahr Construction Ltd Edmonton Alta	Construction of new ATB Whitehorse Airport YT	5,803,000	2,737,474	5,987,277
Lancet Construction Ltd Edmonton Alta	Construction of firehall at Lethbridge Airport Alta	612,600	237,098	237,098
Lang Construction Sept Iles Que	Paving runway, taxiway and apron Que	1,727,400		1,727,400
Lavallee's Electrical and Construction Ltd Stephenville Nfld	Upgrade airfield lighting systems and related work at Wabush Airport Nfld	865,850	771,598	771,598
Lavallee's Electrical and Construction Ltd Stephenville Nfld	Extend combined services building and related work at Deer Lake Airport Nfld	473,947		473,947*(*f*)
L D Fahey Construction Ltd Goose Bay Nfld	Construct combined services building and related work at St Anthony Airport Nfld	1,243,390	438,522	438,522
L D Fahey Construction Ltd Goose Bay Nfld	Construct ATB and related work at St Anthony Airport Nfld	1,148,790	240,538	240,538
Lebrun Constructors Ltd Thunder Bay Ont	Construct taxiways at Thunder Bay Airport Ont	2,383,171	(3,129)	2,383,171(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Leclerc & Pelletier Inc Sept Iles Que	Construction of an Air Terminal Building Que	588,500		588,500
Leo Alaire & Son Ltd Timmins Ont	Development of new general aviation area at Timmins Airport Ont	943,830	(859)	1,029,761(*f*)
Les Constructeurs Kigiak Inc Westmount Que	Relocate FSS Que	890,200		890,200
Les Constructions Désourdy Inc St Hubert Que	Reconstruct taxiway Kilo Que	675,300		675,300
Les Installations Electriques G Bradley Ltd Ottawa Ont	Rehabilitate electrical distribution system and related work at Sydney Airport NS	1,337,301		1,301,578*(*f*)
Les Pavages Laurentiens (1982) Inc Rimouski Que	Repaving runway 07-25 Que	617,100		608,800
Lingen Construction Ltd Sydney NS	Expand ticketing area in ATB and related work at Sydney Airport NS	365,919	327,683	327,683
Malmute Saloon Ltd Whitehorse YT	Passenger/cargo shelter YT	256,983		256,983
Marquis Contracting Ltd Victoria BC	Resurface runway and taxiway at Port Hardy Airport BC	1,016,636	1,016,636	1,016,636
Marquis Contracting Ltd Victoria BC	Rehabilitate taxis and runway at Victoria Airport BC	1,592,687	1,565,876	1,565,876
Maxim Airfield Lighting Systems Ltd Ajax Ont	Taxiway lighting and associated works at Lester B Pearson International Airport Ont	252,524		185,033
M Battel Construction Ltd Cache Creek BC	Main building contract—Air Terminal Complex Kamloops Airport BC	2,024,080	(605)	2,034,080
M Battel Construction Ltd Cache Creek BC	Air Terminal Complex BC	1,975,101		80,825
MCC Powers (A Unit of Mark Controls) Edmonton Alta	Energy management at Grande Prairie A/P Lethbridge A/P and regional office Alta	417,159	19,840	310,840
McKay-Cocker Construction Co Ltd London Ont	New ATB and related works at Sarnia Airport Ont	3,232,434		3,200,821*(*f*)
MeyKnecht-Lischer Contractors Ltd Ottawa Ont	Lanscaping works at Ottawa Airport, ATB expansion project Ont	332,067	130,636	401,844
Micheal Monteith Enterprises Ltd Orillia Ont	New Air Terminal Building and related works at Kapuskasing Airport Ont	1,308,464	553	1,308,017*(*f*)
Mihalco Enterprises Ltd St Albert Alta	Asbestos removal from baggage row at Vancouver International Airport BC	518,510	397,671	397,671
Miller Paving Limited Unionville Ont	Improvements for continued general aviation shoreline at Toronto Island Airport Ont	1,067,435	761,582	1,039,520(*f*)
Mississauga Hydro Mississauga Ont	Design and installation of an electrical power system at Lester B Pearson International Airport Ont	546,840		359,421
Morrison & McRae Ltd St Eleanors PEI	Construct access road and carpark and related work at Charlottetown Airport PEI	1,276,549	1,258,181	1,258,181
Mulder Construction Winnipeg Man	Reconstruction of runway apron and taxiway NWT	1,668,035	1,632,325	1,632,325(*f*)
Mustang Eng and Construction Ltd Nisku Alta	Apron expansion—Edmonton International Airport Alta	4,116,640	3,738,412	4,215,577
Mustang Eng and Construction Ltd Nisku Alta	Airside service road extension and overlay at Edmonton International Airport Alta	273,865	301,068	301,068
Mustang Eng and Construction Ltd Nisku Alta	Storm drainage control, general aviation area at Calgary International Airport Alta	2,439,007	2,312,882	2,312,882
Mustang Eng and Construction Ltd Nisku Alta	Construction of ATB foundations Fort McMurray Airport Alta	279,014	8,867	273,883
Mustang Eng and Construction Ltd Nisku Alta	Water distribution, sewer collection and lagoon Alta	1,399,889	28,763	1,565,196(*f*)
Nanivisik Mines Calgary Alta	Develop Arctic B NWT	4,720,000		4,238,994(*f*)
Nelson River Construction Winnipeg Man	Enlarge taxiway fillets and related work at Winnipeg International Airport Man	533,656	29,161	533,656(*f*)
Newfoundland Engineering and Construction Co Ltd St John's Nfld	Extension to Terminal Building at Gander International Airport Nfld	2,864,894		2,857,968
Newman Bros Ltd Sault Ste Marie Ont	Air Terminal Complex development at Sault Ste Marie Airport Ont	889,923	760,103	777,263
Niakura Construction Winnipeg Man	Rehabilitate apron II and III at Winnipeg International Airport Man	944,951	909,094	909,094(*f*)
N&L Construction Ltd Stephenville Nfld	Airfield fencing and related work at Stephenville Airport Nfld	262,189	81,729	261,289*(*f*)
Norlon Builders London Ltd London Ont	ATB expansion at London Airport Ont	860,720		833,634
North Rock Ltd Edmonton Alta	Urgent repairs to runway at Fort St John Airport BC	521,988	521,807	521,807(*f*)
Norway Construction Ltd Riverview NB	Construct airside cargo/services road and related work at Halifax International Airport NS	408,475	448,038	448,038(*f*)
Olivit Construction Ltd Maple Ridge BC	New public elevators—ATB at Vancouver International Airport BC	457,925	482,026	482,026
Olympic Construction Ltd St John's Nfld	Re-roof portion of ATB and related work at St John's Airport Nfld	339,942	339,942	339,942
Ontario Electrical Construction Toronto Ont	Automated airside/terminal access points Ont	331,000		318,575
Ontario Electrical Construction North Bay Ont	Upgrade electrical power system at North Bay Airport Ont	338,221	1,236	340,871
Ottawa-Greenbelt Construction Co Ltd Gloucester Ont	Groundside improvement works at Ottawa International Airport Ont	1,778,763		1,778,358
Pave-Al and Orlando Corp Mississauga Ont	Develpment of area 5 Ont	1,054,324		797,637
Pave-Al Limited Mississauga Ont	Development of area 2, stage 2 Ont	1,138,742		685,736
PCL Constructors Western Inc Winnipeg Man	ATB expansion at Winnipeg International Airport Man	26,544,408	15,114,139	15,114,139

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
PCL Road Contractors Inc Edmonton Alta	Aircraft and parking apron expansion and concrete paving at Inuvik Airport NWT	1,076,800	1,075,627	1,075,627
Pennecan Limited St John's Nfld	Construct runway, taxiway and parking apron at St Anthony Airport Nfld	3,054,800	655,698	2,989,373*(f)
Penney Construction Ltd St John's Nfld	Site services and related work at St Anthony Airport Nfld	1,429,285	785,508	785,508
Phase Electric Ltd Rothesay NB	Field electric centre NB	673,734		680,486
Phase Electric Ltd Rothesay NB	Field electric centre at Saint John Airport NB	434,193		361,198
Phased Construction Ltd North Vancouver BC	Sprinkler system and inspection services modifications, ATB at Vancouver International Airport BC	2,777,337	2,764,201	2,764,201
Phased Construction Ltd North Vancouver BC	ATB arrivals tunnel and in-transit lounge at Vancouver International Airport BC	726,738	726,738	726,738
Phoenix Power Installation Ltd Qualicum Beach BC	Rebuild A/P field lighting services Prince Rupert Airport BC	642,403		636,029
Piggott Construction (1969) Ltd Saskatoon Sask	Expansion of aircraft parking apron Sask	582,339		512,900
P&M Construction Edmonton Alta	Construct new Air Terminal Building NWT	5,951,400	3,880,700	6,039,000
Potium Scott Contractors Thunder Bay Ont	Civil work package Ont	474,914	474,914	474,914
Progressive Contracting Ltd Richmond BC	On-off ramps at Vancouver International Airport BC	2,303,369	2,071,890	2,071,890
Proman Projects Ltd Prince Albert Sask	Water supply system BC	280,160		247,915
Ramsey Construction Co Regina Sask	Construction of the groundside improvements at Regina Airport Sask	2,553,695	13,292	2,534,147(f)
Randall Plumbing and Heating Ltd Winnipeg Man	Install boiler/chiller at Winnipeg International Airport Man	311,407	294,195	294,195
River North Construction Ltd Prince Albert Sask	Construction of ATB and related work at Prince Albert Airport Sask	580,445		580,445
RM Belanger Ltd Chelmsford Ont	Develop general aviation area—Phase 1A at North Bay Airport Ont	1,821,191		1,758,568
Robert Berube Electricien Inc Rimouski Que	Purchase and installation of a LOC/DME Que	641,200	650,000	650,000
Robert Mitchell Inc Ville St Laurent Que	Passenger loading bridge at Edmonton International Airport Alta	588,569		588,569
Robert Mitchell Inc Ville St Laurent Que	Design supply and installation of aircraft passenger loading bridge and related work at Saskatoon Airport Sask	508,004		508,004
Robert Mitchell Inc Ville St Laurent Que	Supply and erect aircraft passenger loading bridge at Winnipeg International Airport Man	475,034		475,034(f)
Robinson's Trucking Ltd Yellowknife NWT	Apron and car park, Inuvik Airport NWT	2,327,850	37,737	2,268,917
Ron's Engineering and Construction Ottawa Ont	Area control tower at Thunder Bay Airport Ont	2,283,114	1,685,506	1,685,506
Roy Construction and Supply Co Ltd Timmins Ont	Construction of 3 bay additions to equipment garage and replace firehall doors at Timmins Airport Ont	756,287	31,787	753,286*
Schurman Construction Summerside PEI	Construct combined operations and control tower PEI	2,261,406		2,261,205
Security Fence Industries Winnipeg Man	Upgrade security fence at Winnipeg International Airport Man	880,071		76,790
Sintra Inc (Region Estrie) Sherbrooke Que	Repave runway 14-32, taxiway and apron Que	1,205,100		1,205,100
Skookum Construction Ltd Whitehorse YT	Construction of roads, parking lots, lighting and power distribution at Fort Nelson Airport BC	1,278,813	1,203,803	1,203,803
S McNally and Sons Ltd Hamilton Ont	Construct new AES fire training area at Hamilton Civic Airport Ont	287,473		292,999(f)
Standard Electric Markham Ont	Emergency power terminal 2 at Lester B Pearson International Airport Ont	402,566		402,168
Strap Enterprise Inc Toronto Ont	Remove asbestos in equipment garage and reinsulate at North Bay Airport Ont	297,742		297,742
Stuart Olson Industry Contractors Ltd Edmonton Alta	Construction of ATB, general contract, Fort McMurray Airport Alta	3,205,851	2,756,035	3,382,435
Sun Construction Col Ltd Calgary Alta	ATB expansion at Regina Airport Sask	17,548,308	2,527,795	16,749,878
The Cohos Evamy Partnership Calgary Alta	Control tower preliminary design and supervision—Calgary International Airport Alta	1,107,069	121,635	304,368
The GCG Eng Partnership Edmonton Alta	Apron Expansion—Phase 1—Edmonton International Airport Alta	700,630	433,144	529,288
The Ikoy Partnership Winnipeg Man	Expansion of ATB Phase II and III at Winnipeg International Airport Man	2,398,500	478,952	1,726,209
The Lundrigan Group Ltd Corner Brook Nfld	Resurface and install inset lighting—Runway Nfld	1,601,622	18,378	1,445,212*(f)
Thomas Engineering Ltd Vancouver BC	New baggage conveyors at south ATB Vancouver International Airport BC	439,398	356,860	356,860
Thomas Fuller Construction Ltd Ottawa Ont	Airport ATB expansion project at Ottawa International Airport Ont	27,943,960	13,994,092	19,080,392
Thompson Brewick Pratt and Partners Vancouver BC	Modifications and expansion of ATB and related work—Fort Nelson Airport BC	726,800	226,935	593,359
Trend Construction Ltd Edmonton Alta	Construct new firehall at Edmonton International Airport Alta	736,517		761,306*
Trend Construction Ltd Edmonton Alta	Construct ATC tower Alta	1,195,429		1,233,160(f)
Trend Construction Ltd Edmonton Alta	Category 7 firehall—Fort McMurray Airport Alta	636,692	24,189	749,792(f)
Trend Construction Ltd Edmonton Alta	Reservoir/pumphouse and sewer lift station—Fort McMurray Airport Alta	493,972	19,127	504,783(f)

Construction and acquisition of land, buildings and works—*Concluded*

Name and location of contractor	Brief description and province of project	Amount of contract	1985-86 Expenditures	Expenditures to date
		$	$	$
Trottoirs & Chaînes Pilote Inc Ville de Vanier Que	Expansion of parking lot and apron at Quebec Airport Que	1,713,100		1,713,100
UGS Contractors Limited Maple Ridge BC	Extend runway at Pitt Meadows Airport BC	731,248	554,237	554,237
Union des Carrieres et Pavages Ltee Quebec Que	Construction of new general aviation zone Que	1,460,100	1,338,600	1,338,600
Vandongen Construction Ltd Kamloops BC	Operations building at Kamloops Airport BC	757,525	757,525	757,525
Vie-Bilt General Contractors Ottawa Ont	Ground transportation service building at Ottawa International Airport Ont	278,000	81,740	81,740
Volker Stevin Contracting Ltd Calgary Alta	Modification and expansion of access roads and oversize vehicle parking at Calgary International Airport Alta	299,003	2,150	350,039(*f*)
Volker Stevin Contracting Ltd Calgary Alta	Construct access road and expand employee/rental car park Calgary International Airport Alta	730,172	736,053	747,433(*f*)
Volker Stevin Contracting Ltd Calgary Alta	Sewage system upgrading at Fort Smith Airport NWT	304,417	299,442	299,442
Wapiti Gravel Suppliers Ltd Grande Prairie Alta	Overlay runway 11-29, portion of Taxi G and construct blast pad, Grande Prairie Airport Alta	939,355	20,225	864,898*(*f*)
Webb and Trace Limited Victoria BC	Grading and paving for the ATB at Victoria Airport BC	528,932	17,000	528,442
Western Construction Ltd Stephenville Crossing Nfld	Rehabilitate access road and general aviation area and related work at Deer Lake Airport Nfld	314,875	309,088	309,088(*f*)
Western Integrated Electrical Ltd Burnaby BC	Fire detection systems at Vancouver International Airport BC	352,532	345,032	345,032
Westgate Mechanical Contractors Ltd Burnaby BC	Utilities building—Mechanical modifications at Vancouver International Airport BC	292,123		292,123
Woodlawn Construction Ltd Dartmouth NS	Construct outside service and related work at Yarmouth Airport NS	2,045,962	1,587,653	1,885,392*
W Rourke Ltee Quebec Que	Expand Air Terminal Building, apron and parking lot Que	4,045,400	3,800	4,031,700*
Yellowridge Construction Ltd Port Moody BC	Firehall and maintenance garage and related work Quesnel Airport BC	1,483,368		1,483,368
SURFACE TRANSPORTATION PROGRAM $344,266				
VETERANS AFFAIRS $566,810				
VETERANS AFFAIRS PROGRAM $566,810				
Trane Canada Ltee Montreal Que**	Installation of air conditioning system Que	500,000		280,142(*f*)

* Amends reporting in previous year's Public Accounts.
** Awarded through Public Works.
*** Cost plus contract.
(*f*) Contract completed.
(1)Related to a project in excess of $250,000.
(2)Shared cost project, in addition to the amount reported, Public Works Canada has disbursed $140,000 on contract no 043184.
(3)The amount of $512,860,502 includes the Public Works Revolving Fund. Since the Public Works Revolving Fund provides construction services on a cost recoverable basis to other programs, departments and agencies of the Government of Canada, detailed information for inclusion in this statement is therefore reported by the entities that received such services.

Construction and acquisition of machinery and equipment

This statement provides an analysis of the current year's expenditure (standard object 09) by main category of machinery and equipment for the year ended March 31, 1986. A summary of total current year's expenditure by department and agency is provided in Section I (Table 4) of Volume II (Part I).

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
AGRICULTURE—				
Department—				
Administration Program	150,376		157,418	1,997,204
Agri-Food Development Program	2,833,498		380,335	3,485,154
Agri-Food Regulation and Inspection Program	1,794,065		258,224	929,729
Race Track Supervision Revolving Fund	41,269		3,893	28,207
Canadian Forestry Service Program	1,456,033		393,732	2,114,506
Canadian Grain Commission Program	36,954		70,144	1,397,110
Canadian Dairy Commission			1,226	29,095
Canadian Livestock Feed Board			9,727	535
	6,312,195		1,274,699	9,981,540
COMMUNICATIONS—				
Department—				
Communications and Culture Program	612,270		1,942,629	4,023,674
Government Telecommunications Agency Revolving Fund	8,885		754,106	107,498
Canadian Radio-television and Telecommunications Commission			5,790	285,704
National Film Board				590,186
National Library	11,502		4,060	182,326
National Museums of Canada	206,229		54,117	285,016
Public Archives	155,141		390,817	410,623
	994,027		3,151,519	5,885,027
CONSUMER AND CORPORATE AFFAIRS—				
Department	1,043,454		47,142	1,397,443
EMPLOYMENT AND IMMIGRATION—				
Department/Canada Employment and Immigration Commission—				
Corporate and Special Services Program	65,015		454,243	1,722,998
Employment and Insurance Program	37,883		135,013	9,780,907
Immigration Program	147,595		113,722	1,639,917
Immigration Appeal Board			1,148	9,272
	250,493		704,126	13,153,094
ENERGY, MINES AND RESOURCES—				
Department—				
Administration Program	13,069		133,074	1,062,753
Energy Program			72,462	816,513
Minerals and Earth Sciences Program	396,874		1,563,623	11,578,636
Atomic Energy Control Board	27,425		21,660	152,649
National Energy Board				204,409
	437,368		1,790,819	13,814,960

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
1,107	126,538	31,220		22,391	9,946	2,496,200
10,543,274	573,810	736,161	541,429	73,475	5,443,327	24,610,463
1,664,783	233,726	36,330	116,802	69,615	170,768	5,274,042
	6,796					80,165
3,473,054	474,659	207,245	93,472	88,751	377,410	8,678,862
793,527	32,503	7,899	23,582	7,991	108,601	2,478,311
	706		1,920	1,175		34,122
	1,204				2,865	14,331
16,475,745	1,449,942	1,018,855	777,205	263,398	6,112,917	43,666,496
1,947,458	245,402	162,430	107,824	58,226	1,935,957	11,035,870
	5,598			847		876,934
	34,932					326,426
	164,817			42,095	2,404,721	3,201,819
	22,737			138,341	190,821	549,787
891,204	134,162	217,886	61,272		371,334	2,221,220
7,182	69,134	100,789	34,927	96,114	939,600	2,204,327
2,845,844	676,782	481,105	204,023	335,623	5,842,433	20,416,383
1,711,249	301,005			70,861		4,571,154
12,912	437,604			534,802		3,227,574
4,134	137,650			432,014		10,527,601
99,083	34,967		1,231	107,954		2,144,469
	10,809			73		21,302
116,129	621,030		1,231	1,074,843		15,920,946
3,693	62,788		120	15,668	4,985	1,296,150
34,341	52,368	47,900	225	2,068	(30,600)	995,277
8,744,899	346,922	1,067,557	567,186	66,277	7,128,083	31,460,057
43,153	27,667		2,015	3,652	(20,310)	257,911
	48,938				74,673	328,020
8,826,086	538,683	1,115,457	569,546	87,665	7,156,831	34,337,415

Construction and acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
ENVIRONMENT—				
Administration Program	52,158		88,580	560,478
Environmental Services Program	1,518,633		2,989,652	6,837,879
Parks Canada Program	3,764,270		320,169	1,359,701
	5,335,061		3,398,401	8,758,058
EXTERNAL AFFAIRS—				
Department—				
Canadian Interests Abroad Program	2,743,512		2,956,440	5,265,344
Canadian International Development Agency				533,139
International Joint Commission				29,743
	2,743,512		2,956,440	5,828,226
FINANCE—				
Department—				
Financial and Economic Policies Program	31,437		13,047	1,167,662
Canadian Import Tribunal Program			5,995	16,848
Inspector General of Banks Program				43,672
Auditor General			38,012	891,640
Insurance				10,749
Tariff Board				
	31,437		57,054	2,130,571
FISHERIES AND OCEANS	30,214,461		1,463,129	4,936,581
GOVERNOR GENERAL	44,747		57,700	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Administration Program			8,116	208,532
Indian and Inuit Affairs Program	557,914		159,752	762,766
Northern Affairs Program	535,008		35,407	271,259
Native Claims Program				11,795
	1,092,922		203,275	1,254,352
JUSTICE—				
Department—				
Administration of Justice Program				1,504,987
Canadian Human Rights Commission			7,651	
Commissioner for Federal Judicial Affairs				
Federal Court of Canada	24,674			
Law Reform Commission of Canada				198
Offices of the Information and Privacy Commissioners of Canada				60,434
Supreme Court of Canada			3,434	7,930
Tax Court of Canada				146,511
	24,674		11,085	1,720,060

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
1,319	54,063	2,241	719	75,756	10,472	845,786
8,739,504	1,063,952	544,509	457,048	116,266	427,696	22,695,139
1,005,876	252,838	812,052	410,415	100,547	1,704,128	9,729,996
9,746,699	1,370,853	1,358,802	868,182	292,569	2,142,296	33,270,921
1,854,374	10,368,622		2,618,398	1,944,379	723,649	28,474,718
	472,528			91,358		1,097,025
	475			517		30,735
1,854,374	10,841,625		2,618,398	2,036,254	723,649	29,602,478
141,418	516,326		6,128	128,650		2,004,668
						22,843
						43,672
	105,567				6,978	1,042,197
	13,467					24,216
				25,878		25,878
141,418	635,360		6,128	154,528	6,978	3,163,474
3,743,741	671,299	177,658	1,718,748	165,425	2,045,707	45,136,749
	8,879					111,326
2,344	105,153		76,533	67,601	7,583	475,862
762,702	383,727	39,026	191,447	296,917	251,939	3,406,190
72,924	87,973	41,582	23,302	85,442	527,536	1,680,433
	455		229	1,795		14,274
837,970	577,308	80,608	291,511	451,755	787,058	5,576,759
	129,867			154,254		1,789,108
	55,339				33,916	96,906
	8,929			14,717		23,646
	135,538			120,802	6,848	287,862
	11,112			30,750		42,060
	4,567					65,001
43,535	56,149			3,257		114,305
	55,934			7,968	5,997	216,410
43,535	457,435			331,748	46,761	2,635,298

Construction and acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
LABOUR—				
Department			6,759	2,003,258
Canada Labour Relations Board				
Canadian Centre for Occupational Health and Safety			100,656	
			107,415	2,003,258
NATIONAL DEFENCE—				
Defence Services Program	1,332,535,014	424,819,552	81,882,291	55,193,909
NATIONAL HEALTH AND WELFARE—				
Department—				
Departmental Administration Program	7,685		44,930	471,374
Health Services and Promotion Program			9,041	93,680
Social Services Program				26,387
Medical Services Program	933,684		94,097	875,754
Health Protection Program	62,173		8,801	958,482
Income Security Program	24,305		20,935	506,054
Fitness and Amateur Sport Program				104,446
Medical Research Council				16,890
	1,027,847		177,804	3,053,067
NATIONAL REVENUE—				
Customs and Excise	782,461		1,073,174	3,148,544
Taxation			1,465,214	5,062,379
	782,461		2,538,388	8,210,923
PARLIAMENT—				
The Senate			77,674	3,693
House of Commons	50,828		2,025,104	1,805,652
Library of Parliament			2,017	27,530
	50,828		2,104,795	1,836,875
PRIVY COUNCIL—				
Department—				
Privy Council Program	14,744		295,336	1,285,909
Canadian Intergovernmental Conference Secretariat				
Chief Electoral Officer	53			21,895
Commissioner of Official Languages				33,075
Economic Council of Canada				34,417
Public Service Staff Relations Board				80,355
	14,797		295,336	1,455,651
PUBLIC WORKS—				
Department—				
Services Program	1,101,312		132,430	4,218,234
Accommodation Program	40,350		22,308	80,694
Government Realty Assets Support Program	23,192			41,561
Marine Transportation and Related Engineering Works Program				
	1,164,854		154,738	4,340,489

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	164,732			529,982		2,704,731
	12,038			155,467		167,505
	25,537					126,193
	202,307			685,449		2,998,429
30,552,891	19,496,268	16,919,847	1,511,844	5,184,743	84,425,921	2,052,522,280
6,360	113,728	4,105	1,018	15,898	1,987	667,085
	9,064	1,751	1,084	11,809	637	127,066
539	18,342	40	31	38,785	749	84,873
1,694,514	919,243	86,796	323,534	163,397	109,748	5,200,767
3,510,874	409,665	48,303	132,955	80,192	35,082	5,246,527
10,210	463,705		215	254,437	8,112	1,287,973
	7,767				7,793	120,006
	596				162	17,648
5,222,497	1,942,110	140,995	458,837	564,518	164,270	12,751,945
366,728	791,525	898	102,729	229,574	113,568	6,609,201
	2,533,122			1,199,285	105,388	10,365,388
366,728	3,324,647	898	102,729	1,428,859	218,956	16,974,589
	102,248			78,280		261,895
	1,012,426		67,197	370,924	47,319	5,379,450
	42,967			3,430		75,944
	1,157,641		67,197	452,634	47,319	5,717,289
	171,324		129	8,148	13,320	1,788,910
				998		998
	10,601			7,164		39,713
	15,109		200	14,625		63,009
	4,756			1,781		40,954
	49,839			4,000		134,194
	251,629		329	36,716	13,320	2,067,778
2,936,100	2,302,554	132,464	1,699,824	107,881	1,180,244	13,811,043
20,162	26,066	18,502	132,305	6,225	44,728	391,340
	43,436		202,745	4,580	1,811	317,325
		10,720				10,720
2,956,262	2,372,056	161,686	2,034,874	118,686	1,226,783	14,530,428

Construction and acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
REGIONAL INDUSTRIAL EXPANSION—				
Department	93,579		122,258	2,603,010
Investment Canada			650	361,926
	93,579		122,908	2,964,936
SCIENCE AND TECHNOLOGY—				
Ministry of State	15,025		21,889	424,442
National Research Council of Canada—				
Scientific and Industrial Research Program	206,300		628,226	6,823,391
Scientific and Technical Information Program	12,875		66,491	59,433
Natural Sciences and Engineering Research Council				311,076
Science Council of Canada				18,960
	234,200		716,606	7,637,302
SECRETARY OF STATE—				
Department—				
Administration and Regional Operations Program			8,111	642,060
Official Languages Program			118,736	2,006,636
Education Support Program				21,832
Citizenship and Culture Program			24,743	285,205
Canadian Advisory Council on the Status of Women			92,239	
Public Service Commission			117,396	470,744
Social Sciences and Humanities Research Council			221,545	
Status of Women—Office of the Co-ordinator				
			582,770	3,426,477
SOLICITOR GENERAL—				
Department			151,929	411,995
Correctional Service	1,538,340		545,623	
National Parole Board			39,133	17,941
Royal Canadian Mounted Police—				
Law Enforcement Program	22,888,806		9,818,719	4,803,957
	24,427,146		10,555,404	5,233,893
SUPPLY AND SERVICES—				
Department—				
Services Program	20,493		395,126	4,073,926
Supply Program	71,527		1,154,618	25,216
Statistics Canada	26,350		36,222	4,795,268
	118,370		1,585,966	8,894,410
TRANSPORT—				
Department—				
Departmental Administration Program	82,656		62,016	1,391,403
Marine Transportation Program	200,433,881		13,092	1,100,283
Air Transportation Program	76,924,427		94,995,592	3,299,817
Surface Transportation Program	1,469,473		144,854	126,179
Canadian Aviation Safety Board	39,066			584,724
Canadian Transport Commission				329,352
Grain Transportation Agency Administrator	11,890		64,457	7,094
	278,961,393		95,280,011	6,838,852

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	395,567		3,645	107,207	80,652	3,405,918
	3,927			3,295	644	370,442
	399,494		3,645	110,502	81,296	3,776,360
	92,489		374	25,837	3,995	584,051
30,891,563	444,102	2,302,510	505,570	8,557	(873,692)	40,936,527
	13,623	16,786		4,343	18,770	192,321
	58,570					369,646
	548					19,508
30,891,563	609,332	2,319,296	505,944	38,737	(850,927)	42,102,053
	105,703			89,092		844,966
	112,388			181,157		2,418,917
	10,434			8,153		40,419
	67,322			169,255		546,525
	1,946					94,185
	252,724		14,900	34,887	141,179	1,031,830
	6,607					228,152
				17,554		17,554
	557,124		14,900	500,098	141,179	5,222,548
	66,620			4,548	30,330	665,422
	846,692	6,203,131		756,061	3,454,730	13,344,577
	29,111			7,203		93,388
1,752,689	1,700,875	132,777	52,332	233,206	2,391,581	43,774,942
1,752,689	2,643,298	6,335,908	52,332	1,001,018	5,876,641	57,878,329
	353,226	626		159,043	27,104	5,029,544
	16,444	21,037		300,787	2,325,473	3,915,102
	236,703			419,318	512,513	6,026,374
	606,373	21,663		879,148	2,865,090	14,971,020
315,202	291,172		27,547	350,871	395,906	2,916,773
2,551,724	569,800	208,987	11,343,673	420,093	2,934,075	219,575,608
6,595,238	1,347,939			768,218	1,988,899	185,920,130
152,895	33,322	30,959		38,487	218,282	2,214,451
1,161	51,277			21,347	322,080	1,019,655
	56,590			66,158		452,100
	2,220			589		86,250
9,616,220	2,352,320	239,946	11,371,220	1,665,763	5,859,242	412,184,967

Construction and acquisition of machinery and equipment—*Concluded*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service Program	20,000		13,583	289,799
Comptroller General—				
Management Practices and Controls Program	50		15,054	83,149
	20,050		28,637	372,948
VETERANS AFFAIRS—				
Veterans Affairs Program	98,402		25,367	950,139
War Veterans Allowance Board Program				765
Pension Review Board Program				
Canada Pension Commission Program				28,946
Bureau of Pensions Advocates Program				5,490
	98,402		25,367	985,340
Total	1,688,053,292	424,819,552	211,273,825	181,308,242

[1] This category includes ships and boats, $655,027,099; aircraft, $855,097,103; military road motor vehicles, $88,082,798; non-military road motor vehicles, $88,362,561; and, miscellaneous vehicles, $1,483,731.

[2] This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; safety and sanitation equipment, alarm and signal systems; etc.

[3] This category includes items such as conveying, elevating and materiel-handling equipment; agricultural machinery and implements; cooking equipment; agricultural tractors; etc.

Specialized equipment[12]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[13]	Total
$	$	$	$	$	$	$
	1,003			14,430		338,815
						98,253
	1,003			14,430		437,068
91,075	178,940		63,112	154,202	144,212	1,705,449
	488			5,500		6,753
	4,621			1,050		5,671
734	67,685			49,074	9,619	156,058
385	28,997			11,143	3,895	49,910
92,194	280,731		63,112	220,969	157,726	1,923,841
127,793,834	54,346,534	30,372,724	23,241,935	18,166,939	125,091,446	2,884,468,323

SECTION 7

1985-86
PUBLIC ACCOUNTS

Transfer Payments

CONTENTS

	Page
Ministry—	
Agriculture	7.2
Communications	7.4
Consumer and Corporate Affairs	7.6
Employment and Immigration	7.6
Energy, Mines and Resources	7.21
Environment	7.27
External Affairs	7.28
Finance	7.37
Fisheries and Oceans	7.38
Indian Affairs and Northern Development	7.39
Justice	7.59
Labour	7.59
National Defence	7.60
National Health and Welfare	7.61
National Revenue	7.66
Parliament	7.66
Privy Council	7.67
Public Works	7.67
Regional Industrial Expansion	7.68
Science and Technology	7.78
Secretary of State	7.85
Solicitor General	7.90
Supply and Services	7.91
Transport	7.91
Treasury Board	7.95
Veterans Affairs	7.95
Appendices	7.97

Note: this Section presents, for each program, the total expenditure by recipient or class of recipients, together with a detailed listing of individual payments of $50,000 or over. A summary of total current year's expenditure (standard object 10) by department and agency is provided in Section 1 (Table 4) of Volume II (Part I).

AGRICULTURE $882,118,850

Department $866,663,767

AGRI-FOOD DEVELOPMENT PROGRAM $747,922,103

Agricultural research in universities and other scientific organizations in Canada $998,980—Universities of: Alberta Edmonton Alta $110,000, British Columbia Vancouver BC $104,930, Guelph Guelph Ont $249,860, Laval Quebec Que $74,930, Manitoba Winnipeg Man $134,930, McGill Montreal Que $99,860, Saskatchewan Saskatoon Sask $99,540.

World Food Day Association of Canada $60,000

Royal Agricultural Winter Fair, Toronto $100,000

Canadian Western Agribition, Regina $100,000

Le Salon international de l'agriculture et de l'alimentation $29,849

Canadian Council on 4-H Clubs $56,000

Canadian National Livestock Records $200,000

Federated Women's Institutes of Canada $25,000

Canadian Plowing Council $10,000

Grants to assist in the marketing of agricultural products $13,215

Canadian Horticultural Council $27,000

Canadian Agricultural Research Council $77,115

Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs $2,273,586

Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto and the Canadian Western Agribition, Regina $134,179

4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs $249,623

Central Ontario Farm Storm Damage Assistance $393,732

Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production $693,031

Contribution to Ontario Dairy Herd Improvement Corporation $1,400,943—Ontario Dairy Herd Improvement Corporation Toronto Ont $1,328,068.

Canada Grains Council $81,000

Organization for Economic Co-operation and Development $25,000

Contribution to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural and food products $215,647—Canadian Horticultural Council Nepean Ont $77,909.

Producer groups toward the cost of construction of regular cold storages, frost free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council $1,057,709—Border Potato Co Manitoba Ltd Carman Man $97,763, 466203 Ontario Ltd Newmarket Ont $104,004, John's Nursery and Market Garden Henribourg Sask $50,000, Killoween Farms Ltd Upper Kent NB $93,333, Plains Potatoes Ltd Portage La Prairie Man $112,373, Seimens Seed Potatoes Gretna Man $78,487, Westcountry Farms Tyne Valley PEI $51,004.

Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act $11,951,278

Payments in connection with the Prairie Grain Advance Payments Act $9,690,247

Contribution to a market promotion organization to promote the sale of Canadian seed potatoes $176,000—Canadian Seed Potato Export Agency Fredericton NB $176,000.

Contribution payments to the Saskatchewan Credit Union Central on behalf of Canadian Co-operative Implements Ltd under the 1985 Refinancing Agreement $252,302

Payment in accordance with the agreement entered into with the University of Guelph, towards a construction and renovation program designed for the Ontario Veterinary College, at Guelph, Ontario, in order to regain full accreditation $1,527,855

Initiatives under the authority of the general development agreements $6,358,599—Agricultural Research Institute Truro NS $142,485, Nova Agri Associates Ltd Port Williams NS $51,884, Nova Scotia Cattlemen's Assoc Truro NS $82,686, Nova Scotia Fruit Growers Assoc Kentville NS $99,152, Stirling Fruit Farms Ltd Wolfville NS $104,661.

Initiatives undertaken in special areas $1,408,802—Cooperative de production Maraichère de Bonaventure Bonaventure Que $235,000, La Cooperative Agricole de Rogersville Ltee Rogersville NB $101,103, Rogersville Construction Ltd Rogersville NB $50,000.

Initiatives under the authority of the Economic and Regional Development Agreements and Assistance Plan for Innovation and Technological transfer in Quebec $9,221,778—Agriculture Extension Board Unity Sask $1,396,143, Canola Council of Canada Winnipeg Man $142,522, Community Improvement Corp Fredericton NB $416,201, Eric C Robinson Ltd Albany PEI $118,708, Ferme Micy Victoriaville Que $76,850, Manitoba Canola Growers Associations Winnipeg Man $55,481, Melfort Agricultural Society Melfort Sask $50,000, Naturpac Inc St-Eustache Que $177,523, New Brunswick Potato Agency Grand Falls NB $122,248, PEI Department of Agriculture Charlottetown PEI $2,218,055, PEI Hog Commodity Marketing Board Charlottetown PEI $54,930, PEI Potato Marketing Board Charlottetown PEI $219,210, PEI Soil and Crop Improvement Assoc Charlottetown PEI $59,214, Saskatchewan Beef Cattle Performance Association Regina Sask $57,890, Universities of: Manitoba Winnipeg Man $161,690, Saskatchewan Saskatoon Sask $1,396,143, Vanag Consulting Lacombe Alta $79,453, Wheatland Conservation Area Swift Current Sask $102,010.

Contribution to apple growers for the purpose of compensation for frost damage and for the establishment of the production capabilities of commercial orchards $977,105

Agriculture Canada's fee for membership in the International Dairy Federation—Canada $15,000

Commonwealth Agricultural Bureaux $634,134

Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act $307,357,112

Payments under the Farm Loans Interest Rebate Act $3,546,225—Farm Credit Corporation Ottawa Ont $3,546,225.

Canada Safety Council in support of National Farm Safety Week $4,000

Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act $24,547,462

AGRICULTURE—*Continued*

Contributions to the provinces under the Crop Insurance Act $198,185,985—Provinces of: Alberta $59,795,138, British Columbia $4,368,685, Manitoba $21,390,110, New Brunswick $1,272,204, Newfoundland $64,303, Nova Scotia $218,911, Ontario $20,954,032, Prince Edward Island $1,283,905, Quebec $11,383,470, Saskatchewan $77,455,227.

Contribution to producers or processors of up to two-thirds of the out-of-province transportation costs of 1985 apples for the manufacture of apple juice $67,122

Contribution to the Province of Manitoba to develop and promote a Livestock Feed Security Insurance Program $130,633

Loan guarantees under the Farm Improvement Loans Act $4,313,664

Contribution to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl $5,576,511—Provinces of: Alberta $1,721,511, Manitoba $530,000, Saskatchewan $3,325,000.

Contributions to Quebec farmers for increased livestock feed costs as a result of forage crop losses in 1983 caused by adverse weather $257,818

Contributions to the provinces of Manitoba and Saskatchewan for groundwater and drought-proofing investigations and studies for long-term strategy and economic development $93,791—Manitoba Department of Finance Winnipeg Man $93,791.

Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies $6,263,033—Alberta Agriculture Edmonton Alta $150,000, County of Warner No 5 Warner Alta $113,486, Halbstadt-Marais Water Co-op Ltd Emerson Man $75,045, The Coderre Water Users Association Coderre Sask $50,744.

Contributions to livestock producers within designated drought areas of Manitoba, Saskatchewan and Alberta to assist the producers in the cost of retaining their breeding herds and payments to the provinces for administration $161,960

Contributions—Drought assistance for Western Canada $61,417,238—A7 Ranch Nanton Alta $100,150, Bar K Ranch Prince George BC $63,960, Cache Valley Ranch Ltd Charlie Lake BC $168,840, David Martens & Sons Ltd Vanderhoof BC $53,760, Deer Creek Livestock Co Ltd Milk River Alta $58,000, Deerhills Ranching Granum Alta $50,350, L K Ranches Bassano Alta $53,490, Majestic Ranches Ltd Calgary Alta $50,350, McIntyre Ranching Co Ltd Lethbridge Alta $108,100, Palmer Ranch 1984 Ltd Pincher Creek Alta $57,800, Rocking P Ranch Ltd Nanton Alta $54,450, Rutledge Ranching Co Ltd Monitor Alta $60,870, Short Grass Ranches Ltd Medicine Hat Alta $51,050.

Contributions by Canada to crop producers in Alberta, Saskatchewan, Manitoba under the Crop Drought Assistance Program $80,998,680—Ben & Donna Walter Farms Ltd Magrath Alta $54,565, Big Bend Colony Cardston Alta $74,029, Blood Band Farms Ltd Stand Off Alta $65,053, Circle A Farms 1984 Ltd Fort Macleod Alta $106,576, Clear Lake Hutterite Colony Claresholm Alta $52,962, Clearview Hutterian Brethren Bassano Alta $51,200, Crystal Spring Colony Magrath Alta $65,585, Donkirk Farms Ltd Foremost Alta $52,350, French CE Lethbridge Alta $61,502, Gor Rae Farms Ltd Cardston Alta $72,685, Hengerer Farm Ltd Glenwood Alta $64,885, Hutterian Brethren Church of New York Lethbridge Alta $50,117, Hutterian Brethren Church of Riverside Fort Macleod Alta $58,911, Hutterian Brethren Church of West Raley Cardston Alta $64,071, Hutterville Colony Magrath Alta $70,450, Le Al Farms Ltd Lethbridge Alta $86,720, Marsh Farms Fort Macleod Alta $103,256, New Elmspring Hutterian Brethren Magrath Alta $54,756, Nish Tom N Cardston Alta $59,002, OK Colony Raymond Alta $53,440, Old Elm Hutterian Brethren Magrath Alta $62,671, Palmer Ranch Pincher Creek Alta $109,332, Parkland Colony Parkland Alta $85,924, Rays 760 Combine Ltd Lethbridge Alta $127,227, Rockport Hutterian Brethren Magrath Alta $67,164, Sandlake Hutterian Brethren Masefield Sask $50,555, Skipworth Farms Cardston Alta $103,383, Spring Point Hutterian Brethren Pincher Creek Alta $69,077, Sproule LW & HM Pincher Creek Alta $51,232, Swen Johnansen Farm Ltd Cardston Alta $64,997, Vadnais Farms Ltd & Cardston Credit Union Cardston Alta $107,616, Vadnais Kenneth L Cardston Alta $64,082, Waterton Colony Hill Spring Alta $73,335, Wolf Creek Hutterian Brethren Stirling Alta $73,754.

Contributions to crop producers in British Columbia for cost shared agreement under the Crop Drought Assistance Program $4,566,160

AGRI-FOOD REGULATION AND INSPECTION PROGRAM $14,368,465

Canada's fee for membership in the Office international des épizooties $56,966

Canadian Veterinary Medical Association $3,870

In accordance with an agreement entered into with the Provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, payments to the Province of Prince Edward Island toward the cost of design and construction of a veterinary science teaching facility at Charlottetown, Prince Edward Island $13,714,218—Prince Edward Island Crown Building Corporation Charlottetown PEI $13,714,218.

Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act $459,828—A and S Buffalo Ranch Codys NB $55,500, J Eisner Minitonas Man $105,400, F Penorak Pickardville Alta $96,959.

Contributions to the provinces in accordance with the regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies $129,700—Provincial Treasurer Toronto Ont $128,652.

Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax $3,883

CANADIAN FORESTRY SERVICE PROGRAM $104,369,800

Canadian Forestry Association Ottawa Ont $50,000

Canadian Scholarship Program $580,000

Commonwealth Forestry Institute $10,500

Festival of Forestry $5,000

Grant to "Le Mouvement Aménagement-Jeunesse/Association des industries forestières du Québec" $20,000

Grant to the Richard St Barbe Baker Foundation $95,700

Grants to universities for specific forestry research projects $2,289,000—Universities of: Alberta Edmonton Alta $381,500, British Columbia Vancouver BC $381,500, Lakehead Thunder Bay Ont $381,500, Laval Que Que $381,500, New Brunswick Fredericton NB $381,500, Toronto Toronto Ont $381,500.

Contribution to the Canadian Interagency Forest Fire Centre $46,304

Contribution to the University of British Columbia $743,659

AGRICULTURE—*Concluded*

Forest Engineering Research Institute of Canada $1,600,000

Contribution to the Council of Forest Industries of British Columbia $180,000

Contribution to the International Energy Agency/Forest Energy Agreement $171,821—Common Fund II Nykoping Sweden $53,398, University of Toronto Toronto Ont $75,296.

Contribution to the Maritime Forestry Complex Corporation $4,241,902—Maritime Forestry Complex Corporation Fredericton NB $4,241,902.

Contribution to FORINTEK Canada Corporation $4,400,000

Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment $85,078,691—Abitibi-Price Inc Iroquois Falls Ont $56,978, Abitibi-Price Inc Pine Falls Man $347,200, Athol Co-operative Ltd Nappan NS $281,000, Baddeck Valley Woods Producers Co-operative Ltd Baddeck NS $189,788, Blood Tribe Administration Stand Off Alta $53,768, Bowater Mersey Paper Co Ltd Liverpool NS $343,204, Coastal Woodlands Ltd Tangier NS $71,957, Conform Ltd Middle Musquodoboit NS $283,134, Provinces of: Alberta Edmonton Alta $866,132, BC Victoria BC $8,000,000, Manitoba Winnipeg Man $338,636, New Brunswick Fredericton NB $5,478,689, Newfoundland St John's Nfld $13,077,700, Nova Scotia Halifax NS $2,074,420, Ontario Toronto Ont $15,744,468, Prince Edward Island Charlottetown PEI $1,609,717, Quebec Quebec Que $20,363,050, Saskatchewan Prince Albert Sask $215,678, Corporation of the District of North Cowichan Duncan BC $186,624, Domtar Inc Trenton Ont $98,156, East Busborough Forest Owners Company Ltd Guysborough NS $86,495, Federation of Woodlot Owners Fredericton NB $1,162,000, Forchu Forest Management Company Ltd Yartmouth NS $120,181, Greater Victoria Water District Victoria BC $50,000, G Ryan Ft Augustus PEI $103,662, G Williams Pictou NS $52,686, I Dennison Victoria PEI $68,576, JD Irving St John NB $253,112, La Cooperative Forestière Ltee Wellington PEI $90,549, La Foret Acadienne Ltee Church Point NS $86,422, Le Conseil de la Nation Atikamekw La Tuque Que $54,155, Lorax Forestry Ltd Surrey BC $50,000, Lunenberg County Forest Management Group Ltd Bridgewater NS $91,212, Maccan Forestry Cumberland Forestry Ltd Mahone Bay NS $102,670, North Colchester Forest Co-operative Ltd Tatamagouche NS $160,137, Manfor Ltd The Pas Man $383,441, North Inverness Forest Management Company Ltd Margaree Forks NS $205,909, North Mountain Woodlands Ltd Middleton NS $113,533, North Nova Forest Owner Ltd Pugwash NS $95,493, Office des Producteurs de Bois de la Région de la Pocatière La Pocatière Que $544,483, Prince Albert Pulp Wood Prince Albert Sask $333,317, Restigouche Band Council Restigouche Que $97,793, River Desert Indian Band Maniwaki Que $149,980, Scott Paper International Inc New Glasgow NS $522,127, Sissiboo Forest Management Ltd Digby NS $195,964, Stora Forest Industries Port Hawkesbury NS $66,157, Syndicat des Producteurs de Bois de la Gaspésie New Richmond Que $620,750, Syndicat des Producteurs de Bois du Bas St-Laurent Rimouski Que $1,500,524, University of British Columbia Vancouver BC $124,035, West Pictou Forest Owners Ltd Pictou NS $155,135, West Prince Forestry West Devon PEI $68,973.

Contribution to the Maritime Forest Ranger School $3,700,223—Maritime Province Higher Education Commission Fredericton NB $3,700,223.

Contribution to Poplar Council of Canada $7,000

Contribution to the Université de Moncton $1,150,000

CANADIAN GRAIN COMMISSION PROGRAM $3,399

Membership fee to the International Association for Cereal Chemistry $3,399

Canadian Livestock Feed Board $15,455,083

Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council $15,455,083—Borden Mercantile Company Victoria BC $113,309, Border Feedlot Surrey BC $72,206, J N Brochu Inc St-Isidore Que $88,909, Buckerfield's Ltd Armstrong BC $26,235, Duncan BC $161,506, Vancouver BC $650,689, Burgess Feeds Ltd Agassiz BC $110,233, Canada Packers Ltd Bridgewater NS $37,144, Edmonton Alta $5,282, Maple Ont $6,179, Montreal Que $36,184, Port Williams NS $483,810, St-Romuald Que $16,985, Summerside PEI $243,557, Sussex NB $461,469, Toronto Ont $8,950, Truro NS $351,449, Wetaskiwin Alta $2,155, Centre Agricole du Nord Notre-Dame-du-Nord Que $61,113, Chaîne Coopérative du Saguenay St-Bruno Que $152,617, Clarence (Kloosterhof) Farm Service Truro NS $230,186, Clearbrook Grain & Milling Company Ltd Clearbrook BC $177,178, Co-Op Atlantic Brooklyn NS $1,825, Moncton NB $816,803, New Minas NS $252,802, Truro NS $93,165, Coopérative Fédérée de Québec Montreal Que $819,177, Coopérative de Services Agricoles d'Abitibi Ouest Lasarre Que $96,235, East Chilliwack Fruit Growers Co-Op Assoc Chilliwack BC $1,126,393, Fung Livestock & Farming Inc Surrey BC $52,824, Gibson John & Son Ltd Fredericton NB $63,293, M & H Feeds Inc Surrey BC $93,444, Ferme de la Poulette Grise Ste-Foy Que $55,761, W A Flemming Ltd Truro NS $279,881, Hillcrest Farms Ltd St John's Nfld $570,586, Kinsman V & Sons Ltd Canning NS $63,904, Maple Leaf Mills Ltd Baden Ont $1,151, Calgary Alta $22,260, Cavan Ont $38,976, Edmonton Alta $9,445, Guelph Ont $21,763, Kensington PEI $29,496, Meunerie Charlevoix Enr St-Urbain Que $67,016, Meunerie J B Dionne & Fils Ltée Mont-Joli Que $52,151, Mic Mac Feeds Port Williams NS $125,434, Moulées Nadeau Feeds Ltd Clair NB $231,343, Moulin Agricole Kénogami Kénogami Que $99,011, Otter Farm & Home Co Aldergrove BC $253,242, Phillips Feed Service Ltd Charlottetown PEI $59,586, Prince Edward Island Elevator Corp Kensington PEI $153,567, Ralston Purina of Canada Ltd Drummondville Que $42,861, Kentville NS $43,263, Montreal Que $40,338, St-Romuald Que $155,826, Truro NS $48,810, Whitby Ont $13,012, Ritchie Smith Ltd Abbotsford BC $758,545, Robin Hood Multifood Inc Donovans Nfld $545,359, Milton Ont $393,290, Scotia Farm Services Ltd Kentville NS $122,249, Scotsburn Co-Op Services Ltd Scotsburn NS $84,421, Sure Crop Feeds Ltd Grindrod BC $180,933, Surrey Co-Op Assoc Abbotsford BC $167,961, Sussex & Studholm Agricultural Society Sussex NB $80,323, Top Shelf Feeds Inc Duncan BC $300,863, United Feeds Armstrong BC $54,867, Edmonton Alta $25,817, Midnapore Alta $2,205, Valley Feeds Ltd Burtt's Corner NB $184,853, Wall & Redekop Feeds Ltd Abbotsford BC $140,250.

COMMUNICATIONS $60,454,042

Department $51,822,614

COMMUNICATIONS AND CULTURE PROGRAM $51,822,614

Grant to the Canadian Radio Technical Planning Board $25,000

Grants to institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act $451,516—Nova Scotia Museum Halifax NS $179,500, Public Archives of Canada Ottawa Ont $139,119.

COMMUNICATIONS—*Continued*

Grant to Fathers of Confederation Building Trust, Charlottetown, PEI $1,140,000

Grants to Canadian non-profit cultural organizations and institutions for special cultural activities of national significance $4,350,113—Arts Intermedia Toronto Ont $50,000, Associates of Science and Technology Ottawa Ont $50,000, Assoc canadienne du mime Montreal Que $80,000, Assoc of Canadian Community Colleges Toronto Ont $50,000, Assoc Québécoise du Jeune Théâtre Montreal Que $120,084, Canadian Crafts Council Ottawa Ont $114,500, Canadian Music Centre Toronto Ont $50,000, Centre Québécois de l'Institut International du Théâtre Montréal Que $75,000, Commission du Centenaire du Génie Professionnel au Canada Aylmer Que $250,000, Community Arts Council of Vancouver Vancouver BC $80,000, Concours de Musique du Canada Inc Montréal Que $175,000, Courtenay Youth Music Centre Courtenay BC $53,100, École Nationale du Théâtre du Canada Montréal Que $125,000, Festival d'Été de Lanaudière Joliette Que $100,000, Festival de Théâtre des Amériques Montréal Que $214,048, Festival International de Jazz de Montréal Montréal Que $123,590, Festival International de la Bande Dessinée Montréal Que $235,000, Festival Juste Pour Rire Montréal Que $134,232, First Asia Pacific Festival Vancouver BC $50,000, Glenbow Museum Calgary Alta $250,000, Harbourfront Corporation Toronto Ont $50,000, Le Centre International d'Art Contemporain Montréal Que $95,000, Quinzaine Internationale du Théâtre Québec Que $100,000, Salon International du Livre de Québec Ste-Foy Que $53,000, The Canadian Music Centre Vancouver BC $100,000, The Jazz City Festival Society Edmonton Alta $50,000, Vancouver Island Shakespeare Festival Society Nanaimo BC $50,000, Ville de Montréal Montréal Que $165,000, Writer's Union of Canada Toronto Ont $74,050.

Grants to Canadian non-profit cultural organizations to promote the development of projects in honour of International Youth Year $598,138—Canadian Stage Bank Festival Scarborough Ont $55,000, Jeunesse Musicale du Canada Montréal Que $100,000, National Parks Centennial Citizens Committee Inc Toronto Ont $120,000, Overture Concerts Society of British Columbia Vancouver BC $98,506, Young People's Theatre Toronto Ont $55,000.

Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities $11,000

Contributions to Canadian organizations to advance their research activities in the area of work place automation $217,675

Contributions to Canadian organizations working in the new information technologies field for international collaboration activities $240,000—IDON Corporation Ottawa Ont $50,000, Press Porcepic Ltd Victoria BC $100,000, H A Simons International Ltd Vancouver BC $90,000.

Contributions to Telesat Canada for the acquisition in Canada of Anik-D spacecraft Ottawa Ont $440,108

Contribution to the European Space Agency in respect of the Development, Manufacture and Operational Phases of the Large Satellite Program Paris France $12,352,996

Contributions to Canadian organizations for the installation of a fibre optics and broadband Switching Network in Louiseville Que $1,680,775—Cablon Incorporé Montréal Que $50,000, Mime 86 Montréal Que $500,000, Québec Rock Montréal Que $75,000, Rose Films Montréal Que $500,000, TVS Montréal Que $420,000.

Contributions under the International Bid Support Program $510,040—Canadian Marconi Company Kanata Ont $255,000, Com Dev Ltd Cambridge Ont $255,040.

Contribution to the Inter-American Telecommunication Conference $13,770

Contributions to Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland $2,772,047

Contributions to the Canadian Standards Association (Steering Committee on Telecommunications) $18,000

Contributions to Expo's World Festival of the Performing Arts $54,000

Contributions to national arts and culture service organizations $695,000—Canadian Conference of the Arts Ottawa Ont $555,000, Canadian Craft Council Ottawa Ont $140,000.

Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware $16,399,916—Academy of Canadian Cinema and Television Toronto Ont $90,000, Alberta Theatre Projects Calgary Alta $387,000, Arctic Show Vancouver BC $72,000, Arts Canada North Whitehorse YT $72,000, Art Gallery of Nova Scotia Halifax NS $146,750, Artspace Peterborough Ont $150,000, The Canadian Assoc of Art Thunder Bay Ont $76,500, Canadian Music Centre Toronto Ont $104,000, Canadian Opera Company Toronto Ont $1,100,000, Calgary Centre for Performing Arts Calgary Alta $1,000,000, Calgary Philharmonic Society Calgary Alta $171,000, Centre Canadien d'Architecture Montréal Que $1,720,000, Chilliwack Community Arts Council Chilliwack BC $180,000, City of Vancouver Vancouver BC $450,000, Club des Talons Hauts Inc Québec Que $220,174, Corporation of The City of Kingston Kingston Ont $101,400, Edmonton Symphony Orchestra Edmonton Alta $57,600, Encyclopedia of Contemporary Downsview Ont $50,196, Factory Theatre Toronto Ont $124,264, Fédération Culturelle des Canadiens-français St Boniface Man $112,500, Les Ballets de Montréal Montréal Que $54,000, L'Orchestre Symphonique de Montréal Montréal Que $166,050, McGill University Montréal Que $72,000, Memorial University of Newfoundland St John's Nfld $423,518, Michel Lemieux Musique Performance Montréal Que $67,500, Musée de Sept-Iles Sept-Iles Que $625,000, Music Gallery Toronto Ont $82,000, The National Ballet School of Canada Toronto Ont $769,254, Nova Scotia Drama League Halifax NS $100,350, Ontario Museum Assoc Toronto Ont $81,000, Pacific Cine Centre Vancouver BC $150,000, Rainbow Stage Inc Winnipeg Man $307,436, Robert McGaughlin Gallery Oshawa Ont $532,000, Royal Winnipeg Ballet Winnipeg Man $789,127, Saidye Bronfman Centre Montreal Que $532,500, Société du musée du Séminaire de Québec Haute Ville Que $270,000, Theatre and Arts Community Centre North Bay Ont $315,000, Theatre Calgary Calgary Alta $342,000, Théâtre de la veillée Montréal Que $57,600, The Art Gallery of the South Okanagan Penticton BC $200,000, The Beaton Institute of Cape Breton Studies Sydney NS $60,107, The Quebec Show Québec Que $54,900, The Stratford Shakespearian Festival Foundation of Canada Stratford Ont $62,943, Thunder Bay Arts Centre Thunder Bay Ont $300,000, Thunder Bay Company Assoc Thunder Bay Ont $50,000, Vancouver East Cultural Centre Vancouver BC $270,000, Video 84 Montreal Que $66,000, Vis-Art Copyright Inc Toronto Ont $135,000.

Contributions to support the film and video national service organizations $227,254—Academy of Canadian Cinema and Television Toronto Ont $101,200, Canadian Film Institute Ottawa Ont $50,000.

Contributions to support cultural enterprises infrastructure development $519,792—Grassroots Informatic Winnipeg Man $188,100, Manitoba Computer Assisted Learning Consortium Inc Winnipeg Man $119,500, Wayne M Finican Chairman Advisory Committee Winnipeg Man $67,360.

COMMUNICATIONS—*Concluded*

Contributions under the Canada-Quebec subsidiary agreement on cultural infrastructure $400,000—Studio Morin Heights Inc Montreal Que $400,000.

Contributions for the development of the Canadian Book Publishing industry $8,705,474—Aquila Communications Ltd Toronto Ont $51,874, Assoc of Canadian Publishers Toronto Ont $54,000, Assoc pour l'Exportation du Livre Canadien Ottawa Ont $588,560, Canada Publishing Corporation Agincourt Ont $353,289, Canadian Book Information Centre Toronto Ont $58,500, Corporation des éditions Fides Montréal Que $57,963, Douglas and McIntyre Ltd Vancouver BC $220,628, Éditions du Renouveau Montréal Que $136,197, Éditions Heritage Inc Saint-Lambert Que $219,210, Éditions Internationales Montréal Que $58,922, Éditions La Presse Ltée Montréal Que $70,111, Éditions Leméac Inc Outremont Que $63,388, Éditions Pauline Montréal Que $53,694, Éditions Québec Amérique Montréal Que $124,778, Éditions Yvon Blais Inc Montréal Que $50,000, Fitzhenry and Whiteside Markham Ont $55,694, Éditions France-Amérique Montréal Que $53,267, Gaetan Morin Editeur Ltée Chicoutimi Que $107,974, G R Welsh Company Ltd Burlington Ont $87,409, Grosvenor House Press Inc Montreal Que $52,341, Guérin Éditeur Ltée Montréal Que $357,387, Hurtig Publishers Ltd Edmonton Alta $227,324, International Self Counsel Press Ltd North Vancouver BC $84,300, Irwin Publishing Inc Richmond Hill Ont $50,144, Key Porte Books Toronto Ont $83,593, Librairie Beauchemin Ltée Montréal Que $116,249, Libre Expression Montréal Que $52,189, Lidec Inc Longueuil Que $141,560, McClelland and Stewart Ltd Toronto Ont $268,865, McGill-Queen's University Press Montreal Que $52,909, Modulo Editeur Inc Mont-Royal Que $50,000, Mondia Éditeurs Laval Que $55,917, Newest Press Edmonton Alta $120,000, Novalis Le Droit Burlington Ont $125,928, Quebec Agenda Grégoire Tremblay Beauce Que $50,812, Sablier Inc Boucherville Que $59,935, Sogides Ltée Montréal Que $303,164, Stoddart Publishing Company Ltd Don Mills Ont $77,378, University of Toronto Press Toronto Ont $303,934, Western Producer Prairie Books Saskatoon Sask $99,048, Whitecap Books Ltd North Vancouver BC $60,349.

National Film Board $258,934

Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees $8,500

Transfer payments to Quebec in respect of reciprocal Taxation agreements $250,434

National Library $37,916

Grant to the International Federation of Library Associations $11,000

Grant to the International Serials Data System $26,916

National Museums of Canada $8,334,578

Total assistance to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities $8,334,578—Public Programming Assistance $3,502,661—Art Gallery of Ontario Toronto Ont $214,000, British Columbia Provincial Museum Victoria BC $144,000, Canadian Museums Assoc Ottawa Ont $175,000, Edmonton Art Gallery Edmonton Alta $149,000, Glenbow Alberta Institute Calgary Alta $144,000, Manitoba Museum of Man and Nature Winnipeg Man $100,661, McCord Museum Montreal Que $150,000, Montreal Museum of Fine Arts Montreal Que $98,500, Musée d'art contemporain Montreal Que $117,000, Musée du Québec Quebec City Que $70,000, Museum of Anthropology University of British Columbia Vancouver BC $200,000, New Brunswick Museum Saint John NB $78,500, Newfoundland Museum Historical Research St John's Nfld $125,000, Nova Scotia Museum Halifax NS $197,000, Provincial Museum of Alberta Edmonton Alta $187,000, Royal Ontario Museum Toronto Ont $88,000, Vancouver Art Gallery Vancouver BC $192,000, Vancouver Museums and Planetarium Assoc Vancouver BC $53,500, Winnipeg Art Gallery Winnipeg Man $193,000; Upgrading and Equipment Assistance Programme $1,644,701—Chilliwack Museum and Historical Society Chilliwack BC $195,700, Department of Historical and Cultural Resources Fredericton NB $204,700, Huron County Pioneer Museum Goderich Ont $104,000, Joseph Schneider Haus Kitchener Ont $64,800, Kitchener Waterloo Art Gallery Kitchener Ont $51,500, Royal Ontario Museum Toronto Ont $176,200, Wellington County Museum Fergus Ont $114,700; Registration Assistance Programme $878,226—Musée de la Civilisation Quebec Que $172,800, Musée du Québec Quebec Que $100,986, Western Development Museum Saskatoon Sask $55,856; Exhibitions Assistance Programmes $841,296—Agnes Etherington Art Centre Kingston Ont $95,150, Glenbow Alberta Institute Calgary Alta $90,700, London Regional Art Gallery London Ont $125,300, Musée du Québec Quebec Que $53,000, VMPA Vancouver Museum Vancouver BC $124,500; Special Activities Assistance Programme $228,004—Canadian Museum Assoc Ottawa Ont $60,300; Training Assistance Programme $798,438—Canadian Museums Assoc Ottawa Ont $173,000, Ontario Museum Assoc Toronto Ont $52,600, Sir Sanford Fleming College Peterborough Ont $80,000; Conservation Assistance Programme $441,252—Art Gallery of Ontario Toronto Ont $112,485.

CONSUMER AND CORPORATE AFFAIRS $29,594,534

Department $29,594,534

Grants to Consumers' Association of Canada $200,000—Consumers' Association of Canada Ottawa Ont $200,000.

Grants to consumer organizations $200,000—Regulated Industries Program Ottawa Ont $100,000, The Public Interest Advocacy Centre Toronto Ont $100,000.

Movement Development Grants $156,534—The Public Interest Advocacy Centre Toronto Ont $50,000.

Contributions to consumer organizations $1,053,946—Consumers' Association of Canada Ottawa Ont $68,000, The Public Interest Advocacy Centre Toronto Ont $151,000, Regulated Industries Program Ottawa Ont $210,000.

Contributions to homeowners under urea formaldehyde insulation assistance program $27,984,054—Parkview Colony Riding Mountain Man $89,500, Spring Valley Colony Brandon Man $58,740, Sunnyside Colony Newton Siding Man $88,984.

EMPLOYMENT AND IMMIGRATION $1,155,592,728

Department/Canada Employment and Immigration Commission $1,155,592,728

EMPLOYMENT AND INSURANCE PROGRAM $1,114,988,534

Canadian Jobs Strategy—Grants $43,524,924:

Newfoundland Region—

Exploits Local Economic Development Happy Valley $385,661, Gander Area Development Corporation Gander $120,917, Gateway

EMPLOYMENT AND IMMIGRATION—*Continued*

LEAD Corporation Port aux Basques $155,363, Labrador Venture Happy Valley $154,977, West Nfld LEAD Corporation Corner Brook $170,082;

Nova Scotia Region—

Annapolis Ventures Ltd Middleton $180,000, Cumberland County Development Corporation Cumberland $152,290, Growth Opportunities Ltd Digby $150,000, Inverness Volunteer Fire Department Inverness $70,000, Italian-Canadian Cultural Assoc Halifax $70,000, La Société St-Pierre Cheticamp $100,000, Municipality of Richmond County Richmond County $50,000, Northside Economic Development Assistance Corporation North Sydney $195,797, Oceanside Assistance Group Glace Bay $139,747, Richmond County Development Corporation Louisdale $118,145, Shamrock Senior Citizens and Pensioners Club Canso $59,964, Sydney Ventures Ltd Sydney $133,793, Yarmouth Regional Business Corporation Ltd Yarmouth $148,980;

New Brunswick Region—

Adel-Kent LEDA Buctouche $270,816, Chatham Business Development Corporation Chatham $500,000, Société d'implantation des projets du centre ville d'Edmundston Inc Edmundston $2,546,000, Southwest Valley Development Corporation Harvey Station $224,418;

Prince Edward Island Region—

Eastern Ventures and Development Georgetown $110,000, West Prince Ventures Ltd O'Leary $396,847;

Quebec Region—

ADEL Haute-Gatineau Incorpore Maniwaki $289,500, ADELIM Incorpore Iles-de-la-Madeleine $370,000, ADER de la Matapedia Amqui $395,000, Assoc des hommes d'affaires de La Tuque Incorpore La Tuque $503,654, Assoc des loisirs Granthan Ouest Incorpore Drummondville $79,992, Assoc des Pecheurs Cotiers de Grande-Vallée $74,910, Auberge du Filon d'Or Val d'Or $50,361, Bal des foins de Ste-Rose-de-Poularies Ste-Rose-de-Poularies $50,000, Brown County Agricultural Society Lac Brown $95,000, Canadian Legion of the British Empire Service League Chandler $50,000, Canadian Legion of the British Empire Service League Terrebonne Mascouche Heights $75,000, Centre aquatique de Princeville Incorpore Princeville $520,179, Centre culturel de St-Bonaventure Incorpore St-Bonaventure $100,000, Centre communautaire Le Rendez-Vous Incorpore Nicolet $57,375, Centre communautaire de Pierreville Pierreville $303,050, Centre communutaire de St-Antoine de Tilly St-Antoine de Tilly $244,400, Centre de la concertation et d'aide technique Arthabaska Erable Incorpore Victoriaville $275,000, Centre d'enracinement de la Défriche Lac Mégantic $60,000, Centre de ski de Lauzon Incorpore Lauzon $90,492, Centre Immaculee-Conception Montréal $250,927, Centre recreatif de Grandes-Piles Incorpore Grandes-Piles $73,084, Chambre de commerce de St-Bruno St-Bruno $245,000, Chevaliers de Colomb (Conseil 2914) Tracy $70,000, CLE Pontiac Incorpore Campbells Bay $120,000, CLE Waterloo Incorpore Waterloo $223,600, Club d'age d'or Amitie de Grande-Riviere Grande-Riviere $50,000, Club de l'age d'or Ste-Angele Ste-Angele $59,976, Club des elans de St-Joseph-de-Beauce Incorpore St-Joseph-de-Beauce $66,652, Club Kiwanis de Roberval Incorpore Roberval $99,672, Club Lions Rock Forest Deauville Incorpore Rock Forest $74,300, Club optimiste Yamaska Incorpore Yamaska $200,000, Comite de loisirs St-Charles-de-Drummond Incorpore Drummondville-Nord $150,000, Comite de promotion industrielle de la zone de Plessisville Deux-Montagnes $323,537, Comite des sports de Gentilly Incorpore Becancour $251,500, Comite du 125ième anniversaire de St-Francois de Kostka St-Francois de Kostka $53,934, Comite loisirs et sports d'Angliers Angliers $50,000, Commission des loisirs Macamic Macamic $50,000, Commission des loisirs de Grand-St-Esprit Grand-St-Esprit $80,000, Commission du baseball mineur de Rouyn Rouyn $100,000, Corporation CLE du Haut-Yamaska Granby $150,000, Corporation de l'Etincelle Montreal $56,678, Corporation developpement ville de Trois-Rivieres Trois-Rivieres $50,133, Corporation du centre culturel de St-Grabriel-de-Brandon St-Gabriel-de-Brandon $896,357, Corporation du developpement economique du Haut St-Francois Pierreville $312,222, Corporation du parc de la riviere Batiscan Batiscan $225,135, Corporation municipale de Ste-Marthe du Cap de la Madeleine Ste-Marthe $773,088, Fabrique de la paroisse Notre-Dame de la defense Montreal $93,600, Fabrique de la paroisse Notre-Dame de Quebec Quebec $71,118, Fabrique de la paroisse de Riviere au Tonnerre Riviere au Tonnerre $120,000, Fabrique de la paroisse de Ste-Anne Yamachiche Yamachiche $182,683, Fabrique de la paroisse de Ste-Marie de Beauce Ste-Marie de Beauce $137,157, Fabrique de la paroisse du Sacre-Cœur de Beauce Shawinigan $125,000, Fabrique de la paroisse St-Hilaire Mont St-Hilaire $50,000, Fabrique de la paroisse St-Laurent Trois-Rivieres $273,005, Fabrique de la paroisse St-Raphael D'Aston St-Raphael d'Aston $68,000, Fabrique Notre-Dame du Perpetuel Secours Sorel $111,900, Fabrique paroisse St-Simon et St-Jude de Charlemagne Charlemagne $60,000, Fabrique St-Conrad Anjou $69,497, Fonds de la relance industrielle et commerciale Incorpore Chambly $125,000, Garderie du Jardin des Abeilles Donnacona $60,000, Loisirs de Pointe du Lac Incorpore Pointe du Lac $300,471, Loisirs de St-Barthelemy St-Barthelemy $100,000, Loisirs Godefroy Incorpore St-Gregoire $50,000, Loisirs Ste-Gertrude Incorpore Becancour $208,750, Loisirs St-Joseph de Drummondville Drummondville $400,000, Maison de la Jeunesse Val des Lacs $70,062, Maison Francois Jarret Vercheres $100,000, Marina de Sorel Incorpore Sorel $50,000, Municipalite de Franklin Franklin $50,000, Musee de Longueuil Longueuil $62,172, Oeuvre des terrains de jeux de Sabrevois Incorpore Sabrevois $142,604, Oeuvre des terrains de jeux de St-Celestin St-Celestin $310,000, Parc Ecole Fleureteux Incorpore Fleurimont $90,000, Pavillon aquatique de Warwick Incorpore Warwick $700,000, Plaza St-Hubert Montreal $1,151,351, Regates de Valleyfield Incorpore Valleyfield $50,000, Salle communautaire Daveluyville Daveluyville $115,111, Service Citizens Society Club of Two Mountains Deux-Montagnes $51,710, Service d'aide aux consommateurs de Sorel Sorel $100,090, Service de loisirs d'Authier Authier $50,000, Societe CLE Chaudiere Beauce $220,000, Societe CLE de Beauce St-Georges $220,000, Societe CLE de Champlain Incorpore Cap-de-la-Madeleine $165,000, Societe CLE de l'amiante Incorpore Thetford Mines $305,000, Societe CLE de la region Megantic Lac Megantic $250,000, Societe CLE de Matane Matane $220,000, Societe CLE de Memphremagog Magog $95,000, Societe CLE de Mont-Laurier Incorpore Mont-Laurier $168,000, Societe CLE de Montmagny L'Islet Montmagny $283,000, Societe CLE de Nicolet Becancour Incorpore Becancour $220,000, Societe CLE de Portneuf Cap-Sante $189,000, Societe CLE de St-Jerome St-Jerome $140,000, Societe CLE des Basques Trois-Pistoles $105,000, Societe CLE du Haut-Richelieu St-Jean-sur-Richelieu $65,000, Societe CLE du Kamouraska La Pocatiere $175,000, Societe CLE du secteur Barraute Lebel sur Quevillon Incorpore Senneterre $220,000, Societe CLE du Temiscouata Degelis $141,000, Societe CLE Val St-Francois Windsor $220,000, Societe culturelle de l'Angliers Matapedia Matapedia $75,000, Societe d'agriculture de Portneuf Pont-Rouge $125,000, Societe d'agriculture du comte de Richelieu de Sorel Ste-Victoire $200,000, Societe d'agriculture du district de Drummond Drummondville $500,000, Societe d'agriculture du district de Joliette Berthierville $100,000, Societe de developpement touristique des Laurentides Incorpore St-Jerome $220,000, Societe de developpement Bonavignon Incorpore New Richmond $195,000, Societe d'exploitation des glaces de Boucherville Boucherville $131,092, Societe du developpement Papineau Incorpore Buckingham $107,000, Soficar Centre Mauricie Incorpore Shawinigan $245,000, Station Val d'Irene Incorpore Ste Irene $64,623, Stimulation Becancour Becancour $433,915, The Brown County Historical Society Lac Brown $90,000, The Royal Canadian Legion Hudson Branch Hudson $50,015, Ville de Beauharnois Beauharnois $200,000, Ville de St-Georges-Ouest St-Georges-Ouest $134,000;

EMPLOYMENT AND IMMIGRATION—*Continued*

Ontario Region—

Armenian Community Centre Willowdale $155,951, Board of Education Toronto $123,525, Building Trades Council of Sault Ste Marie Sault Ste Marie $469,561, Canadian Sports Hall of Fame Toronto $341,827, Ciociaro Club of Windsor Incorporated Oldcastle $152,918, City of Toronto Toronto $500,000, City of Windsor Windsor $104,198, Corp of the City of London London $125,652, East Algoma Corporation North Shore $50,000, Fort Erie Corporation Fort Erie $170,210, Georgina Assoc for Business South West $50,000, Georgian Triangle Economic Development Corporation Collingwood $203,500, Holy Rosary Church London $50,000, Kinsmen Club of Chatham Chatham $94,650, Kinsmen Club of Leamington Leamington $967,498, Lake of the Woods Business Incentive Corporation Kenora $50,000, Land O'Lakes Small Business Corporation Sharbot Lake $55,000, Mouvement d'implication francophone d'Orleans Orleans $107,771, Multicultural Health Coalition Downsview $60,574, North York Parks and Recreation Department North York $100,000, North York Separate School Board Willowdale $165,100, Operation Bootstrap Incorporated Toronto $147,325, Orillia Area LEAD Corporation Orillia $140,000, Peterborough County Corporation Peterborough $110,000, Port Colborne-Wainfleet Corporation Port Colborne $105,000, Rainy River Business Development Corporation Fort Frances $75,000, Royal Botanical Gardens Hamilton $544,427, St Anthony's Church Ottawa $90,000, Stratford Agriculture Society Stratford $60,278, The Catholic Education Fund of Simcoe County Barrie $130,302, The Corporation of Toronto Toronto $115,996, Welland Corporation Welland $110,000;

Manitoba Region—

Northeast Interlake Riverton $96,000, Selkirk Development Corporation Selkirk $155,001, Southdale Recreation Assoc St Boniface $95,000, Southeast Resource Development Council Winnipeg $123,500, University of Manitoba Students Union Winnipeg $64,179, Winnipeg Presbytery United Church Winnipeg $476,195;

Saskatchewan Region—

Athol Murray College of Notre Dame Wilcox $186,662, Centre Cultural Maillard Gravelbourg $64,910, East Central LEAD Corporation Melville $100,000, North Central LEAD Corporation North Battleford $150,000, Northwest Local Economic Development Assistance Corporation North Battleford $295,000, Saskatchewan Assoc of Rehabilitation Centres Saskatoon $129,820, Town of Outlook Outlook $50,000, Village of Frontier Frontier $50,000;

Alberta/Northwest Territories Region—

Drumheller and District Development Drumheller Alta $220,000, Regional Economic Development Council Lac La Biche Alta $60,000;

British Columbia/Yukon Territory Region—

Alberni Clayoquot Development Society Port Alberni BC $292,000, Chinese Cultural Centre Vancouver BC $400,000, City of Vancouver Vancouver BC $837,006, Kootenay Regional Employment Development Association Nelson BC $170,000, Nanaimo Community Employment Advisory Society Nanaimo BC $220,000, Nicola Valley Indian Development Corporation Merritt BC $80,000, North Coast Economic Development Corporation Prince Rupert BC $215,000, North Fraser Employment Development Society Mission BC $100,000, North Okanagan Development Corporation Vernon BC $100,000, Nuu Chah Nulth Tribal Council Port Alberni BC $195,000, Okanagan Similkameen Community Development Association Penticton BC $135,000, Peace Liard Employment Development Association Fort St John BC $110,000, Shuswap Employment Development Association Salmon Arm BC $155,000, Strathcona Employment and Economic Development Society Campbell River BC $110,000, Williams Lake Community Development Association Williams Lake BC $305,000, Yukon Indian Development Corporation Whitehorse YT $180,000.

Frontier College of Canada Toronto Ont $175,000

Voluntary Organizations $355,620—Canadian National Institute for the Blind Ottawa Ont $80,000.

Canadian Labour Market and Productivity Centre Ottawa Ont $2,053,900

T V Ontario Toronto Ont $50,000

Literacy Corporations $592,470—Frontier College of Canada Toronto Ont $105,000, Laubach Literacy of Canada St John NB $150,000, Peel Literacy Guild Inc Mississauga Ont $51,820.

Canadian Jobs Strategy Payments $864,835,702:

Newfoundland Region—

Alexander Bay Terra Nova Development Glovertown $61,167, Barachois Development Assoc St John's $224,576, Bartlett's Development Assoc St Georges $52,246, Bay Bulls Fishermen's Committee Bay Bulls $124,921, Bay d'Espoir Development Assoc St Albans $87,807, Bay d'Espoir Salmon Hatchery St Albans $175,000, Bay of Island South Shore Development Benoits Cove $132,964, Bay of St Georges South Area Development St Fintans $253,959, Bay St George's Community College Stephenville $192,107, Bird Cove Development Committee Bird Cove $54,178, Bonavista South Development Assoc Kings Cove $56,791, Brian's Cove Fishermen's Committee Brian's Cove $81,291, Branch-Pt Lance Fishermen's Committee Pt Lance $147,719, Brigus Fishermen's Committee Brigus $65,428, Burin Kinsmen Club Burin $88,428, Calvert Local Development Assoc Calvert $52,320, Calypso Foundation Lewisporte $50,057, Camera MUN MUN St John's $78,181, Canadian Mental Health Assoc St John's $155,334, Cannings Cove Fishermen Committee Cannings Cove $120,275, Cape Broyle Cape Broyle $50,936, Cape Shore Area Development St Brides $253,236, Cape Shore Area Folks Arts Council Branch St Brides $77,858, Carbonear Fishermen's Committee Carbonear $50,540, Carbonear Recreational Committee Carbonear $51,077, Castors River North Castors River $56,249, Central Development Assoc Parsons Pond $358,300, City of Corner Brook Corner Brook $642,202, Cobb's Pond Rotary Park Gander $74,462, Codroy Valley Area Development Doyles $52,890, Colcourt Ltd Wabush $58,296, College of Fisheries St John's $598,379, College of Trades and Technology St John's $637,926, Combine Orange Lodge 51 Carmanville $59,032, Community Council of Port Hope Port Hope Simpson Labrador $68,349, Community Council of Riverhead St Marys $50,008, Community Council of St Marys St Marys $50,008, Community Services Council St John's $220,644, Community Stage Committee Harrys Harbour $56,648, Community of Raleigh Raleigh $60,000, Community of Terra Nova Terra Nova $326,251, Conception Bay South Fishermen's Committee Foxtrap $57,852, Corner Brook Chamber of Commerce Corner Brook $50,000, Council of Student Unions Memorial University St John's $213,622, Criminology and Corrections Assoc St John's $194,698, Daley Brothers Ltd St John's $50,008, Development Assoc Carmanville $55,824, Development Assoc Corner Brook $990,017, Development Assoc Deer Lake $64,665, Development Assoc St Albans $331,347, Dildo Development Committee Dildo $55,295, District Vocational School Burin $335,674, Eagle River Development Assoc Cartwright Labrador $169,861, Eastport Development Progress Committee Eastport $82,698, Environment Resources Management Grand Falls $383,016, Environmental Education Commission St John's $55,208, Exploits Local Economical Development Botwood $326,685, Fishermen's Committee Leading Leading Tickles $149,786, Fishermen's Committee Musgrave Harbour Musgrave Harbour $50,000, Fishermen's Committee Normans Cove Normans Cove $64,200, Fishermen's Committee Plate Cove West Plate Cove West $68,198, Fishermen's Committee Tickle Cove Tickle Cove $75,803, Fishermen's Producer Co-Op Petty Harbour $62,856, Fishermen's Union Local 1252 Salvage $67,248, Fogo Island Centre for Inshore Fogo $80,000,

EMPLOYMENT AND IMMIGRATION—*Continued*

Fogo Island Co-Op Seldom $338,168, Fogo Island Development Assoc Seldom $62,044, Fortune Bay North Shore Development English Harbour West $86,002, Fortune Town Council Fortune $263,618, Gander Bay Hamilyn Sound Development Carmanville $115,627, Gateway LEAD Corporation Port aux Basques $112,371, Goulds Agricultural Society Goulds $72,499, Great Harbour Deep Fishermen's Committee Great Harbour Deep $77,420, Greater Lamaline Area Development Lamaline $152,223, Green Bay Economic Development Assoc Springdale $328,464, Green Island Cove Development Committee Green Island Cove $51,947, Greens Harbour Development Greens Harbour $55,211, Gull Island Fishermen's Committee Gull Island $51,445, Happy Valley/Goose Bay Development Happy Valley/Goose Bay Labrador $71,847, Harbinger School of Business St John's $80,274, Harbour Grace Fishermen Harbour Grace $111,042, Harbour Main Fishermen's Committee Harbour Main $54,882, Hollwood Enterprises Corner Brook $62,516, Holy Family Parish St Thomas Line Paradise $78,029, Holywood Fishermen's Committee Holywood $101,994, Holywood Town Council Holywood $86,570, Hopeall Fish-Out Pond Expansion Greens Harbour $80,000, Humber Valley Development Assoc Deer Lake $86,178, Indian Band Council Flat Bay St Georges $64,979, Isthmus Area Development Assoc Bellevue $62,844, Kelligrews Services Ltd St John's $58,116, Labrador Institute of Northern Studies Happy Valley $204,046, Labrador Vent Capital Goose Bay Labrador $154,720, Lewisporte Development Assoc Lewisporte $265,890, Local Development Committee Grand Le Pierre $68,595, Long Harbour Local Development Assoc Long Harbour $127,100, Lourdes Community Council Lourdes $50,022, Lower Trinity South Development Winterton $117,729, Main Brook Fishermen's Committee Main Brook $65,424, Margaree Fox Roost Recreation Margaree $50,356, Menihek Nordic Ski Club Labrador City $141,225, Monkstown Fishermen's Committee Monkstown $55,963, Mount Cashel Boys Residence St John's $255,541, Mundy Pond Athletic Assoc St John's $72,238, New Harbour Development Committee New Harbour $56,236, Newfoundland Coordinating Council on Disadvantage St John's $120,926, Newfoundland & Labrador Army St John's $72,000, Newfoundland Lumber Producers Bloomfield $118,881, North Harbour Recreational Commission North Harbour $52,884, Northland Associates Ltd St John's $98,610, North Shore Bay Islands Corner Brook $81,996, 1986 Newfoundland & Labrador Winter Corner Brook $106,786, Okalakatiget Society Nain Labrador $108,330, Petty Harbour Fishermen's Committee Petty Harbour $111,119, Placentia Area Development Assoc Jerseyside $221,554, Placentia West Development Assoc Rushoon $154,139, Pound Cove Development Committee Pound Cove $65,877, Port au Port Economic Development Port au Port $248,965, Port Blandford Winter Brook Musgravetown $73,789, Port de Grave Fishermen's Committee Port de Grave $94,991, Quidi Vidi/Rennies River Development St John's $85,317, Red Indian Lake Development Buchans $112,695, Salmon Assoc of Eastern Newfoundland St John's $156,945, Smokey Mountain Ski Club Labrador City $375,802, South East Bight Development South East Bight $56,981, South East Shore Bay of Islands St Shotts $61,446, Southern Avalon Development Assoc St Shotts $122,336, Southern Harbour Local Rural Development Southern Harbour $52,625, Southern Labrador Development Forteau Labrador $51,648, Southern Shore Development Assoc Ferryland $75,888, South West Arm Development Assoc Hillview $307,062, South West Coast Development Port aux Basques $230,174, Stephenville Industrial Development Stephenville $50,096, St John's Assoc for the Mentally Retarded St John's $99,815, St John's Board of Trade St John's $92,413, St Joseph & St Patrick Parish Bonavista $51,190, St Mary's Bay North Development Colinet $191,770, St Mary's Bay Centre Development St Marys $66,862, Terra Nova National Park Glovertown $122,303, Terrenceville Recreation Committee Terrenceville $63,560, The Roman Catholic Episcopal Labrador City $63,034, Tilting Fishermen's Committee Tilting $56,068, The Town Council of Bonavista Bonavista $101,812, The Town Council of Catalina Catalina $60,000, The Town Council of Chance Cove Chance Cove $78,960, The Town Council of Conception Manuels $65,000, The Town Council of Freshwater Freshwater Placentia $71,626, The Town Council of Hearts Content Hearts Content $61,210, The Town Council of Hearts Delight Hearts Delight $57,940, The Town Council of Hearts Desire Hearts Desire $50,224, The Town Council of Lawn Lawn $81,474, The Town Council of Musgravetown Musgravetown $100,515, The Town Council of Spaniards Bay Spaniards Bay $59,872, The Town Council of St Lawrence St Lawrence $62,188, The Town Council of St Phillips St Phillips $60,000, The Town Council of Torbay Torbay $80,000, The Town Council of Wabana Bell Island $74,107, The Town of Appleton Appleton $75,048, The Town of Botwood Botwood $78,963, The Town of Buchans Buchans $145,220, The Town of Channel Port aux Basques Port aux Basques $69,016, The Town of Deer Lake Deer Lake $84,192, The Town of Fogo Fogo $56,054, The Town of Gander Gander $486,013, The Town of Grand Falls Grand Falls $130,678, The Town of Harbour Main $54,882, The Town of Kippens Kippens $80,620, The Town of Labrador City Labrador City $154,835, The Town of La Scie La Scie $60,631, The Town of Lewisporte Lewisporte $102,671, The Town of Marystown Marystown $351,752, The Town of Milltown Milltown $50,834, The Town of Pasadena Pasadena $102,987, The Town of Point Leamington Point Leamington $110,666, The Town of Ramea Ramea $64,168, The Town of Roddickton Roddickton $75,000, The Town of St Albans St Albans $70,250, The Town of St Anthony St Anthony $135,540, The Town of Stephenville Crossing Stephenville Crossing $143,946, The Town of Triton West Triton West $53,905, The Town of Wedgewood Park Wedgewood Park $80,039, The Town of Windsor Windsor $123,070, The Town Improvement Buchans $64,603, Trepassey Fishermen's Committee Trepassey $63,074, Trinity-Placentia Stadium Committee Whitbourne $53,420, Twillingate-N W I-Change Islands Newville $321,201, United Church of Board of Management St John's $94,327, United Church of Portugal Cove Portugal Cove $55,587, Upper Island Cove Fishermen's Committee Upper Island Cove $92,469, Upper Trinity South Regional Development Greens Harbour $175,371, Water Sewage & Disposal Committee Riverhead Harbour Grace $131,894, Water Supply Smith's Harbour $99,978, Water System Main Point Davidsville $80,117, W Bailey St John's $137,311, West Nfld LEAD Corner Brook $140,817, Wharf Improvements Quirpon $79,000, White Bay Central Development Assoc Main Brook $252,329, White Bay North Development Assoc St Anthony $149,085, White Bay South Development Assoc Pollards Point $320,077, Whiteway Fisheries Committee Whiteway $56,040, Witless Bay Local of Southern Witless Bay $52,716, YM-YWCA Youth Employment St John's $212,724;

Nova Scotia Region—

Acadia University Wolfville $100,273, Annapolis Royal Development Commission Annapolis Royal $62,553, Annapolis Ventures Ltd Middleton $127,251, Antigonish Downtown Development Corporation Antigonish $134,000, Aylesford Industries Ltd Aylesford $75,095, Bear River Economic Development Society Bear River $150,718, Bridgewater Lions Club Bridgewater $237,602, Cape Breton Federation of Agriculture Bras d'Or $55,804, Cape Breton Assoc for Housing Development Sydney $78,491, Cape Breton District School Board Glace Bay $156,326, Cape Breton Industrial Board of Trade Sydney $258,260, Caribou Marsh Fuelwood Ltd Caribou Marsh $125,013, City of Dartmouth Dartmouth $67,061, City of Halifax Halifax $73,323, Cobequid Neighborhood Work Activity Program Truro $340,741, Community Initiatives for Regional Development Vision Sydney $122,977, Cumberland County Development Corporation Amherst $108,294, Dalhousie University Halifax $306,884, Eastern Shore Development Commission Musquodoboit Harbour $63,154, Escan Textile Products Ltd Eskasoni $60,905, Eskasoni Band Council Sydney $114,230, Glace Bay Community Hospital Glace Bay $192,331, Glace Bay Downtown Development Corporation Glace Bay $89,165, Glace Bay Economic Action Team Glace Bay $575,736, Glace Bay General Hospital Glace Bay $60,517, Growth Opportunities Ltd Digby $50,807, Halifax Board of Trade Halifax $219,887, Hobec Nova Scotia Ltd Sydney $159,956, Incor Investments Ltd Mabou $83,567, Margaree Salmon Assoc Margaree Valley $65,369, Mental Health Nova Scotia Halifax $286,646, M G G Development

EMPLOYMENT AND IMMIGRATION—*Continued*

Incentives Ltd Guysborough $73,491, Michelin Tire Ltd New Glasgow $103,461, Micmac Native Friendship Centre Halifax $299,586, Millbrook Band Council Truro $52,382, Minister of Finance Province of Nova Scotia Halifax $4,296,896, Municipality of Queen's County Liverpool $59,434, Municipality of the County of Colchester Truro $62,131, Municipality of the Town of Dominion Dominion $144,232, Municipality of the Town of Glace Bay Glace Bay $192,157, New Deal Development Ltd North Sydney $126,529, North Inverness Recreation Centre Assoc Inverness County $122,685, Northside Economic Development Assistance Corporation North Sydney $140,267, Oceanside Assistance Group Ltd Glace Bay $77,371, Pictou District School Board Westville $115,285, Richmond County Development Corporation Louisdale $141,517, Sackville Chamber of Commerce Lower Sackville $229,029, Springhill Firefighters Assoc Springhill $52,030, Saint Francis Xavier University Antigonish $106,067, Sydney Parking & Development Corporation Sydney $308,269, Sydney Ventures Ltd Sydney $92,890, Technical University of Nova Scotia Halifax $94,706, Town Daycare Centre Glace Bay $57,760, Town of Amherst Parks and Recreation Amherst $56,725, Town of Bridgewater Bridgewater $54,036, Town of Lockeport Lockeport $71,800, Town of New Glasgow New Glasgow $60,994, Town of North Sydney North Sydney $114,815, Town of Pictou Pictou $61,094, Town of Port Hawbesbury Port Hawkesbury $59,775, Town of Sydney Mines Sydney Mines $171,517, Ulnooweg Development Group Incorporated Eskasoni $79,394, Union of Nova Scotia Indians Sydney $108,321, Univeresity Ste Anne Digby County $108,765, University College of Cape Breton Sydney $88,133, Wagmatcook Band Council Baddeck $174,623, Whycocomagh Band Council Whycocomagh $113,898, Willing Workers Hydroponic Gardens Ltd Yarmouth $171,579, Wolfville Area Interchurch Housing Society Wolfville $68,754, Workers' Compensation Board of Nova Scotia Halifax $148,867, Yarmouth Regional Business Corporation Ltd Yarmouth $91,325, YMCA of Halfiax Halifax $240,561;

New Brunswick Region—

Adel-Kent LEDA Buctouche $283,309, Atlantic Salmon Federation Chamcook $69,668, B Palmer & Associates Inc Moncton $98,603, Baie Ste Anne Co-op Baie Ste Anne $64,400, Bi-Capital Project Inc Saint John $384,238, Big Cove Band Council Big Cove $378,475, Burnt Church Indian Band Lagaceville $164,658, Canadian Historical Railroad Assoc Hillsborough $303,197, Canadian Mental Health Assoc Moncton $51,734, Capital Films Fredericton $304,338, Centre communautaire de Pigeon Hill Inc Lameque $67,414, Centre universitaire Saint Louis Maillet Edmundston $80,846, Chambre de Commerce Edmundston $221,022, City of Bathurst Bathurst $510,630, City of Campbellton Campbellton $141,122, City of Edmundston Edmundston $147,978, City of Fredericton Fredericton $59,848, City of Moncton Moncton $96,268, Club Rallye Automobile Inc St Quentin $69,845, Club recreatif de St Jacques St Jacques $84,256, Club Richelieu Tracadie Inc Tracadie $61,807, Comite consultatif pour DSL de Haut Sheila Haut Sheila $53,800, Comite des Loisirs de Madran Inc Petit Rocher $52,915, Comite permanent de developpement de juvienat de Petit Rocher Inc Petit Rocher $159,691, Commission de l'aeroport regional du Nord-Ouest du NB Saint Leonard $89,218, Compagnie des jeunes travailleurs du Nord-Ouest Edmundston $65,899, Connors Bros Ltd Blacks Harbour $91,611, Conseil paroissial St Jean Marie Dundee $77,900, Conseil scolaire District #33 Edmundston $64,079, Coopperative de Montagnes Ltee Grand Sault $55,530, Council of Archives NB Inc Fredericton $84,476, Doris Guimond Kouchibouguac $133,862, E Genereux & Associate Fredericton $167,870, G Allen Phillips Saint John $205,942, Galryc Ltd Moncton $302,646, Greater Moncton Chamber of Commerce Moncton $97,600, Hamilton-Carter Limited Fredericton $77,856, Huntsmen Marine Laboratory St Andrews $73,130, Indian Band Planning Ltd Fredericton $138,131, Indian Island Band Council Rexton $69,905, Initiatives & Development Grande-Anse Inc Grande-Anse $132,311, John Howard Community Residences Moncton $217,299, Kent Lines Limited Saint John $79,046, Kingsclear Indian Band Fredericton $117,434, L'Assoc des pecheurs du NB de la region de Miscou Miscou Centre $54,346, L'Assoc regionale des personnes handicapees physiquement Grand Sault $405,640, L'Institut de cooperation Acadien Caraquet $99,166, La Co-op du Club d'age d'or Mgr Morneau Ltee St Quentin $54,987, La Societe d'Habitation de Rogersville Inc Rogersville $72,076, Le Conseil des Loisirs de Bertrand Inc Bertrand $149,390, Le Village de Buctouche Buctouche $70,251, Lord Beaverbrook Rink Community Saint John $102,148, McAdam Tourism Development Inc McAdam $51,092, Miramichi Commercial Fishermen's Assoc Bay du Vin $64,862, Miramichi Foods Ltd Sussex $137,446, Miramichi Golf Club Ltd Chatham $175,265, Miramichi Pulp & Paper Newcastle $405,237, Miramichi Region Development Corporation Inc Newcastle $54,055, Modern Business College Saint John $58,575, Mount Allison University Sackville $55,079, Municipalite de Ste-Anne-de-Madawaska Ste-Anne-de-Madawaska $56,997, Municipalite de Ste Leolin St Leolin $53,571, Department of Labour Fredericton $798,276, Electric Power Fredericton $212,608, Tel Co Saint John $51,717, Nancy Reid Moncton $123,157, Nepisiquit Salmon Assoc Inc Bathurst $75,862, New Brunswick Native Indian Women's Council Inc Fredericton $171,276, New Brunswick Wildlife Federation Inc Moncton $73,969, Newcastle Recreation & Parks Commission Newcastle $179,996, New Lease Inc Saint John $233,177, Northumberland County Forest Products Market Newcastle $70,602, Oromocto Indian Band Oromocto $79,213, Oromocto Youth Training Project Inc Oromocto $275,476, Patricia Dewitt Fredericton $71,776, Prude Inc Saint John $117,382, Recreaplex Inc Dalhousie $76,724, Red Bank Indian Band Red Bank $101,979, Renous Recreation Council Inc Newcastle $68,890, Restigouche Hospital Centre Campbellton $57,185, Saint John Human Development Council Inc Saint John $312,726, Saint John Shipbuilding Saint John $452,702, Saint Mary's Indian Band Fredericton $69,371, Service du Secteur Local de Brantville Brantville $64,810, Shoestring Theatre Inc Moncton $63,802, Simonds Co-operative Limited Saint John $86,016, South East Forest Products Marketing Board Shediac $82,955, Southwest Valley Development Corporation Inc Harvey $78,172, Sussex Golf & Curling Club Ltd Sussex $94,876, The Carleton Memorial Hospital Woodstock $65,008, The East End Boys and Girls Club Inc Moncton $58,874, The Saint John 1985 Canada Summer Games Saint John $77,250, Tifreres Israel Congregation Moncton $69,963, Tobique Indian Band Perth Andover $177,411, Town of Chatham Chatham $116,947, Town of Dalhousie Dalhousie $84,678, Town of Newcastle Newcastle $266,990, Town of Sackville Sackville $134,282, Town of Shediac Shediac $56,681, Town of St Stephen St Stephen $107,556, Unemployed Workers Union Bathurst $57,460, Universite de Moncton Moncton $81,647, University of New Brunswick Fredericton $302,821, University of New Brunswick Saint John $70,980, Un pas de l'avant Inc Bathurst $164,376, Upper Nashwaak Agrena Assoc Fredericton $64,647, Village de Bas-Caraquet Bas-Caraquet $95,020, Village de Cap-Pele Cap-Pele $175,868, Village de Pointe Verte Pointe Verte $55,017, Village de Saint Basile Saint Basile $58,688, Village de Sheila Sheila $80,126, Village of Charlo Charlo $60,137, Village of Nelson-Miramichi Nelson-Miramichi $63,254, Village of Rexton Rexton $115,250, Village of St Martins St Martins $61,212, Ville de Caraquet Caraquet $119,162, Ville de Lameque Lameque $125,666, Westmorland Historical Society Inc Dorchester $61,606, Youth Training Centre Moncton $118,449;

Prince Edward Island—

Advance Medical Technologies Charlottetown $137,249, Bunbury-Southport Sewer Construction Bunbury $228,687, Chamber of Commerce Charlottetown $137,763, Charlottetown Metal Products Charlottetown $51,583, Construction Assoc of PEI Charlottetown $217,107, East Prince Women's Assoc Summerside $59,756, Eastern Ventures Ltd Georgetown $100,095, Mill River Fun Park Mill River $184,342, Oysterman's Assoc of PEI Summerside $169,753, PEI Credit Union Charlottetown $87,843, PC Industries Ltd Summerside $97,724, Prince County Forestry St Eleanors $80,350, St Mary's Parish Souris $101,628, Summerside Chamber of Commerce Summerside $96,934, Tissue Culture of PEI Bloomfield $51,493, Tourism Assoc of

EMPLOYMENT AND IMMIGRATION—*Continued*

PEI Charlottetown $253,053, Town of Summerside Summerside $70,063, Tyne Valley Recreation Tyne Valley $88,050, West Prince Ventures O'Leary $68,383, Workers' Compensation Board Charlottetown $317,446;

Quebec Region—

Action Intervention Jeunesse Laval Laval $113,388, Action Travail Cloridorme Cloridorme $99,772, Action Travail Jeunesse Moulins Terrebonne $116,130, Action Travail Normandie St-Tite $51,432, Adel Haute-Gatineau Incorpore Maniwaki $167,000, Adelim Incorpore Cap aux Meules $185,796, Ader de la Matapedia Amqui $194,000, Affaires Etudiantes Cegep Jonquiere Jonquiere $60,488, Aide aux Enfants Handicapes Deux-Montagnes Deux-Montagnes $51,517, Air Inuit 1985 Ltee Dorval $80,225, Aliments Humpty Dumpty Ltee Lachine $50,989, Alliance Autochtone du Quebec Incorpore Hull $171,182, Alliance Autochtone Pontiac Fort Coulonge $55,755, Amenagement des Monts Valin Inc Chicoutimi $91,069, Amenagement du Vieux Quai Sept-Iles $92,667, Amis de la Sylviculture du Saguenay Incorpore Chicoutimi $78,951, Animeduc Incorpore Senneterre $97,577, Approche Securite Polytoxico-Anonymes Montreal $108,638, Aquila Maricultured Shigawake $58,926, Arsenault Raymonde Montreal-Nord $135,140, Art Transit St-Jerome $50,000, Ascenseur Drolet Beauport $64,931, Assoc Canadienne pour la Sante Mentale Incorpore Hull $254,300, Assoc Canadienne Professionnelle d'Immersion Ottawa $99,948, Assoc Chasse et Peche de Cloridorme Cloridorme $59,282, Assoc Chasse et Peche de Forestville Forestville $96,424, Assoc Conservation Vallee du Gouffre St-Urbain $66,000, Assoc Culturelle Nahuentri Montreal $52,920, Assoc des Pecheurs de La Baie La Baie $150,000, Assoc des Pecheurs de Rimouski Rimouski $59,000, Assoc Feminine Entraide Orientation Mascouche Heights $81,669, Assoc Haitian St-Léonard $68,298, Assoc Handicapes de Murdochville Murdochville $69,787, Assoc Les Castillons Incorpore Godbout $184,559, Assoc Loisirs Chasse et Peche de Franquelin Franquelin $51,341, Assoc Montreal pour Deficients Mentaux Montreal $72,917, Assoc Musiciens Artistes Comediens Montreal $56,988, Assoc Nationale Industrie Bois de Sciage Rimouski $87,662, Assoc Paralysie Cerebrale Montreal $62,229, Assoc pour Handicapes Mentaux Haut-Richelieu Iberville $50,160, Assoc Radiodiffuseurs du Quebec Montreal $64,315, Assoc Touristique Bas St-Laurent Riviere du Loup $98,185, Assoc Touristique Laurentides Incorpore St-Jerome $124,164, Assoc 134977 Canada Incorpore Ste-Marie-de-Beauce $84,003, Assoc Recuperateurs Quebec Inc Quebec $50,478, Assurance-Vie Desjardins Levis $141,454, Atelier de Travail Jeunesse 01 Inc Rimouski $332,000, Automne 80 Fine Couture Inc Chicoutimi $57,729, Avataq Cultural Institute Inc Inukjuak $76,494, Banque d'Epargne (La) Montreal $59,535, Banque Nationale du Canada Montreal $77,118, Barreau de Montreal Montreal $68,065, Barrier Lake Band Parc de la Verendrye $101,070, Barrier Lake Band Council Rapide Lake $53,523, Base de Plein Air Les Goelands Inc Port Cartier $136,931, Beaver Asphalt Montreal $74,561, Bechedor et Griforestier Dorchester Ste-Aurelie $303,746, Bergeries de la Neigette Rimouski $54,970, Bibliotheque Municipale d'Anjou Anjou $50,131, Bois de l'Est du Quebec Inc Matane $96,315, Bombardier Inc Division Transport en commun La Pocatiere $311,212, Boulots Vers Montreal $58,356, Bouverie Etchemin Ferme Cooperative Lac Etchemin $89,760, Boyer Richard Montreal $52,245, Brasserie Molson du Quebec Montreal $157,799, Bureau Consultation Jeunesse Inc Montreal $72,639, CXA Ltée Brownsburg $51,181, Cae Electrique Ltee St-Laurent $52,403, Camco Inc Montreal $96,388, Camions Pierre Thibault Inc Pierreville $80,961, Campeau Corporation Roberval $56,432, Camp Gatineau Inc Hull $109,338, Camp Musical Metabetchouan Metabetchouan $61,806, Camping de Jonquiere Jonquiere $351,331, Canards Illimites Canada Quebec $55,582, Canron St-Leonard $56,255, Cascade East Angus East Angus $66,771, Cedelac Industrie Inc La Prairie $50,583, Cegep de Sept-Iles Sept-Iles $53,370, Centrale Syndicats Democratiques Montreal $192,932, Centrart Inc Chicoutimi $249,997, Centre Aiguillage de l'Estrie Inc Sherbrooke $345,000, Centre Civique de Dolbeau Inc Dolbeau $179,051, Centre Communautaire Jeunes sans Emplois Inc Gatineau $252,700, Centre Concertation et Aide Technique Victoriaville $146,731, Centre Cooperatif Loisirs Sports Val-Neige Ste-Blandine $75,561, Centre d'Orientation et de Formation pour Femmes en Recherche d'Emploi Inc St-Jean sur Richelieu $295,000, Centre Ecologique Lac St-Jean Inc St-Felicien $64,207, Centre Emersion Inc Baie Comeau $450,559, Centre Energie Low-Tech Huntingdon $97,919, Centre Entrainement à La Vie Chicoutimi $68,588, Centre Expedition et Plein Air Jonquiere $128,954, Centre Femme Rond-Point Mauricie Trois-Rivieres $296,265, Centre Formation Pre-Emploi Sherbrooke $240,000, Centre Formation Professionnelle Lanaudieres Joliette $62,570, Centre Formation Professionnelle Mauricie Bois-Francs Trois-Rivieres $85,631, Centre Formation Professionnelle Montreal Metropolitain Montreal $199,956, Centre Formation Professionnelle Quebec Region 03 Quebec $111,024, Centre Information Communautaire et de depannage (C I C D) Inc Montreal $85,925, Centre International Art Contemporain Incorpore Montreal $51,821, Centre Jeunes 16-25 Richelieu Inc St-Hilaire $327,590, Centre Le Diapason Mascouche $60,420, Centre Local de Services Communautaires St-Marc des Carrieres St-Marc des Carrieres $71,401, Centre Plein Air Familial Gaspe Inc Gaspe $90,682, Centre Plein Air Hebertville Inc Notre-Dame d'Hebertville $157,532, Centre Production Plants Forestiers Ste-Anne de Beaupre $183,905, Centre Promotion Le Phare Inc Montreal $62,154, Centre Recherche Abitibi-Témiscaming Rouyn $50,000, Centre Recherche Developpement Economique Montreal $51,806, Centre Recherche Jeunes Adultes Sherbrooke $145,000, Centre Travail des Laurentides Joliette $265,000, Centre Vacances Riviere Eternite Riviere Eternite $160,542, Centre Vacances St-Edouard de Frampton St-Edouard de Frampton $91,780, Centre Vacances Matawinie Inc St-Michel des Saints $197,460, Centre Ville Cote St-Andre Labelle $95,501, Chambre de Commerce d'Industrie et de Tourisme Grand Portage Isle Verte Village $146,551, Chambre de Commerce de Salaberry Valleyfield Valleyfield $60,306, Chambre de Commerce de Longueuil Longueuil $82,590, Chambre de Commerce de Mirabel Inc Ste-Scholastique $127,458, Chambre de Commerce de St-Frederic St-Frederic $54,653, Chambre de Commerce Haut-Richelieu St-Jean sur Richelieu $130,925, Chaumieres Portneuviennes Inc (Les) Cap Sante (comte Portneuf) $235,000, Chevaliers de Colomb de Roberval (Les) Roberval $57,049, Chisasibi Band Council Chisasibi $71,579, Cie Generale Electrique Ltee Bromont $622,466, Cie Miniere Quebec Cartier Fermont $142,796, Ciments Canada Lafarge Lte St-Constant $89,916, Ciment Quebec St-Basile $64,634, CLE Waterloo Inc Waterloo $115,000, Clement Roy Inc St-Francois $66,284, Club d'Entraide Noa Inc Blainville $55,808, Club de Golf Beattle La Sarre Inc La Sarre $381,310, Club de Golf de Val Neigette Inc Rimouski $288,000, Club de Golf Dorchester Inc Frampton $65,811, Club de Golf Revermont 1984 Inc Amqui $445,000, Club de Placement Centre Ville Montreal $160,000, Club de Placement de l'Est Montreal $140,000, Club de Placement de St-Jerome St-Jerome $160,000, Club de Placement de Thetford Mines Thetford Mines $193,000, Club de Placement de Montreal Ouest Montreal $144,000, Club de PME Sud Inc Becancour $104,958, Club de Ski Mont-Tremblant St-Jovite $52,106, Club des Balladeurs Equestres Laurier St-Lin $82,305, Club des Talons Hauts Inc Montreal $176,254, Club Lion Grande Vallee Inc Grande Vallee $52,220, Club NAIRN Clermont $176,866, Club Optimiste de Beauharnois Beauharnois $253,778, Club Optimiste St-Paul Montreal Inc Montreal $58,868, Club Recreation Grand Pabos Inc Chandler $84,960, Club Ski de Fond d'Alma Inc Alma $52,404, Comite Complexe Mont-Laurier Inc Mont-Laurier $99,098, Comite d'Art de Maniwaki Inc Maniwaki $85,250, Comite d'Assainissement de la Riviere St-Francois Sherbrooke $75,301, Comite de Gestion Forestiere Enregistre Betsiamites $83,892, Comite de Restauration Riviere Jacques Cartier Ste-Catherine $393,767, Comite des Citoyens St-Fabien de Panet St-Fabien de Panet $82,508, Comite de Loisirs de Ripon Inc Ripon $53,856, Comite Developpement Economique Desbiens Desbiens $50,000, Comite Industriel de St-Paulin St-Paulin $175,000, Comite Inno Teveikan et Conseil de Bande Sept-Iles $432,400, Comite Organisation Finale des Jeux du Quebec Charlesbourg $210,865, Comite Relance Secteur Lac St-Denis St-Agathe

EMPLOYMENT AND IMMIGRATION—*Continued*

$50,000, Comite Touristique de Grand'Mere Inc Grand'Mere $65,843, Commission Scolaire de Chicoutimi Chicoutimi $70,868, Commission Scolaire des Manoirs Terrebonne $79,000, Communaute Hellenique de Montreal Montreal $56,746, Communaute Urbaine de Montreal Montreal $52,890, Compagnie des Jeunes Travailleurs Inc Chicoutimi $66,000, Concept Eco Plein Air Le Baluchon Inc Hunterstown $69,407, Concepts de Construction Poutres Poteaux et Panneaux Matane Inc Matane $130,000, Concordia University Montreal $138,213, Conseil de Bande des Montagnais du Lac St-Jean Pointe-Bleue $365,422, Conseil de Bande des Montagnais de Sept-Iles Sept-Iles $105,764, Conseil de Bande des Montagnais de Schefferville Schefferville $78,714, Conseil de Bande du Lac Simon Lac Simon $74,441, Conseil de Developpement Economique de la Baie des Chaleurs Caplan $112,054, Conseil de Developpement de la Metis Incorpore Mont-Joli $58,525, Conseil de Developpement de la Haute-Mauricie La Tuque $93,750, Conseil de la Nation Huronne Village-des-Hurons $52,791, Conseil de la Zone Touristique d'Alma Lac St-Jean Alma $163,704, Conseil Economique de Beauce St-Georges de Beauce $152,084, Conseil Regional de la Culture en Mauricie Trois-Rivieres $53,372, Conseil Regional Agro-alimentaire en Estrie Rock Forest $52,960, Conseil Regional des Laurentides St-Jerome $240,000, Cooperative Agropur St-Laurent $80,076, Cooperative Cadieux de Milot Milot $139,210, Cooperative de Recuperation Saguenay Jonquiere $51,817, Cooperative Developpement des Bois-Francs Victoriaville $60,000, Cooperative Forestiere de Portneuf St-Raymond $61,162, Cooperative Forestiere Haute Cote Nord Grandes Bergeronnes $187,000, Cooperative Forestiere Hautes Laurentides Mont-Laurier $326,245, Cooperative Forestiere Laterriere Sud Laterriere $59,288, Cooperative Travailleurs Champignons Waterloo Waterloo $260,000, Corporation Developpement de Pontiac Inc Campbells Bay $90,000, Corporation Developpement Economique St-Jerome Metro Inc St-Jerome $350,000, Corporation Developpement Economique St-Irenee St-Irenee $350,000, Corporation Developpement Economique de La Pocatiere La Pocatiere $96,000, Corporation Developpement Economique Paroisse St-Elzear St-Elzear $53,000, Corporation Developpement Socio Economique Fatima Iles de la Madeleine $189,884, Corporation Developpement Tourbieres Norbec Inc Port-Cartier $142,724, Corporation Developpement Touristique Tadoussac Tadoussac $71,000, Corporation du Centre Plein Air Lac Bouchette Lac Bouchette $153,000, Corporation du Parc des Loisirs Mt-Video Barraute $76,529, Corporation Festival Montgolfiere Haut-Richelieu St-Jean-sur-Richelieu $57,788, Corporation Formation Developpement Exploitation Miniere (Abitibi Temiscaming) Rouyn $293,000, Corporation Loisirs Mont Castor Matane $59,244, Corporation Municipale Baie St-Paul Baie St-Paul $61,940, Corporation Municipale Canton Unis Stoneh Tewkesbu Stoneham $50,000, Corporation Municipale D'Evain Evain $50,648, Corporation Municipale d'Hebertville Mont Lac Vert $325,000, Corporation Municipale de Bellecombe Bellecombe $104,170, Corporation Municipale de la Marthe Ste-Marthe $94,142, Corporation Municipale de la Ville de Chicoutimi Chicoutimi $281,553, Corporation Municipale de St-François de Sales St-François de Sales $51,451, Corporation Municipale Escoumins Les Escoumins $98,937, Corporation Municipale Havre aux Maisons Havre aux Maisons $69,479, Corporation Municipale Petit Saguenay Petit Saguenay $93,778, Corporation Municipale St-François St-François $53,925, Corporation Municipale St-Narcisse Saint-Narcisse $90,031, Corporation Municipale St-Louis de France St-Louis de France $240,570, Corporation Municipale St-Severin St-Severin $120,124, Corporation Municipale St-David de Falardeau St-David de Falardeau $93,136, Corporation Municipale St-Joachim de Tourelle St-Joachim de Tourelle $56,919, Corporation Municipale Village de Barraute Barraute $59,132, Corporation Parcs et Espaces de Val d'Or Val d'Or $102,633, Corporation pour la Mise en Valeur du Gros Montmagny $51,399, Corporation Promotion Industrielle de la baie des Ha Ha La Baie des Ha Ha $71,803, Createurs Associes de Val David Inc Val David $130,000, Createurs des Entreprises de l'Est du Quebec Inc Amqui $66,000, Creations des Enfants du Centre Sud Montreal $54,988, Criee Groupe communautaire du Centre Sud Montreal $57,486, Culinar Inc Ste-Marie de Beauce $85,430, Dauphinelle (La) Montreal $50,228, Denise Lebel Inc St-Joseph $62,712, Direct Film Inc St-Michel $75,280, Domaine Forget de Charlevoix Inc St-Irenee $409,217, Dominion Textile Drummondville $106,250, Domtar Inc Montreal $449,681, Donohue Inc (Clermont) Quebec $724,060, Donohue St-Felicien Inc St-Felicien $75,995, Enfouissement Sanitaire Grande-Riviere $93,797, Electrolux Canada Pointe-Claire $73,539, Electromed International Ltee St-Eustache $80,779, Elkem Metal Canada Beauharnois $101,686, Entraide Chez-Nous (L') Longueuil $68,004, Entrepreneurship Trois-Rivieres $175,639, Entreprises Agricoles Forestieres Perce $267,409, Entreprises Horticoles Basignac Destor $62,500, Environnement Gros Morne Gros Morne $63,106, Epilepsie Montreal Montreal $64,556, Epoc Montreal Montreal $590,347, Federation Syndicat de Gestion Agricole du Quebec Longueuil $53,026, Ferme des Enfants Ste-Maritime Inc Ste-Martine $86,194, Fermes Restigouche Inc (Les) L'Ascension de Matapedia $103,000, Fiberglass Canada Inc Candiac $55,494, Fibracan Laval $100,870, Fondation du Centre de la Nature Laval Laval $73,322, Fondation Lucie Bruneau (La) Montreal $69,803, Fondation Maguire Inc Nouvelle $63,492, Fondation Maisons des Jeunes Longueuil Longueuil $53,731, Fondation Ressources Jeunesse Laval $54,312, Fonds de Relance Industriel et Commercial Inc Chambly $90,000, Fonds Prevoyance et Investissement Windsor Windsor $115,000, Formation et Integration Emplois Femmes Inc Rouyn $295,500, Fondation du Malin Theatre Inc Montreal $53,781, Fusoroc Inc Division SNA Thetford Mines $104,442, Gagne Raymond Entreprises Inc Chicoutimi $60,956, Gaz Metropolitain Montreal $156,055, General Motors du Canada Ltee Boisbriand $446,769, General Motors du Canada Ltee Ste-Therese $93,381, Gestion Teknika Sherbrooke $79,471, Gilbert Sasseville et Guy Desoteaux Quebec $385,240, Girandole (La) Havre St-Pierre $50,000, Glissades Super Splash Inc (Les) Laval $86,495, Goodyear Canada Inc Valleyfield $313,873, Grand Menage Mani Tout Inc Montreal $54,669, Grand Prix Trois-Rivieres Inc Trois-Rivieres $70,664, Great Whale River Community Assoc Ltd Poste à la Baleine $103,859, Grenier Gaetane Anjou $68,240, Groupe Action Blainville Inc (Le) Blainville $62,811, Groupe d'Environnement Mentalistes Riviere Matane Matane $89,022, Groupe Electrocom Group Inc Verdun $81,000, Groupement Agro Forestier Lotbiniere Ste-Agathe de Lotbiniere $64,110, Groupement Agro Forestier Portneuf Portneuf $70,328, Groupement Forestier-Agricole Vallee Chaudiere St-Alfred $77,900, Groupement Forestier Nicolet Yamaska Ste-Gertrude $53,540, Groupement Forestier Sud Dorchester Ste-Aurelie $59,797, Guerette Raoul Inc Degelis $53,640, Homelite Terry Textron Pointe-Claire $62,378, Hopital St-Francois d'Assise Quebec $57,472, Imperial Tobacco Ltee Montreal $154,327, Imprimerie Montreal-Magog Magog $60,678, Industries Ceramiques Maple Leaf St-Laurent $88,557, Industries James MacLaren Inc Buckingham $478,366, Institut National de la Recherche Scientifique (INRS-Sante) Montreal $53,303, Integration Jeunesse 15-18 Inc Montreal $56,406, James Bay Cera Communication Society Val d'Or $95,314, Jean et Christine Paquet Inc Cap Chat $60,271, John Abbott College Ste-Anne de Bellevue $71,892, Kruger Inc Bromptonville $66,074, Lar Machinerie Inc Chicoutimi $345,000, Leviton Inc Montreal $85,476, Ligue Navale de Cap Chat Inc St-Octave de l'Avenir $53,617, Lulomco Inc Luceville $71,833, MacDonald College Ste-Anne de Bellevue $74,887, Maintenance Eureka Limitee Thetford Mines $58,634, Maison Lapointe Inc Montreal $50,653, Maison Jeunes par la Grande Porte Montreal $56,802, Maranda et Labrecque Ltee Quebec $113,086, Marine Industrie Tracy $84,130, Materiaux Blanchet Inc St-Just-de-Bretenières $77,067, Materiaux Construction Canada La Salle $54,818, Materiaux Riel Inc Fort Coulonge $55,000, Micmacs of Maria Band Maria $72,148, Mines Noranda Division CCR Montreal $63,795, Mines Sigma Ltee Val d'Or $76,381, Ministere des Finances du Quebec Quebec $15,888,216, Mohawk Council of Kahnawake Kahnawake $67,450, Montour Eugene Morris Tom Kahnawake $114,920, Montreal Litho Laval $95,219, Municipalite Canton Tachereau St-Nazaire $52,854, Municipalite de Delisle Delisle $64,937, Municipalite de Ferland et Boilleau Ferland et Boilleau $67,560, Municipalite de la Paroisse du Lac Dore Lac Dore $51,965, Municipalite de la Baie James Matagami $58,006, Municipalite de Larouche Larouche $53,559, Municipalite de Pointe à la Croix Pointe à la Croix $91,709,

EMPLOYMENT AND IMMIGRATION—*Continued*

Municipalite de Prevost Prevost $65,852, Municipalite de St-Bruno St-Bruno $63,989, Municipalite East Broughton East Broughton $55,922, Municipalite Regionale du Comte de St-Maurice St-Maurice $68,725, Municipalite Regionale du Comte d'Arthabaska Arthabaska $218,000, Municipalite Regionale du Comte de Pontiac Campbells Bay $62,624, Municipalite Regionale des Laurentides St-Faustin $82,623, Municipalite St-Felix d'Otis St-Felix d'Otis $99,675, Municipalite Ste-Catherine Jacques Cartier Ste-Catherine Jacques Cartier $122,977, Municipalite St-Faustin St Faustin $125,538, Municipalite Val des Monts Val des Monts $58,685, Municipalite Village Mont-Rolland Mont Rolland $62,224, Nationair Canada Mirabel $56,292, National Council of YMCA'S Montreal $100,966, Noranda Inc Noranda $67,904, Nordair Dorval $145,755, Office Developpement Tourisme Congres Laval Laval $83,245, Office du Tourisme de Portneuf Cap Sante $90,486, Olympiques de Rosemont Montreal $55,570, Ordre Antonien Libanais des Maroni Outremont $124,008, Organisation au Travail Inc Outremont $275,175, Organisation Patrouille Canadienne de Ski Sept-Iles $61,550, Papiers fins Domtar Inc Windsor $198,316, Parc des Loisirs Baie des Sables Baie des Sables $78,902, Parc du Mont Comi St-Donat $69,179, Parrainage Civique Banlieue Ouest Montreal $58,907, Partage Humanitaire Alpel Inc Laval $99,106, Passage Travail Rive Sud Levis $169,869, Patro de Charlesbourg Quebec $56,687, Pavillon Hebergement Barraute Barraute $150,000, Pepiniere Mitis Inc St-Gabriel Rimouski $235,150, Petro-Canada Montreal $51,726, Pinkerton du Quebec Ltee Montreal $52,964, Plan Dior Vert Inc Val d'Or $52,000, Planfor Inc Ste-Famille d'Aumond $95,846, Pontiac County Forest Product Shawville $59,225, Pratt and Whitney Canada Inc Longueuil $219,922, Prevost Car Ste-Claire $63,734, Productions Laurentides St-Jerome $50,000, Productions Yvon Plamondon Inc Cap Sante $93,997, Produits Cellulaires Waterville Waterville $96,566, Quenord Inc Magog $122,413, Radio Communautaire de l'Est Inc Montreal $60,716, Radio Communautaire de l'Estrie Inc Sherbrooke $51,200, Raffinerie Gulf Canada Montreal $55,705, Regroupement des Jeunes Riviere Eternite Riviere Eternite $52,625, Relance Atelier Readaptation Travail Hull $103,614, Restigouche Band Council Restigouche $175,496, River Desert Indian Band Maniwaki $59,639, Rond Point 16-18 Inc Montreal $55,129, Savreu Inc Sillery $155,785, Scierie Mitis Inc Price $108,047, Scierie Saguenay Ltee Ville de la Baie $59,710, Sera CLE Inc Thetford Mines $116,500, Serres Cooperatives de Guyenne Guyenne $218,660, Service Aide à la Jeunesse St-Denis Montreal $65,438, Service Aide à l'Emploi de l'Est Inc Pointe aux Trembles $251,000, Service Broderick J Ltee St-Leonard $55,271, Service d'Aide Communautaire Anjou Inc Anjou $139,259, Sevec Societe Educative Vise Echange Canada Ottawa Ont $99,948, Sheila Furs Reg Oka $60,743, Sidbec Dosco Contrecoeur $164,570, Six Nations Traditional Hereditary Chiefs Oka $56,337, Societe Amenagement Berthier Autra Berthierville $147,919, Societe Amenagement de Conservation et d'Amelioration du Milieu Quebec Inc St-Joachim $58,415, Societe Amenagement des Ressources Riviere Metis Mont-Joli $57,346, Societe Amenagement Port Cartier Port Cartier $101,601, Societe Astronomique de Dolbeau Dolbeau $92,345, Societe Canadienne de la Sclerose en Plaques Montreal $75,705, Societe CLE Barraute Senneterre Senneterre $50,000, Societe CLE de Champlain Cap de la Madeleine $98,000, Societe CLE de La Pocatiere La Pocatiere $98,000, Societe CLE de Memphremagog Inc Magog $95,000, Societe CLE de Matane Inc Matane $104,000, Societe CLE de Mont Laurier Inc Mont Laurier $100,000, Societe CLE de Portneuf St-Raymond $130,000, Societe CLE des Basques Inc Trois-Pistoles $65,000, Societe CLE du Haut Yamaska Granby $77,267, Societe CLE Montmagny l'Islet Montmagny $151,000, Societe CLE Region Lac Megantic Lac Megantic $112,165, Societe CLE St-Jerome St-Jerome $95,000, Societe CLE Temiscouata Degelis $99,000, Societe Conservation Baie de l'Isle Verte Isle Verte $68,204, Societe d'Entomologie du Quebec Ste-Foy $62,608, Societe d'Exploitation des Ressources de la Vallee Inc Lac au Saumon $92,987, Societe Elect Chimie Alcan Jonquiere $436,717, Soficar Centre Mauricie Inc Shawinigan $115,000, Sources Mesy Inc (Les) Iberville Station $55,000, St Lawrence Valley Natural History Ste-Anne de Bellevue $67,840, St-Regis Band Council St-Regis $55,502, Station de Ski Le Valinonet Chicoutimi $340,009, Station Val d'Irene Inc Ste-Irene $56,967, Sucre Lanctic Montreal $80,773, Sun Youth Organization Inc Montreal $53,587, Syndicat Cooperative d'Aqueduc d'Iberville St-Paul du Nord $178,278, Syndicat Producteurs de Bois des Laurentides Masson $111,020, Syndicat Producteurs de Bois du Comte Labelle Mont Laurier $214,540, Syndicat Producteurs de Bois Laurentides Lachute $52,961, Syndicat Producteurs de Bois Region Montreal Longueuil $123,991, Television Communautaire de Vaudreuil Vaudreuil $54,686, Timbec Inc Temiscaming $56,205, Tie Communication Sherbrooke $117,886, Tortillard du St-Laurent Quebec $72,316, Travail Non Traditionnel TNT Inc Montreal $130,000, Trigoni Adamo Maria St-Leonard $50,095, Union Carbide du Canada Montreal $158,948, Universite de Montreal Montreal $392,632, Universite de Sherbrooke Sherbrooke $107,093, Universite du Quebec à Chicoutimi Chicoutimi $110,398, Universite du Quebec à Montreal Montreal $216,285, Universite du Quebec à Rimouski Rimouski $107,232, Universite du Quebec à Trois-Rivieres Trois-Rivieres $101,711, Universite Laval Ste-Foy $135,325, Universite McGill Montreal $239,336, Ville d'Alma Alma $69,213, Ville d'Amos Amos $104,697, Ville d'Aylmer Aylmer $79,753, Ville de Baie Comeau Baie Comeau $86,584, Ville de Berthierville Berthierville $304,593, Ville de Cadillac Cadillac $301,114, Ville de Cap Chat Cap Chat $58,270, Ville de Chambly Chambly $56,763, Ville de Charlesbourg Charlesbourg $98,708, Ville de Chateauguay Chateauguay $108,989, Ville de Chibougamau Chibougamau $90,365, Ville de Chicoutimi Chicoutimi $92,538, Ville de Clermont Clermont $59,755, Ville de Desbiens Desbiens $55,950, Ville de Dolbeau Dolbeau $138,158, Ville de Grand'Mere Grand'Mere $68,864, Ville de Jonquiere Jonquiere $96,076, Ville de La Baie La Baie $110,000, Ville de La Salle $57,474, Ville de Le Gardeur Le Gardeur $62,485, Ville de Longueuil Longueuil $129,454, Ville de Loretteville Loretteville $51,046, Ville de Malartic Malartic $107,523, Ville de Matane Matane $92,213, Ville de Perce Perce $70,549, Ville de Plessisville Plessisville $96,615, Ville de Quebec Quebec $326,013, Ville de Repentigny Repentigny $95,164, Ville de Roberval Roberval $96,344, Ville de Saint-Eustache Saint-Eustache $53,484, Ville de Saint-Jerome Saint-Jerome $58,539, Ville de Ste-Anne-des-Monts Ste-Anne-des-Monts $60,974, Ville de Ste-Foy Ste-Foy $52,596, Ville de Ste-Therese Ste-Therese $52,823, Ville de Shawinigan Shawinigan $552,427, Ville de Sherbrooke Sherbrooke $84,759, Ville de Thetford Mines Thetford Mines $99,040, Ville de Trois-Rivieres Trois-Rivieres $103,008, Ville de Val Belair Val Belair $65,775, Ville de Val d'Or Val d'Or $68,064, Ville de Verdun Verdun $96,886, Ville de Ville Marie Ville Marie $187,793, Waswanipi Band Council Waswanipi $83,537, Waswanipi Cree Village Corporation Waswanipi $59,505, Young Men and Christian Assoc of Montreal Montreal $349,066, Zinc Electrolytique du Canada Ltee Valleyfield $366,565;

Ontario Region—

AAR Kel Moulds Ltd Wallaceburg $62,606, AG Simpsons Co Ltd Scarborough $65,669, Abitibi Price Inc Toronto $98,569, Algoma Fish and Recreation Assoc Ltd North of Thessalon $257,858, Algonquin College Nepean $67,665, Algonquin Golden Lake Band Golden Lake Indian Reserve $96,245, Almaguin Nipissing Travel Assoc North Bay $69,184, Alternative Computer Training for the Disabled Toronto $334,119, Altex Management London $146,615, Arnold Manufacturing Windsor $54,460, ASAP Wordprocessor Service Toronto $57,985, At Your Service Ottawa $222,583, BASF Canada Inc Cornwall $52,839, BDM Co-operative Warehouse Ltd Ottawa $112,619, Barrie Youth Opportunity Barrie $160,324, Beausoleil Band Council Cedar Point P O Christian Island $59,268, Belleville Collegiate Belleville $50,379, Big Grassey Band Lac Seul Reserve $108,690, Big Trout Lake Band Big Trout Lake $461,298, Bill Barker Sault Ste Marie $107,926, Brantford Flying Club Brantford $63,390, Brantford General Hospital Brantford $57,930, Bricklayers and Allied Craftsmen Brantford $78,550, Brock University St Catharines $99,744, CFB Petawawa Reserve $73,687, CL Polk Forestry Consulting Ltd Admaston Township $70,539, Calabogie Peaks 1983 Inc Calabogie Peaks $61,450, Cambrian College Sudbury $72,903, Camp Summerland Orillia $94,755, Canadian Assoc of Immersion Teachers Ottawa

EMPLOYMENT AND IMMIGRATION—*Continued*

$99,021, Canadian Car Rail Inc Thunder Bay $62,333, Canadian Council for Native Business Toronto $50,294, Canadian Mental Health Assoc St Thomas $83,653, Canadian Mental Health Assoc Windsor $62,079, Canadian Posture and Seating Centre Kitchener $247,339, Canadore College of Applied Arts and Technology North Bay $66,767, Canadore College North Bay $180,418, Carleton University Ottawa $92,750, Cayotec Corporation Ottawa $66,852, Centennial College of Applied Arts and Technology Scarborough $79,579, Centre for Advancement in Work and Living Toronto $280,343, Champion Road Machinery Ltd Goderich $1,274,190, Chedoke-McMaster Hospital Hamilton $84,740, Chippewas of Georgina Island Sutton West $69,700, Chippewas of Kettle and Stony Point Kettle Point Reserve $52,688, CIL Ltd North York $181,348, City of Hamilton Hamilton $62,125, City of North Bay North Bay $67,801, City of Scarborough Scarborough $52,140, City of Trenton Trenval Project Trenton $61,097, Cochrane Mistik Wood Products Inc Cochrane $232,430, Cochrane Temiskaming Reserve Centre South Porcupine $989,943, Computer Methods Downsview $189,077, Connaught of Hamilton Inc Hamilton $129,599, Conservation Area Essex County $66,537, Cope Windsor Windsor $256,990, Control Data Institute Mississauga $82,957, Control Data Institute North York $704,467, Control Data Institute Toronto $268,177, Corporation of the City of Windsor Windsor $71,686, Corporation of the Town of Dunnville Dunnville $66,195, Corporation of the Town of Gore Bay Gore Bay $314,485, Corporation of the Town of Keewatin Keewatin $348,652, Corporation of the Town of Sturgeon Falls Sturgeon Falls $74,109, County of Lanark Lanark $131,796, County of Northumberland Roseneath $133,433, Credit Valley Conservation Authority Meadowvale $77,105, Crothers Ltd Concord $89,758, Dancer Transition Toronto $53,345, David V Love Toronto $70,279, Day Care Improvement Project of Central Ontario Toronto $73,548, De Havilland Aircraft of Canada Downsview $226,430, Devils Gap Marina Trust Kenora $163,029, Domtar Fine Papers Cornwall $175,137, Down to Business Training Programmes Inc Thunder Bay $136,616, Downtown Chatham of the Thames Development Chatham $56,000, Drake International Toronto $630,488, Dryden Forest Improvement Dryden $51,462, Durham College of Applied Arts and Technology Oshawa $104,600, Dupont Canada Inc Sarnia $83,792, Eagle Lake Band #27 Eagle Lake $253,538, Eagle Precision Tool Brantford $65,910, Eaton Yale Chatham $88,191, Eichold Ltd North Bay $58,903, Eldorado Resources Ltd Ottawa $97,954, Elgin Serving Circle Inc St Thomas $227,696, Elliot Lake Manufacturing and Recycling Ltd Elliot Lake $93,538, Emile Genereux Ottawa $123,150, Energy Pathways Inc Ottawa $115,202, Espanola Youth Council Espanola $175,611, Essex Region Conservation Authority Essex County $56,664, Essex Manufacturing Windsor $186,690, Esso Petroleum Canada Sarnia $167,629, Everglades Marina and Resort Pefferlaw $81,980, Family and Children of Niagara Region St Catharines $160,449, Farr John Peterborough $56,286, Firestone Steel Products of Canada Inc London $90,328, Forestry Management Training Program Lambton/Middlesex Counties $72,024, Frankel Steel Ltd Nilton $109,005, Fraser Inc Thorold $101,247, Frontenac County Board of Education Kingston $258,352, General Motors of Canada Ltd St Catharines $127,356, General Motors of Canada Ltd Windsor $148,769, George Brown College Toronto $1,008,240, Georgian College of Appied Arts and Technology Barrie $75,687, Georgian Triangle Economic Development Corporation Collingwood $78,417, Good Neighbour Salvage Assoc Sudbury $65,246, Grand River Conservation Authority Cambridge $374,022, Great Lakes Forest Products Ltd Thunder Bay $89,970, Great Lakes Paper Co Thunder Bay $165,022, Greater Fort Erie Corporation Fort Erie $106,257, Greater Niagara General Hospital Niagara Falls $56,424, Grey Bruce Tourist Assoc Owen Sound $256,670, Gullwing Forestry Ltd Dryden $50,499, Haliburton Highlands Nordic Trail Assoc Haliburton $146,427, Halton Region Conservation Authority Milton $87,303, Hamilton Board of Education Hamilton $53,336, Hamilton Civic Hospital Hamilton $50,783, Hamilton Est Kiwanis Boys and Girls Club Hamilton $57,389, Hamilton Est Kiwanis Non-Profit Homes Inc Hamilton $154,789, Hamilton Performing Arts Corporation Inc Hamilton $57,813, Hamilton Wentworth Roman Catholic Separate School Board Hamilton $51,951, Hamilton Wentworth Third Sector Employment Enterprise Hamilton $165,544, HE Vannatter Ltd Wallaceburg $64,908, Help Yourself Inc London $83,823, Hornepayne Board of Education Hornepayne $101,037, Humber College of Applied Arts and Technology Rexdale $69,058, Huntington University Sudbury $52,699, Huron County Pioneer Museum Goderich $66,992, Huronia Transition Homes Midland $75,677, Husky Injection Moulding System Bolton $279,310, IMEC Technologies Inc St Catharines $104,017, Inco Ltd Sudbury $620,567, Individual Development Corporation Ottawa $176,485, Industrial Training Centre for Women of Sudbury Sudbury $278,865, Intercultural Assoc St Catharines $57,400, Intercultural Assoc Toronto $153,339, IT International Corporation Scarborough $53,760, John Howard Society of Metro Toronto Toronto $218,358, Jonas and Erickson Software Willowdale $72,137, Kellogg Salada Canada Inc London $85,425, Keyword Walkey Non-Profit Corporation Ottawa $217,991, Kimberly Clark of Canada Ltd Thunder Bay $81,145, Kingfisher Lake Band Kingfisher $162,798, Kingston Learning Centre Kingston $68,231, Kirkland Lake Roman Catholic Separate School Board Kirkland Lake $77,553, Kleda Corporation Kirkland Lake $106,715, Lamko Tool and Mould Inc London $132,996, L'Association d'investissement industriel de Hawkesbury Hawkesbury $350,000, Lac Seul Band Lac Seul Reserve $109,693, Lakehead University Thunder Bay $165,006, Laurentian University Sudbury Sudbury $166,736, Lennox Learning Centre Belleville $65,040, Linamar Machine Ltd Guelph $99,047, Lincoln County St Catharines $121,870, Lincoln Regional Arts Council Beamsville $72,688, Logan Design Toronto $358,355, London Machinery Co Ltd London $56,767, London Urban Resources London $61,681, Long Point Region Conservation Authority Townships of Delhi and Norfolk $51,132, Loyalist College of Applied Arts and Technology Belleville $144,380, Magna Skilled Labour Training Centre Concord $367,094, Magna Technical Training Centre Concord $217,502, Mahkwa Development Corporation Lac Seul Kejick Bay $284,896, Management Training System Brockville $131,021, Manitoulin White Pines Planning Project Manitowaning $77,442, Mattawa Knitwear Guild Mattawa $130,281, McDougall Joan Ottawa $63,233, McMaster University Hamilton $105,150, Menasco Aerospace Ltd Oakville $52,420, Merricraft Inc Merickville $157,225, Metropolitan Toronto Conservation Authority Metro Watersheds $80,725, Metropolitan Toronto and Region Conservation Toronto $81,219, Microship Youth Training Assoc of Toronto Inc Toronto $279,633, Mississauga Band Mississauga Reserve $76,502, Mississauga Valley Conservation Authority Lanark $110,602, Mohaw College Hamilton $62,043, Mohawk College of Applied Arts and Technology Hamilton $65,991, Mohaw Council of Akwesasne St Regis $58,823, Monarch Youth Auto Refinishers Project Ajax $207,750, Mr Ted Byck and Mr Gerry Parrott Haileybury $138,349, MTE Controls Ltd Windsor $71,082, Municipality of Dysart Et Al Haliburton $58,607, Municipality of Metropolitan Toronto $991,642, Municipality of Valley of Iron Bridge Kamichisitit and Parkinson Township $121,936, Muskrat Dam Band Muskrat Dam Reserve $92,225, N'Swakamok Native Friendship Centre Sudbury $324,647, National Congress of Italian Canadians Toronto $192,188, Native Inter-Agency Council Toronto $76,491, Native People of Thunder Bay Development Corporation Thunder Bay $263,461, Netron Incorporate Downsview $81,121, New Experience Toronto $71,004, Niagara College of Applied Arts and Technology Welland $73,871, Niagara Employment Agency Inc Welland $55,088, Niagara Institute for International Studies Niagara on the Lake $107,746, Niagara Peninsula Conservation Authority Allanburg $202,503, Niagara South Board of Education Welland $61,639, Nokee Kwe Occupational Skill Development Inc London $302,229, Noranda Mines Thunder Bay $57,675, Norman Turcott Chalk River $149,450, North Algoma Industrial Training Organization Wawa $58,257, North Hastings Economic Development Committee Chippewas of Sarnia Band Sarnia $52,165, North Peel Secondary School Brampton $99,526, North Shore Development Assoc Thessalon $52,155, Northern Community Development Service Corporation Fort Frances $307,201, Office Automation Toronto $496,939, Ognatisik Artisans Ltd St Catharines $131,498, Ojibways of Onegaming Band Onegaming Indian Reserve $58,660, Omstead Foods Ltd Wheatley

EMPLOYMENT AND IMMIGRATION—*Continued*

$60,864, Oneida Band Council Southwold $133,835, Ontario Business College Belleville $175,484, Ontario Forestry Assoc Maple and Midhurst $222,763, Ontario March of Dimes Thunder Bay $65,006, Ontario Society for Autistic Children Toronto $58,056, Orillia Area LEAD Corporation Orillia $109,113, Oshawa General Hospital Oshawa $54,434, Ottawa Board of Education Ottawa $67,470, Ottawa Women's Financial Training Centre Ottawa $303,465, Ottawa YMCA Ottawa $309,160, Overland Learning Centre Toronto $110,471, PWL Manufacturing and Repairs Inc Waterloo $252,067, Park Business College Hamilton $54,058, Peterborough County Employment Development Agency Corporation Peterborough $56,092, Petrosar Ltd Sarnia $417,030, Phantom Industries Ltd Toronto $59,983, Phillips Tool and Mould Ltd London $51,137, Plato Academic Centre Inc Toronto $98,425, Port Colborne Wainfleet Corporation Port Colborne $95,712, Prescott Welding Programme Inc Prescott $363,851, Primecare Consultant Ottawa $52,844, Proctor and Gamble Inc Hamilton $230,041, Queen's University Kingston $95,759, Quinte Full Growth Development Inc Belleville $183,412, R Bautista Consultants Ltd Toronto $141,605, RCA Inc Prescott $64,924, Rainy River Business Development Corporation Fort Frances $189,154, Rat Postage Band Rat Postage Indian Reserve $148,418, Red Lake Economic Development Corporation Red Lake and Area $55,601, Regional Municipality of Niagara Thorold $171,146, Rehabilitation Foundation for Disabled Timmins $225,387, Renderous Tavern Ltd Windsor $77,350, Rexdale Microskills Development Centre Rexdale $305,849, Rideau Valley Conservation Authority Perth Wild Life Reserve $67,842, Rio Algom Ltd Elliott Lake $51,340, Roger's Cable TV London $60,488, Royal Botanical Gardens Hamilton $73,575, Ryerson Polytechnical Institute Toronto $3,536,616, Sachigo Lake Band Sachigo Lake $63,687, Sacred Heart Children Family Centre Scarborough $52,629, Sarnia Band Enfast $97,765, Sault College of Applied Arts and Technology Sault Ste Marie $235,364, Sault Ste Marie Chamber of Commerce Sault Ste Marie $104,409, Sault Ste Marie District Labour Council Sault Ste Marie $62,549, Sault Ste Marie YMCA Job Generation Sault Ste Marie $230,079, School by the Water Toronto $73,548, Science North Sudbury $60,632, Science Policy Research Centre Ottawa $69,806, Scotts Plains Recycling Inc North Bay $88,044, Scotts Plains Recycling Inc Peterborough $156,874, Seeburn Metal Products Ltd Beaverton $61,274, Seneca College of Applied Arts and Technology North York $218,397, Services and Material Company Canada Thunder Bay $53,747, Shaw Colleges Limited Toronto $219,425, Signs North Ltd North Bay $72,097, Skiltec Assoc North Bay $185,708, Simcoe District School Age Child Care Program Barrie $50,208, Six Nations Band Council Ohsweken $334,144, Smith Township Lakefield $79,338, Smith Township Metis and Indian Assoc Lakefield $129,882, Society for Educational Visits Ottawa $99,194, Sole Parent Foundation of Barrie Inc Barrie $175,933, South Lake Simcoe Conservation Authority South Lake Simcoe Watershed $68,885, South Nation River Conservation Authority Berwick $165,632, South Simcoe School of Employment Skills Tottenham $180,781, South Western Business Company London $112,838, Spanish River Bank of Ojikways Spanish River Reserve $55,905, St Catharines Branch of Ukrainian St Catharines $72,125, St Catharines and District Chamber of Commerce St Catharines $67,016, St Joseph's General Hospital Elliot Lake $217,653, St Regis Band Council Cornwall $160,072, Stelco Inc Hamilton $61,865, Stormont Dundas and Glengarry Board of Education Cornwall $149,589, Stratford Shakespeare Festival Foundation Stratford $204,677, Sudbury Algoma Hospital Sudbury $95,845, Sudbury General Hospital Sudbury $52,892, Sunnybrook Medical Centre Toronto $56,297, Superior Partnership Sault Ste Marie $173,952, Teal Manufacturing Ltd Windsor $58,471, Tee Kay Apparel Ltd Thunder Bay $115,498, TEO Computers and Peripherals Markham $67,914, The Little Business Manufacturing Inc Sarnia $56,634, Toledo Scale Division of Reliance Electric Windsor $116,050, Toronto Office Skills Training Project Toronto $293,105, Town of Blind River Boom Camp Park $77,641, Town of Paris Paris $229,684, Township of Atikokan Atikokan $71,747, Treasurer of Ontario Toronto $782,800, Trent University Peterborough $75,276, Trent University Union of Ontario Indians Toronto $108,920, Trenton Machine Tool Trenton $64,541, Union Carbide Canada Ltd Welland $116,383, United Counties of Leeds and Grenville Leeds and Grenville County $136,582, United Steel Workers of America Sudbury $51,025, University of Guelph Guelph $86,952, University of Ottawa Ottawa $87,080, University of Toronto Toronto $181,682, University of Waterloo Waterloo $112,881, University of Western Ontario London $117,786, University of Windsor Windsor $264,350, Victoria Hospital Corporation London $58,172, WaWa Tay Native Communications Society Sioux Lookout/Nishnauke $120,247, Walpole Island Band Council Wallaceburg $168,691, Wayside House of St Catharines St Catharines $78,239, Webequie Economic Development Corporation Webequie $68,971, Welland Canada Preservation Assoc Port Colborne $61,514, West Bay Band West Bay $52,016, West End Women Entering Machining Toronto $266,371, Westinghouse Canada Inc Renfrew $75,213, Westwelt Business London $87,997, Westwood Adult Education Etobicoke $104,246, Whitby Psychiatric Hospital Whitby $53,159, Whitefish Bay Band Whitefish Bay Indian Reserve $137,839, Whitefish Lake Band Naughton $54,990, Whitefish Lake Indian Band Whitefish Lake Reserve $52,242, Whitney Community Development Corporation Whitney $85,051, Wilfred Laurier University Waterloo $74,426, Wintercount Toronto $160,917, Wikwemikong Development Commission Wikwemikong Unceded Reserve $241,578, Wikwemikong Development Corporation Manitowaning $50,473, Willowridge Training Wheels Inc Etobicoke $275,748, Windsor Roman Catholic Separate School Board Windsor $62,910, Windsor Western Hospital Windsor $111,222, Women's Training for Employment Program Inc Kenora $136,520, Woodgreen Community Centre Toronto $52,779, Woodland Indian Culture Educational Centre Brantford $69,523, Workers' Compensation Board Toronto $317,678, Working Centre Kitchener $64,249, Working Skills Centre of Ontario Inc Toronto $288,637, World Master's Sport Foundation Toronto $58,883, Xerox Canada Inc Mississauga $202,095, YMCA Job Generation Greenary St Catharines $253,016, YMCA of Metro Toronto Toronto $246,652, YWCA of Niagara Falls Niagara Falls $85,016, York University Downsview $292,741, Youth Opportunity Unlimited in York Region Richmond Hill $200,604, 564154 Ontario Limited Peterborough $58,913;

Manitoba Region—

Abitibi Price Inc Pine Falls $58,194, Air Canada Winnipeg $124,358, Anderson Management Services Winnipeg $239,053, Anishinabe Resource Centre Pine Falls $298,971, Anishinabe Respect Winnipeg $164,524, Arctic Sewing Centre Churchill $65,167, Bema Training Corps Winnipeg $156,108, Broken Head Municipality Inc Beausejour $64,550, Business of Living Winnipeg $211,689, CP Rail Winnipeg $123,033, Canadian National Railways Winnipeg $60,638, Canadian Assoc for Mental Retro Winnipeg $92,807, Chamber of Commerce Winnipeg $239,090, Children's Home of Winnipeg Winnipeg $955,083, Creative Playroom Workshop Winnipeg $55,219, Dakota Ojibway Tribal Council Brandon $268,846, Dauphin Leather Dauphin $144,761, Dauphin-Ochre Rec District Dauphin $61,460, Dominion Tanners Winnipeg $50,511, Don Ayre & Associates 1984 Inc Winnipeg $56,266, Employment Preparation Project Winnipeg $170,613, Fleece Line Ventures Brandon $143,151, Foundation Tutoring Winnipeg $188,176, Fox Lake Bakery Winnipeg $59,210, G B Graphics Ltd Winnipeg $81,711, Health Science Winnipeg $70,749, Highway Truck Services Winnipeg $81,268, Indian Business Development Winnipeg $57,299, Industrial Technology Centre Winnipeg $508,495, Jastrebski Jack Rorketon Winnipeg $75,016, Jorge Management Winnipeg $93,783, Kevin Cash Winnipeg $52,350, Mancin Consultants Winnipeg $79,756, Manitoba Hydro Winnipeg $212,156, Manitoba Women's Newspaper Winnipeg $176,864, Marymound Inc Winnipeg $179,862, Metis Economic Development Winnipeg $217,909, Mikisew Broadcasting Corporation Inc Thompson $148,824, Mistik Woodcrafts Inc Leat Rapids $105,593, Nay Ah Quong Rossburn $59,708, Nelson House Loggers Nelson House $97,228, North Country Archery Emerson $274,530, North West Development Lynn Lake $62,618, Northeast Interlake Development Riverton $68,505, University of Manitoba Winnipeg $419,530, City of Winnipeg Winnipeg $389,336,

EMPLOYMENT AND IMMIGRATION—*Continued*

Pikwitonei Loggers Thompson $216,523, Prairie Environmental Consultants Winnipeg $55,760, Princess Auto Edmonton Alta $72,519, Principal 10 Brandon Brandon $118,603, Province of Manitoba Winnipeg $563,714, Ram Agency Winnipeg $89,250, Red Path Centre Inc Portage La Prairie $287,945, Sandy Bay Tackle Amaranth $133,595, Selkirk Development Corporation Selkirk $61,557, Selkirk Training Plant Selkirk $221,250, Shamattawa Indian Band No 307 Shamattawa $125,200, Sherritt Gordon Mines Ltd Lynn Lake $1,827,964, Sir Hugh John MacDonald Training Program Winnipeg $247,836, Social Skills Winnipeg $163,340, Society for the Advance Native Studies Brandon $199,078, Southeast Resource Development Council Winnipeg $173,432, St James Assiniboia School Division No 2 Winnipeg $82,345, St James Assiniboia Winnipeg $152,203, Swan River Lite Skills Swan River $232,516, T L Trainers Winnipeg $50,550, Wasagamack Woodworking Wasagamack $91,854, Westwin Personnel Winnipeg $176,424, Winnipeg Presbytery United Church Winnipeg $79,544, X-Kalay Industries Winnipeg $218,877, YMCA of Winnipeg Winnipeg $269,706, Youth Business Learning & Development Centre Winnipeg $465,482;

Saskatchewan Region—

Advocational/Vocational Saskatoon $64,750, Battleford Bag Manufacturing North Battleford $79,800, Bridging Program Women Learning Working Regina $190,347, Buffalo River Pond Dellow $54,488, Canadian National Institute for the Blind Regina $55,781, Carry the Kettle Band Sintaluta $66,352, Club House Facility Carlyle $67,009, Community Service Centre Black Lake $101,497, Cote Leathercraft Centre Kamsack $84,963, East Central LEAD Corporation Broadview $73,598, Forest Management Project Buffalo Narrows $54,647, F S I N LEAD Corporation Prince Albert $72,768, Federation of Saskatchewan Indians Regina $66,032, Fishing Lake Band Wadena $67,257, Flying Dust Band Meadow Lake $80,477, Flying Dust Band Gravel & Paving Co Meadow Lake $52,380, Gabriel Dumont Institute Regina $320,214, Hired Hands for Rent Yorkton $98,475, Intercity Mechanical Ltd Saskatoon $109,071, Kahewistahaw Community Services Broadview $57,734, Key Lake Mining Saskatoon $57,656, Jans Bay Multi Purpose Hall Canoe Narrows $82,744, Kawula Consulting Prince Albert $246,436, Kirkinahk Friendship Centre La Ronge $315,112, La Ronge Region Community College La Ronge $108,022, Lac La Ronge Indian Band La Ronge $238,876, Lockerbie and Hole Co Ltd Saskatoon $59,292, Membership Project Punnichy $59,542, Mini-Micro Operator Prince Albert $146,417, Montreal Lake Band Development Montreal Lake $123,224, Montreal Lake Human Resource Development Montreal Lake $75,253, Multiplex '85 Leask $59,276, NVA Park Development Saskatoon $69,334, Northwest Local Economic Development Assistance Corporation North Battleford $126,210, PCS Rocanville $53,536, Parkland Education Employment Co-ordinating Committee Yorkton $51,074, Sagasteu Regional Recreational Assoc La Ronge $55,153, Sakimay Land Authority Grenfell $222,726, Sandy Lake Band #104 Shell Lake $73,736, Saskatchewan Co-ordinating Council on Social Planning Saskatoon $51,771, Saskatchewan Indian Training Institute Saskatoon $223,655, Saskatchewan Research Council Saskatoon $103,091, Saskatchewan Wheat Pool Regina $65,047, Southeast Job Squad Fort Qu'appelle $53,831, Task (Training in Academic & Job Skills) La Ronge $352,794, Thunderchild Technical Institute North Battleford $426,682, Touchwood File Hills Qu'Appelle District Chiefs Council Fort Qu'Appelle $83,409, Urban Native Pre-Employment Program Regina $215,513, Urban Reception Centre Regina $175,684, Work Ready Saskatoon $119,324, Yorkton District Chiefs Yorkton $54,811, Youth Unlimited of Regina Regina $83,060;

Alberta/Northwest Territories Region—

Alberta Council on Aging Edmonton Alta $78,223, Alberta Vocational Centre Lac La Biche Alta $769,340, Alexander Indian Band Morinville Alta $84,824, Alexis Indian Band Glenevis Alta $74,338, Athabasca Cree Indian Band Fort Chipewyan Alta $59,614, BP Resources Canada Ltd Bonnyville Alta $310,569, Barry Watson and Partners Edmonton Alta $89,973, Battle River Tourist Assoc Camrose Alta $57,341, Bernard C Vinge and Associates Edmonton Alta $91,500, Bill Mann and Basil Smith Gander Edmonton Alta $65,569, Blue Quills Native Education Council St Paul Alta $326,133, Calgary Aero Space Museum Assoc Calgary Alta $108,546, Calgary Assoc for Mentally Handicapped Calgary Alta $53,564, Calgary Catholic Immigration Society Calgary Alta $57,389, Camrose Regional Economic Development Camrose Alta $426,066, Canadian National Railways Winnipeg Man $69,974, Canadian Occidental Petroleum Limited Calgary Alta $52,478, Career Connections Edmonton Alta $70,094, CE Natco Ltd Calgary Alta $59,363, Centre Stag Red Deer College Red Deer Alta $97,276, Chevron Canada Resources Ltd Calgary Alta $73,286, City of Edmonton Parks and Recreation Edmonton Alta $119,664, City of Leduc Leduc Alta $200,800, Coleman Legion Building Society Coleman Alta $54,730, Cominco Mines Pine Point NWT $59,438, Daniel Bowman Banff Alta $179,876, Dow Chemical Canada Incorporated Fort Saskatchewan Alta $142,609, Drake International Incorporation Trading Toronto Ont $59,500, Drumheller and District Development Drumheller Alta $124,188, Edmonton Roman Catholic Separate School Edmonton Alta $51,715, Edmonton Catholic Social Service Edmonton Alta $109,937, Elder Tree Farms Ltd Rocky Mountain House Alta $55,085, Employment Development Services Edmonton Alta $210,875, Esso Resources Canada Ltd Calgary Alta $599,092, Evergreen Forestry Services Grande Prairie Alta $59,345, Fairview College Fairview Alta $598,992, Family and Community Support Blairmore Alta $57,766, Fort Good Hope Dene Community Fort Good Hope NWT $60,607, Four Seasons Hotel Edmonton Alta $63,174, Frank and Associates Spring Coulee Alta $116,980, Grant MacEwan Community College Edmonton Alta $64,315, Grant Research Edmonton Alta $103,340, Grey and Associates Calgary Alta $114,350, Gulf Canada Products Edmonton Alta $314,781, Hamlet of Baker Lake Churchill Man $134,035, Hamlet of Pond Inlet Pond Inlet NWT $125,000, Hamlet of Rankin Inlet Rankin Inlet NWT $144,915, Harcourt Matthews and Associates Edmonton Alta $134,616, Herman Meyniere Barrhead Alta $70,415, Igloolik Co-operative Ltd Igloolik NWT $112,604, Industrial Training Group Calgary Alta $60,500, Inuit Broadcasting Ottawa Ont $335,492, Inuvialuit Communications Edmonton Alta $130,059, Inuvialuit Communications Inuvik NWT $212,200, Italian Cultural Society Edmonton Alta $63,875, Jack Gerard Lethbridge Alta $68,500, K and D Associates Edmonton Alta $150,574, Keyano College Fort McMurray Alta $686,279, Kikino Metis Settlement Assoc Kikino Alta $118,698, Kikino Wildlife Ranching Assoc Kikino Alta $329,051, Little Red River Band High Level Alta $120,762, M C Business Developments Edmonton Alta $50,900, Martech Training Experience Edmonton Alta $145,892, McMann Youth Services Assoc Edmonton Alta $274,302, MCTS Associates Edmonton Alta $83,263, Medicine Hat College Medicine Hat Alta $72,741, Mennonite Centre for Newcomers Edmonton Alta $65,160, Mountainview Associate for Mentally Handicapped Olds Alta $57,587, Nait Edmonton Alta $950,516, Native Women Pre-Employment Edmonton Alta $72.617, Native Women Pre-Employment Yellowknife NWT $104,558, Novacor Chemicals Ltd Calgary Alta $115,239, Ocelot Industries Ltd Calgary Alta $51,363, Office Assistance Vancouver BC $290,183, Old Strathcona Foundation Edmonton Alta $140,529, On-Site Placement Services Edmonton Alta $200,414, Paddle Prairie Waskayigun Paddle Prairie Alta $81,050, Peigan Band Pincher Creek Alta $168,729, Performance Plus Systems Edmonton Alta $99,572, Phoenix Training and Development Edmonton Alta $140,466, Pre-Employment Development Centre Yellowknife NWT $344,096, Proctor and Gamble Cellulose Ltd Grande Prairie Alta $120,067, Randy Woods Edmonton Alta $119,660, Red Deer College Foundation Red Deer Alta $53,751, Regional Economic Development Lac La Biche Alta $72,840, Rex Rainsforth in Trust Calgary Alta $318,178, Rondar Associates Edmonton Alta $95,850, SAIT Calgary Alta $1,923,125, Science Institute of Northwest Territories Yellowknife NWT $173,649, Security Officer Career College Edmonton Alta $111,376, Settlement Sooniyan Corporation Edmonton Alta $405,193, Shell Chemicals Styrene Fort Saskatchewan Alta $379,065, Sherritt Gordon

EMPLOYMENT AND IMMIGRATION—*Continued*

Mines Fort Saskatchewan Alta $115,411, Slave Lake Friendship Centre Slave Lake Alta $59,883, Slave Lake Women Pre-Employment Slave Lake Alta $108,425, Snow Goose Industries Wildwood Alta $189,712, Sport for Every Child Club Edmonton Alta $56,404, St Vladimars Ukrainian Orthodox Calgary Alta $124,787, Stoney Tribal Administration Morley Alta $61,764, Suncor Incorporated Fort McMurray Alta $142,439, Syncrude Canada Limited Fort McMurray Alta $76,706, Territory of Northwest Territories Yellowknife NWT $1,495,626, The Alberta Gas Ethylene Co Red Deer Alta $60,383, The Entrance Society of Calgary Calgary Alta $243,426, The Society for Children's Oncology Edmonton Alta $188,758, The University of Calgary Calgary Alta $468,285, Town of Nanton Nanton Alta $241,933, Tungavik Federation of Nunavat Ottawa Ont $169,899, Turbo Information Services Calgary Alta $143,732, Union Carbide Canada Ltd Red Deer Alta $249,411, University of Alberta Edmonton Alta $454,244, Village of Alix Alix Alta $297,846, Village of Delburne Delburne Alta $335,275, Village of Mannville Mannville Alta $329,299, Waspi Son Childcare Society Athabasca Alta $63,214, Western Institute of Technology Stony Plain Alta $2,332,506, Whitefish Lake Band Administration Goodfish Lake Alta $187,701, Workers' Compensation Board Edmonton Alta $329,896, Yellowhead Tribal Development Spruce Grove Alta $73,135, YMCA Lethbridge Lethbridge Alta $143,358, YMCA Out of School Care Edmonton Alta $219,693;

British Columbia/Yukon Territory Region—

Ahousat Indian Band Council Ahousat BC $57,742, Alberni Clayoquot Development Society Port Alberni BC $191,189, Alcan Smelters and Chemicals Ltd Kitimat BC $76,346, Alexandria Indian Band Quesnel BC $57,539, Allied Indian and Metis Society Vancouver BC $114,657, American Can Canada Inc Vancouver BC $55,900, Arbutus Development Society Namaimo BC $77,252, Armstrong Enderby Assoc for the Mentally Retarded Armstrong BC $98,597, Armstrong Spallumcheen Chamber of Commerce Armstrong BC $51,682, Arts Sciences and Technology Centre Vancouver BC $110,853, Asparagus Theatre Armstrong BC $56,749, Assoc of United Tahltans Dease Lake BC $134,280, Balco Industries Kamloops BC $99,112, Barkel Word Processing Port Coquitlam BC $85,624, BC Daycare Action Coalition Port Coquitlam BC $61,406, BC Forest Products Ltd Campbell River BC $91,151, BC Forest Products Ltd Crofton BC $215,870, BC Forest Products Ltd Honeymoon Bay BC $145,333, BC Lions Society for Crippled Children Vancouver BC $59,115, BC Mentally Handicapped People Vancouver BC $201,204, BC Native Women's Society Kamloops BC $53,699, B Lowen Nanaimo BC $74,919, Boban Enterprises Ltd Salmon Arm BC $80,645, Boundary Agricultural Development Assoc Grand Forks BC $57,032, Boys and Girls Club Vancouver BC $83,920, Boys and Girls Club Vernon BC $87,158, Boys and Girls Club Victoria BC $53,786, Bullmoose Operating Corporation Chetwynd BC $121,452, Burnaby Career Centre Burnaby BC $62,060, Burrard Indian Band North Vancouver BC $51,929, Business and Industrial Development Assoc Victoria BC $138,106, Business Council of BC Vancouver BC $75,494, C F Mineral Research Kelowna BC $76,549, Camosun College Victoria BC $93,862, Campbell River Indian Band Council Campbell River BC $249,248, Canadian Forest Products Woss BC $114,206, Canadian Forest Products Port Mellon BC $115,238, Canadian Forestry Assoc of BC Cranbrook BC $161,639, Canadian Forestry Assoc of BC Kelowna BC $52,568, Canadian Forestry Assoc of BC Prince George BC $69,551, Canadian Forestry Assoc of BC Vancouver BC $122,258, Canadian Forestry Assoc of BC Williams Lake BC $54,355, Canadian Manufacturers Assoc Vancouver BC $60,559, Canadian Mental Health Assoc Vancouver BC $69,927, Canadian Mental Health Assoc Vernon BC $70,123, Canadian Museum of Flight and Transportation Surrey BC $68,589, Canadian National Railways Prince George BC $87,226, Canadian Paraplegic Assoc Vancouver BC $89,605, Canadian Steam Pressure Industrial Architects New Westminster BC $63,673, Canwood Furniture Factory Inc Penticton BC $55,552, Capilano College Student Assoc North Vancouver BC $90,488, Capital Mental Health Assoc Victoria BC $155,973, Cariboo Friendship Centre Williams Lake BC $92,891, Cariboo Lumber Manufacturers Assoc Williams Lake BC $128,017, Cariboo Training Centre 100 Mile House BC $65,823, Carousel's Theatre Society Vancouver BC $66,888, Carpenters Union Local 452 Vancouver BC $95,037, Carpentry Apprenticeship Board Vancouver BC $78,637, Carrier Sekani Tribal Council Prince George BC $107,819, Cascade Forest Management Society Lillooet BC $50,221, Central Interior Loggers Sports Prince George BC $144,499, Central Island Arts Alliance Courtenay BC $56,382, Central Okanagan Indian Friendship Society Kelowna BC $69,843, Centre Culturel Français de l'Okanagan Kelowna BC $55,760, Chem Indian Band Rosedale BC $417,307, Chehalis Indian Band Agassiz BC $135,355, Chemainus Indian Band Council Ladysmith BC $165,387, Chevron Canada Burnaby BC $72,601, Chief Dan George Memorial Foundation North Vancouver BC $93,724, Children's Jubilee Summer Camp Burnaby BC $75,455, Chilliwack Museum and Historical Society Chilliwack BC $51,370, Christina Lake Golf and Country Club Grand Forks BC $93,659, City of Castlegar Castlegar BC $132,099, City of Dawson Dawson YT $96,224, City of Nelson Nelson BC $55,662, City of New Westminster New Westminster BC $65,640, City of Prince George Prince George BC $108,596, City of Vancouver Vancouver BC $131,395, City of Whitehorse Whitehorse YT $53,623, City of White Rock White Rock BC $199,775, Clayoquot Indian Band Council Tofino BC $138,124, C McPherson Vancouver BC $64,629, Coast Foundation Society Vancouver BC $76,332, College of New Caledonia Prince George BC $79,537, Columbia Remtec Inc Burnaby BC $51,026, Community Alternatives Society Port Alberni BC $54,945, Community Council of Greater Victoria Victoria BC $69,913, Comox Valley Music Society Courtenay BC $59,798, Conifer Enterprises Nanaimo BC $129,977, Construction and General Labourers Trainee Trust Fund Maple Ridge BC $103,357, Contact Women's Group Society Williams Lake BC $124,943, Control Data Institute Vancouver BC $308,129, Co-op Fishermen's Guild Local 80 Prince Rupert BC $133,112, Cooper Enterprises Port Coquitlam BC $52,202, Cooper Yatchts Maple Ridge BC $50,092, Coquialeetza Education Training Centre Sardis BC $77,573, Corporation of Delta Delta BC $170,348, Corporation of the District of Burnaby Burnaby BC $198,602, Corporation of the District of Powell River Powell River BC $114,579, Corporation of the Village of Harrison Hot Springs Harrison Hot Springs BC $72,326, Cowichan Indian Band Council Duncan BC $231,973, Cowichan Valley Volunteer Society Duncan BC $54,140, Cranbrook Archives Museum and Landmarks Society Cranbrook BC $101,465, Cranbrook Chamber of Commerce Cranbrook BC $71,082, Crestbrook Forest Industry Ltd Cranbrook BC $116,410, Crescent Beach Community Services Crescent Beach BC $86,986, Creston Chamber of Commerce Creston BC $66,409, Creston Co-op Packers Erickson BC $120,223, Creston Valley Wildlife Management Society Creston BC $52,151, Crow Point Enterprises Enderby BC $73,304, Crown Forest Industries Campbell River BC $83,302, Dark Star Forestry Service South Slocan BC $72,383, Deep Cove Dollarton Community Program Society North Vancouver BC $67,813, Deerwood Design Group Kamloops BC $76,583, Delta Museum and Archives Society Delta BC $132,300, Delta Recycling Society Delta BC $129,502, Denis Falling and Bucking Service Kitimat BC $61,289, Deol Agricultural Education and Research Centre Burnaby BC $60,742, Desolation Sound Tribal Council Powell River BC $90,100, D Hickey Delta BC $102,393, District of Kitimat Kitimat BC $69,586, District of North Cowichan Duncan BC $204,453, District of Saanich Saanich BC $87,647, District of Salmon Arm Salmon Arm BC $349,765, District of Surrey Surrey BC $144,179, Ditidaht Indian Band Council Port Alberni BC $104,058, Doh Day De Claa Indian Friendship Centre Prince George BC $80,151, Douglas College New Westminster BC $130,701, Downton Eastside Residents Assoc Vancouver BC $128,513, D T Goodman Penticton BC $58,108, Elks Club 100 Mile House BC $121,633, Emma's Jambrosia Manufacturing Ltd Crescent Valley BC $95,650, Employment Equity Consultants Vancouver BC $75,711, Expo 86 Corporation Vancouver BC $100,659, Falkland Community Assoc Falkland BC $92,508, Farwest Systems Corporation Vancouver BC $96,418, Federation of Mountain Clubs of BC Vancouver BC $178,530, First Nations Tribal Council Mill Bay BC $68,445, Food

EMPLOYMENT AND IMMIGRATION—*Continued*

Bank Vancouver BC $112,110, Forests for the World Committee Prince George BC $50,365, Fort Camping Resorts Fort Langley BC $62,650, Fountain Indian Band Lillooet BC $77,201, Fraser Valley College Abbotsford BC $87,757, G D R Tree Services 100 Mile House BC $79,263, Gitksan Wetsuweten Tribal Council Hazelton BC $127,148, Gitlakdamix Indian Band Council New Aiyansh BC $66,530, Glaziers Joint Trade Board Port Coquitlam BC $55,234, Gordon Neighbourhood House Vancouver BC $204,779, Gordon S Bonner Associates Vancouver BC $274,764, Gorman Brothers Lumber Westbank BC $90,912, Graphic Arts Training Institute of Vancouver BC $99,035, Greater Prince George Visitors Convention Bureau Prince George BC $67,267, Greater Vancouver Regional District Burnaby BC $64,539, Greater Victoria Visitors Information Service Victoria BC $145,521, Hartley Bay Indian Band Council Hartley Bay BC $68,878, Hazelton Area Historical Assoc Hazelton BC $156,833, Hedley Improvement District Hedley BC $68,519, Heiltsuk Tribal Council Waglisla BC $410,465, Heritage Festival Society Vancouver BC $74,427, Hesquiat Indian Band Council Tofino BC $94,019, High Country Guiding Expeditions Terrace BC $51,520, Homalco Indian Band Campbell River BC $158,337, Hope Indian Band Hope BC $111,219, Horizon College Vancouver BC $86,737, Horticulture Centre of the Pacific Victoria BC $52,107, Hospitality Industry Education Advisory Committee Vancouver BC $499,737, International Brotherhood of Electrical Workers Burnaby BC $160,319, Images International Ltd Burnaby BC $71,016, Indian Homemakers Assoc Vancouver BC $71,865, Intensive Forestry Service Salmo BC $51,001, International Budhist Society Richmond BC $50,799, Ironworkers Trade Improvement Committee Vancouver BC $59,866, J Jarvis Burnaby BC $52,207, Jesteres Theater Kelowna BC $56,941, J F C Services Surrey BC $54,500, John Howard Society Campbell River BC $65,538, John Howard Society Prince George BC $63,849, John Howard Society Vernon BC $74,262. Joyce Station Area Planning Committee Vancouver BC $54,354, K and D Consulting Associates Vancouver BC $84,927, Kakawis Family Development Centre Assoc Tofino BC $68,277, Kaltron Industries Surrey BC $56,706, Kamloops Cariboo Immigrants Society Kamloops BC $67,287, Kamloops Indian Band Kamloops BC $74,149, Kamloops Trades Training Society Kamloops BC $67,763, Katzie Indian Band Pitt Meadows BC $83,426, Kelowna District Society for the Mentally Handicapped Kelowna BC $61,264, Kelowna Economic Recovery Employment Committee Kelowna BC $432,807, Kermode Friendship Centre Terrace BC $154,454, K F P Workers Adjustment Committee Nelson BC $74,665, Kincolith Indian Band Council Kincolith BC $59,644, Kinsmen Club of Kamloops Kamloops BC $73,489, Kispiox Indian Band Council Hazelton BC $94,491, Kitimat Village Council Kitimat BC $97,810, Kitasoo Indian Band Council Klemtu BC $113,481, Kitkatla Indian Band Council Kitkatla BC $75,378, Kitsumkalum Indian Band Council Terrace BC $67,968, Kitwancool Indian Band Council Kitwanga BC $80,848, Kiwassa Neighbourhood Service Assoc Vancouver BC $55,302, Kootenay Museum Assoc and Historic Society Nelson BC $50,797, Kootenay Regional Employment Development Assoc Nelson BC $116,862, Kootenay Westwood Design Nelson BC $163,512, Kwakiutl Indian Band Council Port Hardy BC $60,374, Kwantlen College Student Assoc Surrey BC $50,709, Kyuquot Native Tribal Council Kyuquot BC $61,769, Lake Babine Indian Band Burns Lake BC $53,950, Langley Assoc for the Handicapped Langley BC $70.363, Langley Family Services Assoc Langley BC $139,908, Langley Stepping Stone Rehabilitation Society Langley BC $60,662, Ledgeview Golf and Country Club Abbotsford BC $78,651, Lifeline Society Burnaby BC $53,245, Lions Club 100 Mile House BC $101,792, Little Shuswap Lake Indian Band Chase BC $94,321, Logan Lake Recreational Society Logan Lake BC $56,429, Logical Actions Victoria BC $148,049, Loiselle Ranches Dawson Creek BC $54,720, Lower Similkameen Indian Band Keremeos BC $89,972, MacMillan Bloedel Port Alberni BC $73,756, Malakwa Community Centre Assoc Malakwa BC $102,648, Malaspina College Nanaimo BC $142,633, Malaspina College Powell River BC $60,867, Marjen Management and Associates Kelowna BC $69,662, Massett Indian Band Council Massett BC $71,572, Matsqui Abbotsford Community Services Abbotsford BC $172,641, Mennonite Central Committee Clearbrook BC $60,965, Metlakatla Indian Band Council Prince Rupert BC $61,737, Mission Community Services Society Mission BC $56,462, Moricetown Indian Band Council Moricetown BC $220,458, M O S A I C Vancouver BC $217,224, Mount Currie Indian Band Council Mount Currie BC $113,928, Mount Pleasant Neighbourhood House Vancouver BC $50,582, Mountain Meadow Ranch Jaffray BC $95,714, Mowachaht Indian Band Council Gold River BC $91,694, Municipality of Whistler Whistler BC $142,510, Musgamagw Tribal Council Courtenay BC $91,238, Musqueam Indian Band Vancouver BC $52,650, Muto Holdings Kelowna BC $56,033, Nanaimo Community Employment Advisory Committee Nanaimo BC $162,930, Nanaimo Indian Band Administration Nanaimo BC $100,249, Native Communications Society Vancouver BC $62,344, Native Indian Youth Advisory Vancouver BC $83,003, Necoslie Indian Band Fort St James BC $94,114, Nelson District Chamber of Commerce Nelson BC $54,079, Nelson District Community Resource Society Nelson BC $143,636, Neskainlith Indian Band Chase BC $76,277, Nicola Valley Indian Administration Merritt BC $141,793, Nicola Valley Indian Development Corporation Merritt BC $245,134, Nimpkish Indian Band Council Alert Bay BC $268,957, Nishga Tribal Council New Aiyansh BC $87,111, North Coast Economic Development Corporation Prince Rupert BC $104,239, North Coast Tribal Council Prince Rupert BC $83,449, North Fraser Employment Development Society Mission BC $50,215, North Island Forest Improvement Society Sointula BC $215,937, North Island Women's Services Society Courtenay BC $66,697, North Okanagan Development Corporation Vernon BC $347,974, North Shore Assoc for the Physically Handicapped North Vancouver BC $72,489, North Shore Continuing Education North Vancouver BC $103,555, North Shore Volunteers for Residents in Care Facilities West Vancouver BC $65,035, Northcoast Marine Museum Society Port Edward BC $97,188, Northern Aspen Coop 100 Mile House BC $145,001, Northern Lights College Fort Nelson BC $83,111, Northern Vancouver Island Salmonid Enhancement Society Port Hardy BC $83,878, Northern Baptist College Vancouver BC $63,050, Northwest Community College Terrace BC $163,783, Northwest Management Ltd Fort St John BC $53,696, Nuu Chah Nulth Tribal Council Port Alberni BC $752,947, Nuxalk Indian Band Administration Bella Coola BC $218,685, Office Assistance Canada Vancouver BC $309,702, Ohamil Indian Band Council Sardis BC $64,340, Okanagan College Kelowna BC $86,046, Okanagan Indian Band Vernon BC $66,592, Okanagan-Similkameen Park Society Summerland BC $70,033, Okanagan-Similkameen Community Development Assoc Penticton BC $62,582, Operating Engineers Burnaby BC $205,590, Osoyoos Indian Band Oliver BC $102,725, Outdoor Recreation Council of BC Vancouver BC $132,525, Oweekeno Indian Band Council Port Hardy BC $177,203, Oyster River Enhancement Society Campbell River BC $139,128, P and K Enterprises Houston BC $65,349, Pacific Assoc for Autistic Citizens Vancouver BC $55,136, Pacific Legal Education Assoc Vancouver BC $211,018, Painting Industrial Joint Trades Assoc Burnaby BC $61,926, Peace Liard Employment Development Assoc Fort St John BC $106,638, Peace River Action Center Fort St John BC $94,402, Pearson Society Assessment Vancouver BC $98,806, Pender Harbour Gold Club Society Madeira Park BC $350,332, Penelakut Indian Band Council Chemainus BC $55,304, Peninsula Community Assoc Sidney BC $54,902, Penticton Chamber of Commerce Penticton BC $95,842, Penticton Indian Band Penticton BC $156,838, Penticton Society for the Mentally Handicapped Penticton BC $51,835, Piping Industry Apprenticeship Board Burnaby BC $200,000, P J E Counselling Associates Vancouver BC $78,148, Porco Holdings Sparwood BC $81,898, Port Hardy Forest Products Ltd Port Hardy BC $113,975, Practical Dynamics Victoria BC $89,447, Prince George Native Friendship Centre Prince George BC $62,426, Prince Rupert Salmonid Enhancement Society Prince Rupert BC $61,513, Public Education for Peace Society New Westminster BC $91,732, Punch Tools Port Coquitlam BC $68,229, Quadra Island Salmon Enhancement Society Quathiaski Cove BC $83,440, Queen Alexandra Hospital for Children Victoria BC $58,408, Queen Charlotte Island Health Car Massett BC $76,973, Quintette Coal Ltd Tumbler Ridge BC

EMPLOYMENT AND IMMIGRATION—*Continued*

$171,617, Ravensborg Equipment Sales Nanaimo BC $50,663, Redstone Community Club Alexis Creek BC $62,261, Richmond Youth Services Agency Richmond BC $77,511, Rogers Foods 1982 Ltd Armstrong BC $91,769, Rolf's Logging Prince George BC $57,046, Rotary Club Campbell River BC $75,320, S Sowden and Associates Ltd Victoria BC $67,172, Samcom Softwear Corporation Richmond BC $218,710, Saulteaux Indian Band Chetwynd BC $134,197, School District 34 Clearbrook BC $119,509, School District 35 Langley BC $111,258, School District 36 Surrey BC $108,011, School District 39 Vancouver BC $113,585, Sculptors Society of BC Vancouver BC $52,981, Seabird Island Indian Band Agassiz BC $204,493, Seaspan International Ltd North Vancouver BC $129,098, Sechelt Indian Band Sechelt BC $90,718, Selkirk College Trail BC $196,932, Sheet Metal Industry Burnaby BC $58,863, Sheshat Indian Band Council Port Alberni BC $75,072, Shuswap Employment Development Assoc Salmon Arm BC $80,477, Silvatech Consulting Salmon Arm BC $61,362, Simon Fraser Society for the Mentally Handicapped New Westminster BC $158,330, Simon Fraser University Burnaby BC $657,360, Skeena Manpower Development Committee Terrace BC $222,644, Skeetchestn Indian Band Council Savona BC $66,479, Skidegate Indian Band Council Queen Charlotte City BC $155,477, Skills and Industrial Development Center Victoria BC $195,629, Sliammon Indian Band Powell River BC $143,629, Smithers Senior Citizens Assoc Smithers BC $59,411, Society for Legal Literacy Vancouver BC $50,133, Soda Creek Indian Band Williams Lake BC $73,055, Solkan Enterprises Surrey BC $85,239, Sooke Conservation Society Sooke BC $64,936, Soowahlie Indian Band Vedder Crossing BC $75,935, South Arm Community Assoc Richmond BC $64,063, South Peace Community Resource Society Dawson Creek BC $54,520, South Vancouver Neighbourhood House Vancouver BC $97,752, Society for Pollution and Environmental Control Vancouver BC $66,245, Squamish Indian Band Squamish BC $118,384, Squamish Indian Band North Vancouver BC $67,324, St Marys Indian Band Cranbrook BC $80,772, Steelhead Society of BC Courtenay BC $82,115, Stewart Community Club Stewart BC $172,627, Sto Lo Tribal Council Sardis BC $81,317, Stoney Creek Indian Band Vanderhoof BC $56,908, Strathcona Community Centre Assoc Vancouver BC $90,771, Strathcona Employment Development Corporation Campbell River BC $81,123, SUCCESS Vancouver BC $93,085, Success Unlimited Burnaby BC $116,698, Surrey Assoc for the Mentally Retarded Surrey BC $57,948, Surrey Delta Immigrant Services Society Surrey BC $69,487, Surrey Self Help for the Underemployed Surrey BC $79,533, TIPS Inc Surrey BC $52,863, Teamsters International Union Local 213 Vancouver BC $76,122, Terrace and District Community Services Society Terrace BC $53,984, Theater BC Victoria BC $57,231, Thompson Nicola Manufacturing Assoc Kamloops BC $62,392, Tillicum House Native Friendship Centre Nanaimo BC $62,152, Tobacco Plains Indian Band Grasmere BC $171,843, Tolko Industries Vernon BC $122,712, Toosey Indian Band Riske Creek BC $103,996, Town of Hope Hope BC $51,558, Tsartlip Indian Band Council Brentwood Bay BC $106,800, Tsawataineuk Indian Band Council Kingcome Inlet BC $137,315, Tseycum Indian Band Council Sydney BC $82,087, Turba Associates Prince George BC $189,300, Two Jays Silvaculture Penticton BC $53,008, United Fishermen and Allied Workers Richmond BC $121,267, United Nations Assoc in Canda Vancouver BC $107,386, United Native Nations Vancouver BC $131,346, United Native Nations Kelowna BC $79,031, University of BC Vancouver BC $288,166, University of Victoria Victoria BC $637,918, Upper Lake Development Society New Denver BC $195,258, Upper Lake Economic Development Society Naksup BC $71,532, Urban Images for Native Women Socity Vancouver BC $200,447, Urban Native Indian Education Society Vancouver BC $510,404, Van Isle Education Centre Nanaimo BC $91,214, Vancouver Community College Vancouver BC $390,106, Vancouver Indian Center Society Vancouver BC $113,545, Vancouver Island Providence Society Duncan BC $162,266, Vancouver Life Skills Society Vancouver BC $63,256, Vancouver Neurological Center Vancouver BC $58,531, Vancouver Public Aquarium Vancouver BC $64,724, Vancouver Richmond Assoc for the Mentally Handicapped Vancouver BC $51,650, Victoria Christian Education Society Victoria BC $61,432, Victoria Handicapped Recreation Society Victoria BC $104,287, Victoria Rowing Society Saanich BC $65,597, Village of Alert Bay Alert Bay BC $83,444, Village of Silverton Silverton BC $54,783, Vinge and Associates Vancouver BC $77,527, W Konkin Castlegar BC $57,081, West Vancouver Chamber of Commerce West Vancouver BC $56,264, Westar Timber South Hazelton BC $102,816, Westbank Indian Band Westbank BC $74,115, Western Community Outreach Society Victoria BC $91,555, Western Joint Electrical Training Trust Burnaby BC $94,314, Western Pulp Ltd Vancouver BC $352,032, Western Society for Senior Citizens New Westminster BC $108,979, Westrek Expeditionary Services Courtenay BC $50,440, Weyerhaeuser Canada Ltd Kamloops BC $120,211, White Rock and South Surrey Chamber of Commerce White Rock BC $54,414, White Rock Baptist Church Surrey BC $57,842, White Rock Coordinating Centre White Rock BC $457,154, White Rock Exhibition Society White Rock BC $60,097, White Rock Summer Theatre Society White Rock BC $57,721, Whuneez Economic Development Society Vanderhoof BC $118,184, William Gow and Associates Kelowna BC $169,117, Williams Lake Community Development Assoc Williams Lake BC $71,575, Williams Lake Indian Band Williams Lake BC $224,884, W J Green Forestry Services Victoria BC $94,818, X E D Ltd Vancouver BC $241,699, Yale Indian Band Yale BC $66,282, Young Men's Young Women's Christian Assoc Burnaby BC $71,333, Young Men's Young Women's Christian Assoc New Westminster BC $97,105, Young Men's Young Women's Christian Assoc West Vancouver BC $57,299, Young Men's Young Women's Christian Assoc Vancouver BC $404,503, Yukon Conservation Society Whitehorse YT $50,059, Yukon Indian Development Corporation Whitehorse YT $80,030, 100 Mile Employees Community Assoc 100 Mile House BC $70,044;

National Headquarters—

Lennox and Addington Board of Education Napanee Ont $68,000, Mount St Vincent University Halifax NS $55,231, Peel Board of Education Mississauga Ont $52,207, Sedgwick Alexander Inc Ottawa Ont $140,890, University of Regina Regina Sask $50,675, University of Victoria Victoria BC $54,130.

Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements $6,510,056:

Nova Scotia Region—

Annapolis Valley Canada Farm Labour Pool Kentville $94,496, Scotsburn Canada Farm Labour Pool Pictou $91,426;

Prince Edward Island Region—

Charlottetown Farm Labour Pool Charlottetown $87,294, Prince County Farm Labour Pool O'Leary $84,150;

Quebec Region—

Corporation du Service de la main-d'œuvre agricole du Canada Longueuil $869,137, Ministere des Finances Quebec $325,006;

Ontario Region—

East Central Canada Farm Labour Pool Port Perry $91,248, Eastern Counties Canada Farm Labour Pool Vankleek Hill $73,251, Elgin County Canada Farm Labour Pool Aylmer West $110,171, Essex County Canada Farm Labour Pool Leamington $159,479, Frontenac-Leeds-Grenville Canada Farm Labour Pool Athens $77,679, Grey-Bruce Canada Farm Labour Pool Owen Sound $131,539, Haldimand & Area Canada Farm Labour Pool Cayuga $57,998, Kent & Area

EMPLOYMENT AND IMMIGRATION—*Continued*

Canada Farm Labour Pool Chatham $148,896, Niagara Region Canada Farm Labour Pool St Catharines $67,719, Northumberland-Durham Canada Farm Labour Pool Cobourg $141,350, Ontario Ministry of Agriculture and Food Toronto $328,560, Ottawa Valley Canada Farm Labour Pool Stittsville $99,866, Quinte Canada Farm Labour Pool Belleville $74,682, Simcoe Area Canada Farm Labour Pool Delhi $121,046, Stormont Dundas Canada Farm Labour Pool Chesterville $81,461, Tri-County Canada Farm Labour Pool Tillsonburg $157,759, Waterloo-Wellington-Dufferin Canada Farm Labour Pool Fergus $76,841, York-Simcoe-Peel Canada Farm Labour Pool Schomberg $71,625;

Manitoba Region—

Canada Farm Labour Pool Brandon $86,553, Canada Farm Labour Pool Winkler $87,482, Canada Farm Labour Pool Portage La Prairie $112,598, Canada Farm Labour Pool Dauphin $79,791, Canada Farm Labour Pool Steinbach $63,666, Canada Farm Labour Pool Selkirk $86,712;

Saskatchewan Region—

Moose Jaw Canada Farm Labour Pool Moose Jaw $88,568, North Battleford Canada Farm Labour Pool North Battleford $94,573, Prince Albert Canada Farm Labour Pool Prince Albert $99,523, Saskatoon Canada Farm Labour Pool Saskatoon $79,870, Weyburn Canada Farm Labour Pool Weyburn $54,087, Yorkton Canada Farm Labour Pool Yorkton $86,409;

Alberta/Northwest Territories Region—

Canada Farm Labour Pool Vegreville Alta $62,329, Canada Farm Labour Pool Grande Prairie Alta $79,399, Canada Farm Labour Pool Wetaskiwin Alta $63,373, Canada Farm Labour Pool Edmonton Alta $79,177, Canada Farm Labour Pool Calgary Alta $82,581, Canada Farm Labour Pool Red Deer Alta $74,691, Canada Farm Labour Pool Lethbridge Alta $65,869;

British Columbia/Yukon Territory Region—

A Cayford Armstrong BC $67,000, D Grant Penticton BC $185,000, D Scotthome Duncan BC $100,000, G Bean Abbotsford BC $198,000, G W Benson Kelowna BC $146,800, M Coles Victoria BC $101,500.

Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of Labour Mobility and Assessment Incentives $9,476,687:

Newfoundland Region—

Buchans Community Adjustment Committee Buchans $52,978, Labrador West Community Action Committee Labrador City $122,745, William McDonald Corner Brook $88,118;

Nova Scotia Region—

ACA Cooperative Ltd New Minas $63,021, Town of Glace Bay and Glace Bay Community Adjustment Committee Glace Bay $69,299;

Quebec Region—

Collectivite designee Asbestos Asbestos $111,445, Collectivite designee de la Cote Nord Sept-Iles $208,285, Collectivite designee du Gaspe Nord Ste-Anne des Monts $111,966, Collectivite designee de Thetford Mines Thetford Mines $82,389, Compagnie Miniere Quebec Cartier Port Cartier $1,756,814, Sidbec Nord Mines Port Cartier $662,949;

Ontario Region—

American Motors (Canada) Inc Brampton $76,600;

Saskatchewan Region—

Eldorado Nuclear Uranium City $93,199;

British Columbia/Yukon Territory Region—

Bank of British Columbia Vancouver BC $70,845, Cyprus Anvil Mining Faro YT $358,763, Formers Employees of BC Hydro Burnaby BC $57,338, Shuswap North Okanagan Community Adjustment Committee Salmon Arm BC $71,082, West Coast Fishery Community Campbell River BC $140,239, Westar Mining Ltd Sparwood BC $99,757.

Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Canada Mobility Program $9,489,479

Payments to organizations or individuals in support of activities complementary to Labour Market Policy $1,569,935:

Quebec Region—

Centre d'adaptation de la main-d'œuvre aerospatiale du Quebec Montreal $125,000;

Alberta/Northwest Territories Region—

Fitz Smith Native Band Fort Smith NWT $133,904, Fort Simpson Local Education Fort Simpson NWT $54,604, Northern Addiction Services Yellowknife NWT $57,723, Nunasi Corporation Ottawa Ont $79,178.

Government's contribution in respect of fishermen's benefits $176,354,761

IMMIGRATION PROGRAM $40,604,194

Adjustment assistance $36,704,177:

Ontario Region—

Alexander's Furniture London $98,807, Amity Assoc of Hamilton Hamilton $218,256, Atlas Furniture Ottawa $146,006, Baron's Motor Inn Kitchener $259,215, Beacon Arms Hotel Ottawa $217,018, Big Bill's Bargain Warehouse Kitchener $113,304, Celebrity Inns Inc Mississauga $97,297, Guaranty Properties Toronto $364,446, Holiday Inn Windsor $172,599, Hotel Esquires London $62,561, K-Mart Canada Ltd Ottawa $73,905, Leonard Hotel St Catharines $117,931, Ottawa Towel & Linen Ottawa $54,043, Sears Inc Hamilton $98,991, Regal Mattress Manufacturing Co London $51,208, Toronto Apartments Building Co Ltd Toronto $782,644, Towers Department Store Kitchener $84,574, Town Manor Motor Hotel Hamilton $100,749, Woolco Department Store Toronto $78,884, Woolco Department Store Mississauga $70,138, Zellers Ltd London $101,323, Zellers Ltd Ottawa $71,909, Zellers Ltd Windsor $174,998;

Manitoba Region—

Balmoral Motor Hotel Winnipeg $356,176, Big 4 Sales Ltd Winnipeg $238,945, J Werier & Co Ltd Winnipeg $384,370;

Alberta/Northwest Territories Region—

Alberta Health Care Insurance Edmonton Alta $82,614, Calgary Cooperative Assoc Calgary Alta $218,617, Calgary Transit System Calgary Alta $175,608, Grantree Furniture Sales Calgary Alta $91,191;

EMPLOYMENT AND IMMIGRATION—*Concluded*

British Columbia/Yukon Territory Region—

Army and Navy Department Store Ltd Vancouver BC $416,663, English Bay Apartment Hotel Vancouver BC $320,569, Grantree Furniture Vancouver BC $221,266, United Buy & Sell Vancouver BC $173,133, Woodward's Department Stores Vancouver BC $80,811, Woolco Department Stores Vancouver BC $67,998.

Immigrant Settlement and Adaptation $3,580,452:

Quebec Region—

Bureau de la communaute chretienne des haitiens de Montreal Montreal $55,020, Centre social d'aide aux immigrants Montreal $86,000, Service des interpretes aupres des refugies indochinois (SIARI) Montreal $55,957;

Ontario Region—

Catholic Immigration Bureau Toronto $99,772, Centre for Spanish Toronto $52,140, COSTI Ilas Toronto $58,365, Kitchener-Waterloo YMCA Kitchener $54,058, Latin American Community Toronto $54,870, London Cross Culture London $56,164, Ottawa-Carleton Immigrant Services Organization Ottawa $118,303, Vietnamese Assoc Toronto $70,608, Windsor Essex County Windsor $51,290, Working Women Toronto $55,096;

Manitoba Region—

Immigrant Women's Assoc Winnipeg $145,098;

Alberta/Northwest Territories Region—

Calgary Catholic Immigration Society Calgary Alta $95,800, Calgary Immigrant Aid Society Calgary Alta $89,175, Edmonton Catholic Society Service Edmonton Alta $141,525, Edmonton Immigration Services Edmonton Alta $83,300;

British Columbia/Yukon Territory Region—

Immigrant Services Society of British Columbia Vancouver BC $106,000, MOSAIC Vancouver BC $98,400, OASIS Vancouver BC $88,637, Success Vancouver BC $94,500.

Host Program for Refugees $319,565:

British Columbia/Yukon Territory Region—

Immigrant Services Society of British Columbia Vancouver BC $50,000.

ENERGY, MINES AND RESOURCES $2,866,498,543

Department $2,865,905,943

ENERGY PROGRAM $2,840,980,399

University of Calgary for the Energy Resources Institute $125,000

Contribution to the Canada-Newfoundland Offshore Petroleum Board $600,000—Canada-Newfoundland Offshore Petroleum Board St John's Nfld $600,000.

In support of Laval University for a scholarship program $182,000

In support of organizations associated with the research, development, management and promotion of energy-related issues $386,972—Canadian Institute of Resources Law Calgary Alta $75,000, Canadian National Committee World Energy Conference Ottawa Ont $75,000, International Solar Energy Congress Inc Montreal Que $50,000.

Joint Canada-Saskatchewan program for the development of heavy oil recovery technology (1976) $87,738—Saskatchewan Department of Energy and Mines Regina Sask $87,738.

Oil substitution—Distribution systems expansion $54,800,336—British Columbia Hydro and Power Authority Vancouver BC $55,030, Consumer Gas Co Ltd Willowdale Ont $3,365,357, Gazifère Inc Hull Qué $859,574, Gaz Inter-Cité Québec Inc Ste-Foy Que $8,115,471, Inland Natural Gas Co Ltd Vancouver BC $1,660,912, Northern and Central Gas Corp Ltd Willowdale Ont $35,989,455, Union Gas Ltd Chatham Ont $4,731,459.

Payment to Nova Scotia for the Offshore Oil and Gas Resource Revenue Fund established under the Canada-Nova Scotia Oil and Gas Agreement Act $4,855,978

In support of defraying infrastructural costs directly or indirectly related to the exploration for or development, production or transportation of oil and gas in the offshore area $80,668,326—Province of Nova Scotia Halifax NS $80,668,326.

Market Development Incentives Program Funding ($124,549,475)

Natural Gas Laterals Program $46,461,651—Gaz Inter-Cité Québec Inc Ste-Foy Que $31,407,064, Gaz Métropolitain Montreal Que $15,054,587.

Gas Marketing Assistance Program $18,234,748—Gaz Inter-Cité Québec Inc Ste-Foy Que $2,088,311, Gaz Métropolitain Inc Montreal Que $16,146,437.

Canada-Saskatchewan Program on Fossil Fuel Research, Development and Demonstration (1981) $2,465,369—Saskatchewan Department of Energy and Mines Regina Sask $1,623,341.

Natural Gas Transportation Assistance Program $7,242,401—Consumers Gas Co Ltd Willowdale Ont $2,981,170, Gaz Inter-Cité Québec Inc Ste-Foy Que $207,269, Gaz Métropolitain Inc Montreal Que $1,100,761, Northern and Central Gas Corp Ltd Willowdale Ont $326,020, Union Gas Ltd Chatham Ont $2,602,907.

Payments to Interprovincial Pipe Line Ltd in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System $8,683,851

Compensation payable under Part IV, Division 1 of the Energy Administration Act, in accordance with the Petroleum Compensation Program Regulations $957,330,419 —Alberta Energy Co Ltd Edmonton Alta $10,199,739, Alberta Oil Sands Equity Edmonton Alta $17,100,578, Alberta Petroleum Marketing Commission Calgary Alta $407,911,677, Amer-Can Petroleum Ltd Vancouver BC $82,738, Cabot Canada Ltd Sarnia Ont $223,172, Candian National Railway Co Montreal Que $1,254,178, Canadian Occidental Petroleum Calgary Alta $13,517,114, Chevron Canada Ltd Vancouver BC $5,744,182, Customs and Excise Ottawa Ont $16,953,725, Esso Resources Canada Ltd Calgary Alta $41,201,766, Gulf Canada Products Co Ltd Toronto Ont $20,425,828, Gulf Canada Resources Inc Calgary alta $9,222,383, HBOG Oilsands Calgary Alta $5,105,975, Les Huiles Norco Ltée Montreal Que $833,734, Imperial Oil Ltd Toronto Ont $35,070,330, Irving Oil Ltd Saint John NB $25,134,638, McAsphalt Industries Ltd West Hill Ont $631,384, New Brunswick Electric Power Commission Fredericton NB $2,747,180, Newfoundland and Labrador Hydro St John's Nfld $3,360,174, Olco Oil Supply and Transportation Cornwall Ont ($768,751), Pan Canadian Petroleum Ltd Toronto Ont $4,077,146, Pétroles Calex Montréal Qué $1,897,569, Petro-Canada Inc Calgary Alta $17,317,524, Petro-Canada Products Inc Montreal Que $39,248,333, Pétromont and Co Ltd Montreal Que $1,436,482, Petrosar Ltd Sarnia Ont $14,725,757, Pittston

ENERGY, MINES AND RESOURCES—*Continued*

Petroleum Montreal Que ($238,564), Province of British Columbia Victoria BC $9,269,761, Province of Manitoba Winnipeg Man $4,816,225, Province of Ontario Toronto Ont $814,295, Province of Saskatchewan Regina Sask $80,392,328, Shell Canada Ltd Toronto Ont $56,638,790, Sunoco Inc Toronto Ont $33,083,374, Texaco Canada Inc Toronto Ont $14,741,100 Ultramar Canada Inc Don Mills Ont $335,876, Ultramar Trading Inc Toronto Ont $62,698,751.

Payments to Trans Canada Pipelines $41,733,249 —Trans Canada Pipelines Toronto Ont $41,733,249.

In support of the development and commercialization of new coal utilization technology $23,893,026 —Canadian Electrical Assoc Montreal Que $282,000, Cape Breton Development Corp Cape Breton NS $883,918, Maritime Electric Co Ltd Charlottetown PEI $955,003, New Brunswick Electric Power Commission Fredericton NB $21,050,225, Nova Scotia Power Corp Halifax NS $721,880.

Payment to New Brunswick Power Commission re: Coleson Cove Plant $14,087,806

Federal share of the Canadian Electrical Association Research and Development Program $3,028,000

In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel $913,756

In support of solar heating demonstration projects $4,925,507—Dirk and Price Engineering Ltd Calgary Alta $62,994, Konvey Construction Co Ltd Milliken Ont $148,986, Les Industries Henri Mitchell Montreal Que $294,691, Norsun Inc Manotick Ont $998,791, Petro-Sun International Inc Longueuil Que $2,302,370, Solcan Ltd London Ont $290,082, Soltrac Inc Lachine Que $73,165, Sun Ray Solar Systems Ltd Windsor Ont $99,300, Thermactive Systems Ste Anne de Bellevue Que $75,000, Thermo-Dynamics Ltd Dartmouth NS $148,924.

Oil substitution—Conversion assistance $110,339,202

In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification $1,000,000—Nouveler Inc and Canertech Inc Montreal Que $1,000,000.

In support of the development of specifications and standards for alternative transportation fuels $50,000—Ontario Centre for Automotive Parts Technology St Catharines Ont $50,000.

In support of government-industry activities for development of new liquid fuels $104,960—Canadian Gas Assoc Don Mills Ont $70,000.

In support of the development of natural gas fuelling stations $2,391,250—Canada Lease Financing Ltd/Consumers Gas Co Mississauga Ont $275,000, CNG Fuel Systems Mississauga Ont $450,000, East Chilliwack Agricultural Chilliwack BC $50,000, Esso Petroleum Canada Vancouver BC $50,000, GNC Québec Ltée Montreal Que $50,000, Hal Holdings Ltd Abbotsford BC $50,000, Happy Face Enterprises (1981) Ltd Langley BC $50,000, Husky Oil Marketing Co Calgary Alta $260,000, Inland Natural Gas Co Ltd Vancouver BC $106,250, Les Carburants GNC Enr Montreal Que $118,750, Les Carburants GNV Inc Montreal Que $63,750, Les Carburants Ultra-GNV Enr Montreal Que $215,000, National Energy Equipment Inc Burnaby BC $187,500, Shell Canada Vancouver BC $250,000, Sun Alyma Enterprises Surrey BC $50,000.

In support of natural gas vehicles $2,301,864

In support of federal provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation $34,393

Canadian Home Insulation Program—Contributions to individuals $37,242,813

In support of super energy efficient housing demonstrations $734,892

In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use $1,546,948

In support of low cost energy conservation initiatives $681,094—Canadian Assoc of Van Pool Operators Toronto Ont $75,000, Canadian Hospitality Industry Ottawa Ont $52,000, Canadian Textiles Institute Montreal Que $115,823, Covoiturage Quebec Montreal Que $125,000, Manitoba Trucking Assoc Winnipeg Man $67,321.

In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat $10,607,334—Bio-Char Steam (Ajax) Inc Brampton Ont $259,989, Blue Ridge Lumber (1981) Ltd Edmonton Alta $672,117, Consolidated Bathurst Inc Montreal Que $910,275, EB Eddy Forest Products Ltd Ottawa Ont $178,572, Ford Motor Co of Canada Ltd Oakville Ont $210,909, Foster Wheeler Ltd Chapleau Ont $593,187, Fraser Inc Edmundston NB $223,160, Great Lakes Forest Products Ltd Dryden Ont $130,966, Hopital Regional d'Edmundston Edmundston NB $155,871, Houston Forest Products Co Vancouver BC $137,249, Irving Pulp and Paper Ltd St John NB $166,682, Johnson Controls Ltd Markham Ont $51,000, Kimberly-Clark of Canada Inc Terrace Bay Ont $1,172,075, Lignum Ltd Vancouver BC $323,500, MacMillan Bloedel Ltd Thunder Bay Ont $513,882, Municipality of Hamilton-Wentworth Hamilton Ont $408,284, Northeast Energy Services Fredericton NB $71,852, Vancouver Drainage/Sewerage District Vancouver BC $2,524,654, Victoria Hospital Corp London Ont $565,505, Western Pulp Ltd Partnership Vancouver BC $1,157,662.

In support of the Atlantic Provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation $11,196,812—Acadia University Wolfville NS $64,189, Atlantic Wholesalers Sackville NB $57,651, Avalon Consolidated School Board St John's Nfld $61,654, Bank of Montreal Toronto Ont $252,181, Bowater Mersey Paper Co Ltd Liverpool NS $76,000, Brunswick Mining and Smelting Corp Ltd Bathurst NB $972,950, Canso Sea Products Ltd Halifax NS $398,180, Cohoon/Dorbin St John's Nfld $52,236, Creative Printers and Publisher St John's Nfld $95,116, Domtar Inc Mississauga Ont $2,522,608, Hickman-Motors Ltd St John's Nfld $69,032, Hotel Gander Gander Nfld $97,843, Johnnies Fine Foods Ltd Charlottetown PEI $89,917, Lantic Sugar Ltd Saint John NB $178,805, Maritime Paper Products Dartmouth NS $77,140, McCain Foods Ltd Florenceville NB $2,110,449, Northeast Energy Services Ltd Fredericton NB $1,142,801, Regency Management Ltd Bathurst NB $83,545, Restigouche Hospital Center Inc Campbellton NB $52,652, Scotia Textiles Ltd Moncton NB $66,015, Shaw L E Ltd Halifax NS $535,315, Simms T S and Co Ltd St John NB $110,138, Southwest Apartments Ltd Halifax NS $58,912, Springwell Properties Ltd Halifax NS $208,087, St Clare's Mercy Hospital St John's Nfld $78,371, St Joseph's Hospital St John NB $133,284, Terra Nova Telecommunications Gander Nfld $84,994, Terra Transport Nfld Dockyard St John's Nfld $133,741.

Industrial Conversion Assistance Program $9,459,606—Agropur-Brossard St Laurent Que $51,712, Agropur-N Dame Granby Que $54,669, Alcan Grande-Baie Ville de la Baie Que $665,578, Alcan Isle Maligne Alma Que $316,787, Alcan Jonquiere Montreal Que $959,398, Alcools de Commerce Ltd St Laurent Que $145,790, Les Arsenaux Can Ltée Gardeur Que $130,941, CIP La Tuque Montreal Que $639,226, CN Rail Cour Taschereau Montreal Que $86,829, CP Rail Agincourt Montreal Que $58,540, CP Rail Cote St Luc Montreal Que $124,643, Canadian Gypsum Co Ltd Toronto Ont $74,643, Cascades Jonquiere Inc Kingsey Falls Que $263,410, Celanese Canada Inc Montreal Que

ENERGY, MINES AND RESOURCES—*Continued*

$297,724, Chauffage St Malo 1985 Quebec Que $99,981, Denison Mines Ltd Toronto Ont $220,960, Dom-Textile-Drummondville Montreal Que $115,414, Dominion Text-Dunnville Montreal Que $53,002, Domtar Lasalle Montreal Que $90,153, Domtar Sault Ste Marie Mississauga Ont $55,533, Eldorado Resources Ltd Ottawa Ont $71,354, Federal White Cement Ltd Woodstock Ont $65,025, Formica Canada Inc St Jean sur le Richelieu Que $59,248, General Motors Boisbriand Boisbriand Que $284,600, GTE Sylvania Ltée Montreal Que $63,835, Hayes-Dana Inc St Catharines Ont $251,062, Imperial Leaf Tobacco Montreal Que $177,787, Inco Copper Cliff Phase II Copper Cliff Ont $461,518, Kayser Roth Canada Ltd London Ont $67,703, Price Papeterie Kenogami Québec Que $738,157, Produits Cellulaires Waterville Que $53,515, Rio Algom Panel Toronto Ont $108,125, Rio Algom Stanleigh Toronto Ont $73,270, Rio Algom Quirke I Toronto Ont $135,941, Rothmans Quebec Que $114,589, Stelco Hot Strip Mill Toronto Ont $764,292, Stelco Welland Toronto Ont $138,354, Union Carbide Canada Ltd Toronto Ont $211,369.

In support of the Remote Community Demonstration Program $165,849

In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy conservation and oil substitution by conventional fuels $3,749,612—Air Liquide Canada Ltee Montreal Que $149,384, Assoc de Covoiturage Quebec Montreal Que $76,231, Bay D'Espoir Salmon Hatchery Ltd St Alban's Nfld $150,214, Bristol Aero Space Ltd Winnipeg Man $56,400, Econoler Inc Montreal Que $117,713, Enerplan Consultants Toronto Ont $134,439, Flair Homes (Manitoba) Ltd Winnipeg Man $223,461, Hamilton Street Railway Co Hamilton Ont $195,967, Irving Pulp and Paper Ltd Saint John NB $241,161, Manitoba Research Council Winnipeg Man $498,088, Meadow Lake Cattail Co Meadow Lake Sask $72,861, Ottawa-Carleton Regional Transit Commission Ottawa Ont $62,302, Province of New Brunswick Fredericton NB $75,918, Province of Ontario Toronto Ont $177,737, Qit-Fer et Titane Inc Montreal Que $379,191, Saskatchewan Research Council Saskatoon Sask $224,320, Southern Exhibitions Toronto Ont $103,500, TNT Associates Inc Vancouver BC $103,994, Ville de Coaticook Coaticook Que $295,713.

Petroleum Incentive Payments—Cash $1,032,565,826—128383 Canada Ltd Toronto Ont $134,037, 130938 Canada Ltd Toronto Ont $34,832, 273193 Alberta Ltd Calgary Alta $78,405, 568053 Saskatchewan Ltd Regina Sask $34,479, 60494 Manitoba Ltd Virden Man $43,114, 3D Petroleums Ltd Midale Sask Midale Sask $18,700, APL Oil and Gas Ltd Calgary Alta $195,591, AT and S Exploration Ltd Calgary Alta $59,660,978, ATCOR Resources Ltd Calgary Alta $404,179, Aberford Resources Ltd Calgary Alta $10,948,109, Alberta Energy Co Ltd Edmonton Alta $9,814,600, Aldon Energy Co Ltd Weyburn Sask $8,468, Aledo Oil and Gas Co Ltd Calgary Alta $48,222, Allheart Resources Inc Calgary Alta $270,965, Alpine Management Corp Ltd Calgary Alta $50,090, Altex Resources Ltd Calgary Alta $23,726, Amerada Minerals Corp of Canada Calgary Alta $198,477, American Eagle Petroleums Ltd Calgary Alta $263,815, Amoco Canada Petroleum Co Ltd Calgary Alta $1,908,875, Andrekson Alexander Edmonton Alta $41,774, Anschutz 1978 Lake Erie Gas Exploration Program Calgary Alta $966,816, Argyll Resources Ltd Calgary Alta $345,521, Atkins Hugh D Calgary Alta $43,393, Atlantic Energy Corp Calgary Alta $50,245, Audax Gas and Oil Ltd Calgary Alta $92,963, Audax Investments Inc Estevan Sask $43,549, BP Resources Canada Ltd Calgary Alta $5,765, Bayview Explorations Ltd Both's Harbor Ont $7,674, Bailey RB Calgary Alta $8,114, Beau Canada Exploration Ltd Calgary Alta $22,838,704, Beaucoup Resources Ltd Montreal Que $77,211, Beaufort Oil and Gas Ltd Calgary Alta $9,322,012, Bedford Petroleums Ltd Calgary Alta $124,555, Bennett F Calgary Alta $16,675, Bigstone Gas Producers Ltd Calgary Alta $91,667, Blackrock Exploration Program 1983 Calgary Alta $117,312, Blue Range Resources Ltd Calgary Alta $34,345, Bonanza Resources Ltd Calgary Alta $13,441, Bow Valley Industries Ltd Calgary Alta $38,728,576, Bralorne Resources Ltd Calgary Alta $158,583, Brett H B and Associates Ltd Lambeth Ont $35,966, British Columbia Resources Investments Corp Vancouver BC $343,850, Bromac Oils Inc Calgary Alta $38,807, Brosco Fund Ltd Winnipeg Man $20,225, Burge Oils Ltd Weyburn Sask $31,631, CME Resources Inc Toronto Ont $62,951, CCNR Petroleum Corporation Toronto Ont $190,449, CMP Oil and Gas 1985 Ltd Partnership Montreal Que $244,742, CN Exploration Inc Montreal Que $3,088,365, Cabre Exploration Ltd Calgary Alta $67,050, Calana Resources Ltd Calgary Alta $341,188, Canada Northwest Energy Ltd Calgary Alta $1,290,863, Canadian Corporate Management Co Ltd Toronto Ont $155,306, Canadian Jorex Ltd Calgary Alta $628,903, Canadian Occidental Petroleum Ltd Calgary Alta $59,586, Canadian Offshore Resources Exploration Ltd Halifax NS $4,061,515, Canadian Pencrown Resources Ltd Montreal Que $211,972, Canadian Roxy Petroleum Ltd Calgary Alta $4,806,408, Canadian Superior Frontier Resources Ltd Calgary Alta $26,682, Cantech Controls Ltd Calgary Alta $200,000, Canterra Energy Ltd Calgary Alta $24,572,550, Canterra Exploration Ltd Calgary Alta $223,274, Cardale Oil Inc Midale Sask $29,081, Chandler Oils Ltd Midale Sask $15,293, Channel Resources Ltd Vancouver BC $17,777, Chauvco Resources Ltd Calgary Alta $142,888, Chesbar Resources Inc Toronto Ont $178,841, Chess Resources Ltd Calgary Alta $118,986, Chess Clarion 80-81 Exploration Ltd Calgary Alta $24,128, Chevron Canada Petroleum Ltd Calgary Alta $93,608, Chevron Canada Resources Ltd Calgary Alta $1,137,646, Cheyenne Petroleum Calgary Alta $63,722, Chouinard L Dewinton Alta $43,393, Chouinard C Dewinton Alta $26,105, Clan Resources Ltd Estevan Sask $40,027, Coho Resources Ltd Calgary Alta $717,093, Colenco Petroleum Ltd Calgary Alta $170,954, Columbia Gas Development of Canada Ltd Calgary Alta $2,318,832, Comaplex Resources International Ltd Calgary Alta $1,339,610, Connelly Resources Ltd Midale Sask $28,795, Consolidated Bathurst Inc Montreal Que $228,831, Consumers Gas Co Ltd Scarborough Ont $3,850,083, Conwest Exploration Co Ltd Toronto Ont $67,983, Cooperative Energy Development Corporation Calgary Alta $3,172,002, Corvair Oils Ltd Edmonton Alta $100,906, Coseka Resources Ltd Calgary Alta $140,469, Crescendo Oil and Gas Ltd Calgary Alta $23,462, Cromwell Resources Inc Edmonton Alta $38,991, Curnes T J Calgary Alta $66,104, Cymric Resources Ltd Calgary Alta $51,569, D-2 Investments Ltd Estevan Sask $59,170, Dandy Oils Ltd Weyburn Sask $15,293, Day Resource Inc Carnduff Sask $53,562, Denison Mines Ltd Calgary Alta $165,583, Dome Canada Ltd Calgary Alta $138,730,934, Dome Petroleum Ltd Calgary Alta $38,345, Dorset Resources Ltd Calgary Alta $57,230, Dot Energy Ltd Calgary Alta $53,219, Drummond Oil and Gas Ltd Calgary Alta $732,593, Durham Resources Inc Toronto Ont $361,092, Dynamar Energy Ltd Calgary Alta $330,758, Eagle Resources Ltd Calgary Alta $102,820, East Coast Energy Ltd Calgary Alta $57,852, Erskine Resources Ltd Calgary Alta $478,687, Esso Resources Canada Ltd Calgary Alta $2,978,311, Eucla Oil and Gas Ltd Calgary Alta $162,927, Exco Energy Ltd Calgary Alta $2,850,769, Exploration Soquip Alberta Inc Calgary Alta $113,083, Exploration Soquip Inc Ste-Foy Que $5,890,704, Fere Resources Ltd Calgary Alta $75,544, Financial Trust Co Calgary Alta $84,684, First Calgary Petroleums Ltd Calgary Alta $60,827, Forbes Resources Inc Tillsonburg Ont $102,746, Fortin R L Vernon BC $14,628, Fossil Resources 83-A Energy Pr Calgary Alta $200,323, Fossil Resources Ltd Calgary Alta $201,199, Fraser Oil Ltd Regina Sask $40,260, Frobisher Developments Ltd Edmonton Alta $53,944, Futurity Oils Ltd Calgary Alta $5,173, Gallagher J P Calgary Alta $48,898, Geo-Ven Ltd Partnership Calgary Alta $50,756, Geocrude Energy Inc Calgary Alta

ENERGY, MINES AND RESOURCES—*Continued*

$91,817, Gotthold Holdings Ltd Calgary Alta $81,537, Grace Resources Ltd Midale Sask $17,023, Grand Bow Petroleum Ltd Calgary Alta $16,208, Great Northern Energy Corporation Ltd Calgary Alta $44,863, Gulf Canada Corp Calgary Alta $1,500,050, Gulf Canada Resources Inc Calgary Alta $67,872,274, Halo Oils Ltd Calgary Alta $90,066, Harbour Petroleum Co Ltd Calgary Alta $42,389, High Ridge Exploration Ltd Calgary Alta $43,289, Highfield Property Investments Ltd Calgary Alta $42,002, Hillcrest Resources Ltd Calgary Alta $12,191, Holizki Electric Ltd Gull Lake Sask $54,048, Holloway Resources Ltd Midale Sask $85,519, Home Oil Company Ltd Calgary Alta $19,241,398, Hunter H D Calgary Alta $62,737, Husky Oil Operations Ltd Calgary Alta $61,244,491, ICG Resources Ltd Calgary Alta $10,987,520, Index Petroleum Ltd Calgary Alta $33,454, Interwest 83 Ltd Partnership Calgary Alta $25,929, Inverness Petroleum Ltd Calgary Alta $162,272, Investors Oil and Gas (1980 Tri-Link) Ltd Part Calgary Alta $64,267, Investors Oil and Gas (1982 Tri-Link) Ltd Part Calgary Alta $537,518, Investors Oil and Gas (1984 Tri-Link) Ltd Part Calgary Alta $240,027, JC Exploration Ltd Calgary Alta $167,125, JC International Petroleum Ltd Calgary Alta $121,754, Jarrod Oils Ltd Hazlet Sask $129,245, Joule Resources Inc Calgary Alta $81,471, Junius Investments Ltd Calgary Alta $43,741, Jylene Resources Ltd Calgary Alta $108,660, K and K Enterprises Ltd Vernon BC $86,497, Kerr Addison Mines Ltd Toronto Ont $250,660, Kwail Resources Inc Weyburn Sask $43,536, L K Oil and Gas Ltd Calgary Alta $78,384, Labrador Mining and Exploration Company Ltd Calgary Alta $22,463,280, Lake Resources Ltd Edmonton Alta $61,529, Laurel Explorations Ltd Vancouver BC $62,957, Leuschner International Resources Ltd Calgary Alta $70,697, Lew Resources Ltd Edmonton Alta $60,733, Lochiel Exploration Ltd Calgary Alta $8,023,604, Lockerbie and Hole Western Ltd Edmonton Alta $63,721, MLC Oil and Gas Ltd Calgary Alta $5,662,749, MacDonald Realty Ltd Calgary Alta $94,174, MacKenzie Delta Energy Ltd Calgary Alta $9,313,027, Macedon Resources Ltd Calgary Alta $84,737, Madge W Paul Milk River Alta $43,074, Madison Oils and Gas Ltd Calgary Alta $65,054, Magi Resources Calgary Alta $113,177, Margay Exploration Ltd Calgary Alta $284,282, McKeown Oil and Gas Inc Calgary Alta $66,728, Mead Petroleums and Farms Ltd Virden Man $40,190, Merland Explorations Ltd Calgary Alta $889,902, Midale Petroleums Ltd Midale Sask $125,088, Midland Transport Ltd St John NB $96,162, Mobile Oil Canada Ltd Calgary Alta $24,931,724, Morgan Hydrocarbon Inc Calgary Alta $67,780, Morsky Rand Calgary Alta $39,784, Molson Companies Ltd Rexdale Ont $16,123, Mosswood Oil and Gas Ltd Calgary Alta $239,719, Murli Resources Ltd Dugald Man $53,871, NSM Resources Ltd Calgary Alta $142,810, Nespema Resources Ltd Calgary Alta $2,259,210, New Campbell Island Mines Ltd Calgary Alta $80,514, New McManus Red Lade Gold Mines Ltd Winnipeg Man $71,291, Newscope Resources Ltd Calgary Alta $1,442,366, Noranda Mines Ltd Calgary Alta $1,769,086, Norcen Energy Resources Ltd Calgary Alta $1,372,281, Norpet Oil and Gas Ltd Calgary Alta $103,252, North American Life Assurance Company Toronto Ont $275,904, North Canadian Oils Ltd Calgary Alta $3,246,421, North West Pipe and Supply Co Ltd Calgary Alta $115,745, Northcor Energy Ltd Calgary Alta $3,715,645, Northern Developments Co Ltd Calgary Alta $274,367, Nova Scotia Resources (Ventures) Ltd Halifax NS $16,522,821, Nova An Alberta Corporation Calgary Alta $71,771, Numac Oil and Gas Ltd Edmonton Alta $54,664, OGY Petroleum Ltd Vancouver BC $11,070, Oakwood Petroleums Ltd Calgary Alta $12,683,526, Ocelot 85-A-I Exploration Calgary Alta $1,850, Ocelot 85-A-III Exploration Calgary Alta $1,389, Ocelot 85-A-XIV Exploration Calgary Alta $9,258, Ocelot Industries Ltd Calgary Alta $519,585, Omega Hydrocarbons Ltd Calgary Alta $2,702,908, Omni Resources Inc Estevan Sask $22,366, Onexco Oil and Gas Ltd Toronto Ont $4,669,813, Palin Petroleum Corp Toronto Ont $129,517, Palin PM Calgary Alta $15,162, Pan Canadian Petroleum Ltd Calgary Alta $18,573,170, Panarctic Oils Ltd Calgary Alta $5,210,376, Paramount Resources Ltd Calgary Alta $185,106, Parex A General Partnership Calgary Alta $28,866,667, Passburg Petroleums Ltd Calgary Alta $70,083, Pauma Petroleum Ltd Calgary Alta $14,594, Pekisko Engineering Ltd Calgary Alta $17,480, Pembina Exploration Co Ltd Calgary Alta $1,545,365, Pembina Resources Ltd Calgary Alta $312,715, Penn West Petroleum Ltd Calgary Alta $131,868, Petro-Canada Inc Calgary Alta $209,555,754, Petro-Canada Ventures Calgary Alta $446,279, Petrolia Oil and Gas Ltd Calgary Alta $21,384, Petromark Minerals Ltd Calgary Alta $1,376,094, Petroventures Resources Ltd Calgary Alta $640,121, Phibro-Salomon Inc New York NY USA $168,104, Pillar Oilfield Ltd Calgary Alta $36,782, Pioneer Energy Resources Ltd Winnipeg Man $133,520, Pipestone Petroleum Inc Vancouver BC $188,813, Place Gas and Oil Ltd Toronto Ont $111,419, Poco Petroleums Ltd Calgary Alta $1,171,534, Precambrian Shield Resources Ltd Calgary Alta $1,057,280, Primary Exploration Ltd Calgary Alta $11,274, Prime Energy Ltd Calgary Alta $409,211, Prodeco Exploration Ltd Calgary Alta $2,108,460, Prodeco Oil and Gas Ltd Calgary Alta $2,665,369, Prodeco Resources Ltd Calgary Alta $2,772,916, Protec Consulting Ltd Calgary Alta $40,185, Ram Petroleums Ltd Toronto Ont $133,574, Ranchmen's Resources (1976) Ltd Calgary Alta $365,550, Redgas Ltd Redcliff Alta $176,583, Remai Frank Saskatoon Sask $44,626, Resman Holdings Ltd Calgary Alta $288,797, Resman Oil and Gas Ltd Calgary Alta $138,876, Rex Petroleum Ltd Vancouver BC $73,759, Rife Resources Ltd Calgary Alta $744,701, Rim Resources 84-I Calgary Alta $227,062, Rio Alta Exploration Ltd Calgary Alta $452,719, Roxy Clarion Petroleum Ltd Calgary Alta $68,650, Roy-L Oil and Gas Ltd Toronto Ont $96,307, Ryerson Oil and Gas Ltd Calgary Alta $157,918, Saan Stores Ltd Calgary Alta $134,757, Sabre Petroleums Ltd Calgary Alta $32,399, Sadelle Holdings Ltd Calgary Alta $143,891, Sampson Oil Investment Corp Yorkton Sask $37,449, San Antonio Explorations Ltd Calgary Alta $47,118, Saskatoon Leaseholds Ltd Calgary Alta $18,989, Sceptre Resources Ltd Calgary Alta $604,558, Sceptre Saskatchewan (1980) Program Calgary Alta $67,552, Scurry Rainbow Oil Ltd Calgary Alta $43,491, Senlac Resources Inc Toronto Ont $29,393, Shell Canada Resources Ltd Calgary Alta $10,587,020, Shell Explorer Ltd Calgary Alta $657,206, Shellmar Resources Ltd Calgary Alta $75,395, Silver Bay Resources Ltd Calgary Alta $252,349, Societe Les Freres Lemaire Enrg Kingsey Falls Que $267,688, Sogepet Ltd Toronto Ont $103,725, Sorrel 85 Ltd Partnership Calgary Alta $50,112, Sorrel Resources Ltd Calgary Alta $121,815, Southridge Management Ltd Calgary Alta $63,487, Southward Resources Ltd Calgary Alta $163,804, Stanley Reef Resources Ltd Toronto Ont $53,960, Sulbath Exploration Ltd Calgary Alta $183,185, Suncor Inc Calgary Alta $5,568, Sutherland S Grande Prairie Alta $93,758, T Bird Oil Ltd Estevan Sask $7,012, TCPL Resources Ltd Calgary Alta $1,367,742, Teck Corp Oil and Gas Division Calgary Alta $166,646, Teck Frontier Corporation Calgary Alta $584,728, Tei Arctic Petroleum 1984 Ltd Oklahoma City Oklahoma USA $95,283, Télé-Métropole Inc Québec Que $271,880, Texaco Canada Resources Ltd Calgary Alta $1,484,043, Texas Eastern Exploration of Canada Ltd Calgary Alta $316,694, The Charter Partnership 1984-2 Montreal Que $296,901, The Charter Partnership 85-1 Montreal Que $581,699, Thomas Jensen Energy Calgary Alta $1,076,290, Thomas Jensen Petroleums Ltd Calgary Alta $163,749, Thunderbird (1983) Exploration and Development Program Calgary Alta $139,450, Tiber Energy Corporation Calgary Alta $1,222, Tiger Ventures Ltd Calgary Alta $13, Torquay Investments Ltd Torquay Sask $13,360, Tredavco Investments Ltd Calgary Alta $95,186, Tri-Link Resources Ltd Calgary Alta $964,461, Trillium Exploration Corp Toronto Ont $52,501,277, Tugboat 1983 Exploration and Development Program Calgary Alta $106,496, Ultrapete Resources Ltd Calgary Alta $124,831, Unicorp Resources Ltd Calgary Alta $505,524, Union Gas Ltd Chatham Ont $105,709,

ENERGY, MINES AND RESOURCES—*Continued*

Universal Explorations (83) Ltd Calgary Alta $1,175,482, Versatile Corp Vancouver BC $59,456, Vista International Petroleum Ltd Regina Sask $73,646, Voyager Petroleums Ltd Calgary Alta $275,485, Warana Resources Ltd Calgary Alta $59,001, Warren Exploration Ltd Calgary Alta $40,636, Wavenrock Resources Ltd Vancouver BC $160,000, Wellore Resources Ltd Calgary Alta $188,759, West Delta Resources Ltd Vancouver BC $66,491, Westar Petroleum Ltd Calgary Alta $674,558, Westcoast Petroleum Ltd Calgary Alta $9,653,202, Westeel Developments Ltd Midale Sask $42,092, Western Decalta Petroleum (1977) Ltd Calgary Alta $777,604, Westgrowth Petroleum Ltd Calgary Alta $55,014, Westmin Resources Ltd Calgary Alta $103,138, Westmount Resources Ltd Vancouver BC $309,060, Wildmount Resources Ltd Calgary Alta $53,159, Woolley Resources Ltd Calgary Alta $87,115, YXZ Enterprises Ltd Delta BC $62,422.

Petroleum Incentive Payments—PAYE $467,192,776—130938 Canada Ltd Toronto Ont $71,080, 273193 Alberta Ltd Calgary Alta $16,901, 568053 Saskatchewan Ltd Regina Sask $30,252, 60494 Manitoba Ltd Virden Man $86,061, 3D Petroleums Ltd Midale Sask $31,421, APL Oil and Gas Ltd Calgary Alta $1,163,398, AT and S Exploration Ltd Calgary Alta $10,553,946, Atco Ltd Calgary Alta $121,766, Abaterra Energy Ltd Calgary Alta $100,217, Aberford Resources Ltd Calgary Alta $1,602,338, Ajax Resources Ltd Vancouver BC $399,777, Albany Charter JV 82183 Energy Part Calgary Alta $76,812, Alberta Energy Co Ltd Edmonton Alta $6,445,258, Aldon Oils Ltd Weyburn Sask $94,676, Aledo Oil and Gas Co Ltd Calgary Alta $3,971, Allxplor Management Ltd Vancouver BC $115,134, Alpine Management Corp Ltd Calgary Alta $50,225, Altex Resources Ltd Calgary Alta $49,349, American Eagle Petroleum Ltd Calgary Alta $49,018, Amoco Canada Petroleum Co Ltd Edmonton Alta $421,631, Andrekson Alexander Edmonton Alta $20,508, Atcor Resources Ltd Calgary Alta $487,065, Atkins HD Calgary Alta $68,733, Atlantic Energy Corp Calgary Alta $9,309, Audax 1985-I Partnership Calgary Alta $297,802, Audax Gas and Oil Ltd Calgary Alta $290,289, Audax Investments Inc Estevan Sask $23,428, BP Resources Canada Ltd Calgary Alta $85,544, Bailey RB and Associates Ltd Calgary Alta $42,579, Beau Canada Exploration Ltd Calgary Alta $726,121, Beaucoup Resources Ltd Montreal Que $6,845, Bedford Petroleums Ltd Calgary Alta $73,739, Bennett F Calgary Alta $49,849, Bigstone Gas Producers Ltd Calgary Alta $25,677, Blackrock Exploration Program (1983) Calgary Alta $173,611, Blue Range Resources Ltd Calgary Alta $20,891, Bonanza Resources Ltd Calgary Alta $105,598, Bow Valley Industries Ltd Calgary Alta $14,809,712, Brett HB and Associates Lambeth Ont $27,849, British Columbia Resources Investment Corporation Vancouver BC $38,138, Bromac Oils Ltd Calgary Alta $50,000, Brosco Fund Ltd Winnipeg Man $234,518, Burge Oils Ltd Weyburn Sask $20,137, CMP Oil and Gas (1984) Ltd Partnership Montreal Que $727,570, CN Exploration Inc Montreal Que $611,329, Cabre Exploration Ltd Calgary Alta $9,400, Calana Resources Ltd Calgary Alta $36,643, Canada Northwest Energy Ltd Calgary Alta $927,719, Canadian Bashaw Resources Ltd Edmonton Alta $66,715, Canadian Corporate Management Co Ltd Toronto Ont $76,158, Canadian Futurity Oils Ltd Calgary Alta $125,000, Canadian Jorex Ltd Calgary Alta $357,103, Canadian Roxy Petroleum Ltd Calgary Alta $1,559,061, Canadian Superior Frontier Resources Ltd Calgary Alta $104,344, Cantech Controls Ltd Calgary Alta $200,000, Canterra Energy Ltd Calgary Alta $49,675,760, Canterra Exploration Ltd Calgary Alta $438,305, Cardale Oil Inc Midale Sask $40,121, Carley Logging Ltd Victoria BC $71,415, Carlyle Energy Ltd Calgary Alta $60,000, Cham Partnership 2 Calgary Alta $84,197, Chandler Oils Ltd Midale Sask $40,750, Channel Resources Ltd Vancouver BC $77,638, Cherokee Energy 80 Program Calgary Alta $63,595, Charter Partnership 1984-2 Montreal Que $183,853, Charter Partnership 1985-I Montreal Que $306,211, Chauvco Resources Ltd Calgary Alta $185,706, Chevron Canada Resources Ltd Calgary Alta $6,960, Chouinard C Dewinton Alta $38,849, Chouinard L Dewinton Alta $37,669, Clan Resources Ltd Estevan Sask $103,953, Colenco Petroleum Ltd Calgary Alta $30,651, Columbia Gas Development of Canada Ltd Calgary Alta $467,909, Comaplex Resources International Ltd Calgary Alta $186,826, Connelly Resources Ltd Midale Sask $45,100, Conoco Canada Ltd Calgary Alta $405,751, Consolidated Bathurst Inc Montreal Que $388,183, Consumers' Co-operative Refineries Ltd Saskatoon Sask $263,002, Consumers Gas Co Ltd Scarborough Ont $2,065,775, Conwest Exploration Co Ltd Toronto Ont $29,489, Conwest Petroleum Corp Calgary Alta $80,090, Co-operative Energy Development Corp Calgary Alta $2,469,028, Corvair Oils Ltd Edmonton Alta $65,761, Corvallis Resources Ltd Calgary Alta $223,302, Coseka Resources Ltd Calgary Alta $139,236, Crescendo Oil and Gas Ltd Calgary Alta $103,947, Cromwell Resources Inc Edmonton Alta $198,474, Cymric Resources Ltd Calgary Alta $17,377, Cypress Ltd Partnership Toronto Ont $350,000, Dandy Oils Ltd Weyburn Sask $40,835, Day Resources Inc Carnduff Sask $19,994, Denison Mines Ltd Calgary Alta $124,942, Dome Canada Limited Calgary Alta $16,881,595, Dome Petroleum Ltd Calgary Alta $3,357,392, Domego Resources Ltd Toronto Ont $235,035, Dorset Resources Ltd Calgary Alta $12,592, Drummond Oil and Gas Ltd Calgary Alta $19,791, Durham Resources Inc Toronto Ont $143,429, Dynamar Energy Ltd Calgary Alta $57,507, Eagle Resources Ltd Calgary Alta $13,800, East Coast Energy Limited Halifax NS $633,028, Erskine Resources Ltd Calgary Alta $258,949, Esso Resources Canada Ltd Calgary Alta $7,519,386, Eucla Resources Ltd Calgary Alta $75,513, Exco Energy Ltd Calgary Alta $10,600,000, Fernlea Flowers Ltd Delhi Ont $71,476, Financial Trust Co Calgary Alta $145,406, Forbes Resources Inc Tillsonburg Ont $19,957, Fortin R L Vernon BC $45,230, Forward (1984-2) Drilling Program Calgary Alta $2,000,000, Fraser Oil Ltd Regina Sask $145,002, Frobisher Developments Ltd Edmonton Alta $147,058, Futurity Oils Ltd Calgary Alta $100,409, Gallagher JP Calgary Alta $36,054, Gaspésie Société d'exploration Pétrolière et Minière Inc Montréal Qué $213,517, Geo-Chemical Petroleum Exploration Ltd Partnership Toronto Ont $182,000, Geo-Ven Ltd Partnership Calgary Alta $27,842, Geocrude Energy Inc Calgary Alta $27,860, Grace Resources Ltd Midale Sask $53,331, Grand Bow Petroleum Ltd Calgary Alta $37,086, Grayon Developments Ltd Calgary Alta $450,000, Great Northern Energy Corp Ltd Calgary Alta $29,359, Gulf Canada Corp Calgary Alta $39,999,994, Gulf Canada Resources Inc Calgary Alta $2,627,039, Halo Oils Ltd Calgary Alta $11,685, Harbour Petroleum Co Ltd Calgary Alta $36,816, Hartley R H Calgary Alta $125,177, High Ridge Exploration Ltd Calgary Alta $55,334, Highfield Property Investments Ltd Calgary Alta $11,049, Hillcrest Resources Ltd Calgary Alta $42,832, Holizki Electric Ltd Gull Lake Sask $6,292, Holloway Resources Ltd Midale Sask $27,635, Home Oil Company Ltd Calgary Alta $36,432,176, Hudmac Ltd Partnership No 2 Calgary Alta $203,449, Hunter H D Calgary Alta $5,468, Hunter Petroleum Ltd Calgary Alta $62,499, Husky Oil Operations Ltd Calgary Alta $24,198,820, ICG Resources Ltd Calgary Alta $2,505,570, Index Petroleum Ltd Calgary Alta $43,546, Interlake Development Corp Calgary Alta $245,897, Interwest 83 Ltd Partnership Calgary Alta $24,780, Inverness Petroleum Ltd Calgary Alta $198,297, Investors Oil and Gas (1980 Tri-Link) Ltd Part Calgary Alta $16,081, Investors Oil and Gas (1982 Tri-Link) Ltd Part Calgary Alta $76,362, Investors Oil and Gas (1984 Tri-Link) Ltd Part Calgary Alta $129,671, JC Exploration Ltd Calgary Alta $12,771, JC International Petroleum Ltd Calgary Alta $564,863, Jarrod Oils Ltd Hazlet Sask $50,092, Jetta Resources Ltd Vancouver BC $65,265, Joule Resources Inc Calgary Alta $10,442, Junius Investments Ltd Calgary Alta $87,001, Jylene Resources Ltd Calgary Alta $45,585, Karon Resources Ltd Calgary Alta $300,000, Kennibar Resources Ltd Calgary Alta $80,831, Kerr Addison Mines Ltd Toronto Ont $120,249, Kwail Resources Inc Weyburn Sask $29,172, Labrador Mining and

ENERGY, MINES AND RESOURCES—*Continued*

Exploration Co Ltd Calgary Alta $7,657,739, Lochiel Exploration Ltd Calgary Alta $3,995,649, Lockerbie and Hole Western Ltd Edmonton Alta $64,195, MLC Oil and Gas Ltd Calgary Alta $568,268, MacDonald Realty Ltd Calgary Alta $1,590, MacKenzie Delta Energy Ltd Calgary Alta $583,216, Macedon Resources Ltd Calgary Alta $65,877, Madge WP Milk River Alta $40,528, Manson Oil and Gas Ltd Calgary Alta $222,091, McKeown Oil and Gas Inc Calgary Alta $124,477, Mead Petroleums and Farms Ltd Virden Man $90,974, Merland Explorations Ltd Calgary Alta $460,101, Midale Petroleums Ltd Midale Sask $67,318, Molson Companies Ltd Rexdale Ont $36,320, Mon-Oil Ltd Calgary Alta $2,000,000, Morgan Hydrocarbon Inc Calgary Alta $1,046,800, Morsky Rand Calgary Alta $19,343, Mosswood Oil and Gas Ltd Calgary Alta $245,139, Mount Royal Petroleums Ltd Calgary Alta $245,139, Murli Resources Ltd Dugald Man $28,259, NSM Resources Ltd Calgary Alta $2,736,177, New McManus Red Lake Gold Mines Winnipeg Man $33,986, Newscope Resources Ltd Calgary Alta $731,908, Noranda Mines Ltd Calgary Alta $555,306, Norcen Energy Resources Ltd Calgary Alta $34,090,239, Norcen International Ltd Calgary Alta $284,791, North American Life Assurance Co Toronto Ont $64,205, North West Pipe and Supply Co Ltd Calgary Alta $2,558, Northcor Energy Ltd Calgary Alta $3,576,113, Northern Developments Company Ltd Calgary Alta $130,000, Nova Scotia Resources (Ventures) Ltd Halifax NS $3,555,608, Nova An Alberta Corp Calgary Alta $25,566, Numac Oil and Gas Ltd Edmonton Alta $98,161, OGY Petroleum Ltd Vancouver BC $100,845, Oakwood Petroleums Ltd Calgary Alta $1,230,273, Ocelot 85 A I Exploration Calgary Alta $85,327, Ocelot 85 A III Exploration Calgary Alta $63,997, Ocelot 85 A XIV Exploration Calgary Alta $426,641, Ocelot Industries Ltd Calgary Alta $229,268, Omega Hydrocarbons Ltd Calgary Alta $1,177,744, Omni Resources Inc Estevan Sask $42,564, Onexco Oil and Gas Ltd Toronto Ont $153,121, Paladin Petroleum Corp Toronto Ont $217,099, Palin PM Calgary Alta $110,000, Pan Canadian Petroleum Ltd Calgary Alta $3,466,357, Panarctic Oils Ltd Calgary Alta $13,597,770, Paramount Resources Ltd Calgary Alta $1,742,345, Parex A General Partnership Calgary Alta $4,935,001, Pauma Petroleum Ltd Calgary Alta $130,000, Pekisto Engineering Ltd Calgary Alta $48,839, Pembina Exploration Co Ltd Calgary Alta $1,076,071, Pembina Resources Ltd Calgary Alta $260,002, Penn West Petroleum Ltd Calgary Alta $148,910, Petro-Canada Inc Calgary Alta $84,282,953, Petro-Canada Petroleum Inc Calgary Alta $1,419,140, Petrolia Oil and Gas Ltd Calgary Alta $53,273, Phibro Salomon Inc New York NY USA $137,266, Pillar Oilfield Ltd Calgary Alta $20,967, Pioneer Energy Resources Ltd Winnipeg Man $82,732, Pipestone Petroleums Inc Vancouver BC $355,000, Poco Petroleums Ltd Calgary Alta $694,140, Poplar Developments Ltd Estevan Sask $125,872, Prairie Oil Royalties Co Ltd Calgary Alta $135,672, Precambrian Shield Resources Ltd Calgary Alta $527,558, Primary Exploration Ltd Calgary Alta $79,000, Prime Energy Ltd Calgary Alta $42,000, Protec Consulting Ltd Calgary Alta $45,000, Provo Gas Producers Ltd Calgary Alta $1,152,407, Ram Petroleums Ltd Toronto Ont $32,793, Ranchmen's Resources (1976) Ltd Calgary Alta $472,688, Redgas Ltd Redcliff Alta $828,163, Remai F Saskatoon Sask $5,908, Resman Holdings Ltd Calgary Alta $118,242, Rex Petroleum Ltd Vancouver BC $5,291, Rife Resources Ltd Calgary Alta $199,093, Rim Resources 84 I Calgary Alta $106,008, Rim Resources 85 I Calgary Alta $231,152, Rio Alto Exploration Ltd Calgary Alta $77,112, Roy-1 Oil and Gas Ltd Toronto Ont $34,684, Ryerson Oil and Gas Ltd Calgary Alta $7,986, Sabre Petroleums Ltd Calgary Alta $200,000, Sadelle Holdings Ltd Calgary Alta $160,900, Sampson Oil Investment Corporation Yorkton Sask $18,120, San Antonio Explorations Ltd Calgary Alta $21,303, Saskatoon Leaseholds Ltd Calgary Alta $41,521, Sceptre Resources Ltd Calgary Alta $1,317, Sceptre Saskatchewan (1980) Program Calgary Alta $9,142, Scurry Rainbow Oil Ltd Calgary Alta $23,695,045, Seniac Resources Inc Toronto Ont $334,138, Silver Bay Resources Ltd Calgary Alta $181,541, Skywest Resources Corp Calgary Alta $99,377, Sorrel (1984) Ltd Partnership Calgary Alta $333,811, Sorrel (1985) Ltd Partnership Calgary Alta $101,425, Sorrel Resources Ltd Calgary Alta $7,919, Southridge Management Ltd Calgary Alta $15,474, Southward Resources Ltd Calgary Alta $7,880, Step by Step Resources Ltd Edmonton Alta $378,865, Sulbath Exploration Ltd Calgary Alta $830,559, Suncor Inc Calgary Alta $103,145, Super Resources Investments Ltd Winnipeg Man $291,416, T Bird Oil Ltd Estevan Sask $51,985, TCPL Resources Ltd Calgary Alta $1,429,611, Tangram Resources Ltd Calgary Alta $149,509, Teachers Retirement Res Inv Corp Winnipeg Man $293,581, Teck Corp Oil and Gas Division Calgary Alta $93,643, Teck Frontier Corporation Calgary Alta $659,123, Tei Arctic Petroleum (1984) Ltd Oklahoma Oklahoma USA $7,495, Télé Métropole Inc Québec Qué $257,413, Tenerf Resources Ltd Edmonton Alta $225,602, Tevere Exploration Ltd Vancouver BC $164,695, Thompson Jensen Energy Calgary Alta $758,057, Thomson Jensen Petroleums Ltd Calgary Alta $49,949, Tiber Energy Corp Calgary Alta $389,954, Tiger Ventures Ltd Calgary Alta $98,830, Torquay Investments Inc Torquay Sask $41,868, Tri-Link Resources Ltd Calgary Alta $232,883, Trillium Exploration Corp Toronto Ont $4,061,935, Turf Petroleum Ltd Calgary Alta $80,841, Twin Richfield Ltd Partnership (1985) Calgary Alta $57,377, Twin Richfield Oils Ltd Calgary Alta $85,444, Ultrapete Resources Ltd Calgary Alta $103,555, Unicorp Resources Ltd Calgary Alta $119,331, United Canso Oil and Gas Calgary Alta $729,699, Universal Explorations (83) Ltd Calgary Alta $928,643, Vista International Petroleum Ltd Regina Sask $21,260, Warren Exploration Ltd Calgary Alta $110,962, Wellore Resources Ltd Calgary Alta $51,293, Wells Gray Financial Corp Calgary Alta $128,525, Westar Petroleum Ltd Calgary Alta $305,690, Westburne Drilling (Canada) Ltd Calgary Alta $74,863, Westburne Petroleum and Minerals Ltd Calgary Alta $355,850, Westcoast Petroleum Ltd Calgary Alta $5,707,999, Westeel Developments Ltd Midale Sask $35,034, Westmin Resources Ltd Calgary Alta $949,318, Wolcot D M and Assoc Ltd Calgary Alta $249,980, Woodside Oil Co Inc Moosomin Sask $69,269.

Contribution to the International Energy Agency and Agents $356,452—IEA Coal Research London England $119,639, Netherlands Energy Research Foundation The Hague Netherlands $200,000.

In support of Industry Energy Research and Development Program $1,986,364 —Algoma Steel Corporation Sault Ste Marie Ont $66,140, CIL Paints Inc Toronto Ont $77,256, CIP Research Ltd Hawkesbury Ont $83,258, Canadian Applied Technology Markham Ont $113,771, Canadian General Electric Peterborough Ont $520,384, Guertin Bros Coatings and Sealants Ltd Winnipeg Man $163,529, Inco Ltd Toronto Ont $67,780, Lomex Inc Montreal Que $131,482, Metals and Alloys Co Ltd Montreal Que $102,996, Montreal Enginneering Co Ltd Montreal Que $64,565, Pulp and Paper Research Institute of Canada Pte Claire Que $314,216, RAB Dedesco Ltd Kanata Ont $89,811, Stackpole Ltd Toronto Ont $148,108.

In support of biomass combustion systems in PEI $965,694—PEI Energy Corporation Charlottetown PEI $136,008, PEI Housing Corporation Charlottetown PEI $65,351, University of PEI Charlottetown PEI $565,718.

In support of natural gas liquids supply development $150,000—SOQUIP Ste-Foy Que $150,000.

ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND $3,587,180

Contributions for payment of studies $3,587,180

ENERGY, MINES AND RESOURCES—*Concluded*

MINERALS AND EARTH SCIENCES PROGRAM $21,338,364

Queen's University for the Centre for Resource Studies $196,000

Ocean Drilling Program $2,560,875

Canadian Institute of Surveying FIG $76,000

In aid of earth sciences, energy and minerals research $1,398,000 — Ecole Polytechnique Montréal Que $51,600, McGill University Montreal Que $74,200, McMaster University Hamilton Ont $51,000, Memorial University St John's Nfld $86,200, Queen's University Kingston Ont $121,800, Université Laval Québec Que $70,272, University of Alberta Edmonton Alta $127,920, University of Calgary Calgary Alta $65,430, University of Saskatchewan Saskatoon Sask $74,055, University of Toronto Toronto Ont $145,390.

Canadian Institute of Mining and Metallurgy $19,000

Ontario Ministry of Labour $22,500

Asbestos Institute $1,250,000

Newfoundland Exchequer $602,393

Alberta Oil Sands Technology and Research Authority $393,009

European Space Agency $7,700,000

In support of organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource related issues $437,279—University of New Brunswick Fredericton NB $50,000.

Contribution to the Province of Nova Scotia under a joint Federal Provincial Mineral Development Agreement $100,000

Contribution to the Province of Quebec under a joint Federal Provincial Mineral Development Agreement $5,982,850

Contribution to the Province of British Columbia under a joint Federal Provincial Mineral Development Agreement $387,478

Contribution to the Province of Ontario under a joint Federal Provincial Mineral Development Agreement $206,340

Contribution to the Province of Prince Edward Island under a joint Federal Provincial Mineral Development Agreement $6,640

Atomic Energy Control Board $592,600

Grants to selected national and international non-profit organizations which are furthering the development of nuclear safety standards $2,500

Contribution to the inquiry of the (Ontario) Committee on Ground Control and Emergency Preparedness $22,500

Contributions in the form of post-graduate scholarships to assist in recruiting persons for scientific posts $4,000

Contributions to the International Atomic Energy Agency; to be used to maintain the Cost-Free Manpower Assistance Program and to procure the related goods and services for the Canadian Support Program for the International Atomic Energy Agency safeguards $563,600—International Atomic Energy Agency Vienna Austria $563,600.

ENVIRONMENT $22,614,382

ADMINISTRATION PROGRAM $138,958

Grant to Canadian Association of Geographers $6,500

Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget $132,458

ENVIRONMENTAL SERVICES PROGRAM $21,718,460

Grant to the Canadian National Committee of the International Association on Water Pollution Research $5,000

Grant in aid of Meteorological Research $592,300

Grant to the Canadian Meteorological and Oceanographic Society $20,000

Grant to the Economic Commission for Europe's Co-operative Program for monitoring and evaluation of the long range transport of air pollutants $10,000

Grants in aid of Water Resources Research $250,000

Grants to the Canadian Committee of the International Association on Water Pollution Research $2,000

Grant to the Canadian Nature Federation $10,000

Grant to Creston Valley Wildlife Management $85,000

Grant to Creston Valley Wildlife Interpretation Centre $15,000

Grant to Canadian Wildlife Federation $10,000

Grant to the Fur Institute of Canada $20,000

Grant to the Nature Conservancy of Canada $10,000

Grant to the Wildlife Habitat Canada Foundation $1,300,000

Grant for the Wildlife Toxicology Fund $510,766—Universities of: McGill Montreal Que $56,535, Toronto Toronto Ont $109,915, Saskatchewan Saskatoon Sask $89,000.

Contribution to the Organization for Economic Co-operation and Development Paris France $57,000

Membership fee—World Meteorological Organization $709,994

Meteorological Scholarships $62,000

Grant to the Canadian Coalition on Acid Rain $75,000

Contribution to the provinces for flood damage reduction studies and flood-risk mapping $3,023,564—Provinces of: New Brunswick Fredericton NB $92,598, Newfoundland St John's Nfld $170,931, Nova Scotia Halifax NS $67,746, Quebec Quebec Que $2,253,957, Ontario Toronto Ont $324,400, Manitoba Winnipeg Man $113,932.

Contribution to the Province of Quebec—Hydrometric Agreement $680,242

Contribution to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality $4,520,000

Contribution to the Province of Manitoba for mercury studies in the Churchill Nelson Diversion System $88,905

Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species $32,500

Contribution to the Province of Manitoba for Red River Ring Dyking $488,879

Contribution to the Province of Quebec for Water Quality and Monitoring Agreement $173,000

Contribution to the Interjurisdictional Caribou Management Board $15,000

Contribution to the Province of Saskatchewan—Qu'Appelle Valley $234,440

ENVIRONMENT—*Concluded*

Contribution to the Province of British Columbia—Fraser River Flood Control $2,022,000

Contributions to the provinces for Waterfowl Crop Depredation $999,985—Alberta Edmonton Alta $357,146, Manitoba Winnipeg Man $214,184, Saskatchewan Regina Sask $428,655.

Contribution to the Province of Saskatchewan for the Granular Activated Carbon Water Treatment System $3,008,281

Contribution to the Fur Institute of Canada $500,000

Contribution for Water Purification System—Channel Port-aux-Basques $1,242,990

Contribution to the Wye Marsh Wildlife Interpretation Centre $375,000

Contribution to Cap Tourmente Wildlife Interpretation Centre $49,621

Contribution to the Canadian Institute of Resources Law $25,000

Contributions to non-profit institutions for «Opération Nettoyage de l'Environnement territorial» $400,000—ONET Montreal Que $400,000.

Contribution to the Province of Quebec—James Bay Agreement $94,993

PARKS CANADA PROGRAM $756,964

Grant in aid of the development of the International Peace Garden in Manitoba $30,000

Grants to National and Provincial Parks Association of Canada $15,000

Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the Conference $13,353

International Union for Conservation of Nature and Natural Resources $90,000

Contribution to the National and Provincial Parks Association of Canada towards the cost of a National Park's poster $3,000

Contribution to the Jasper Townsite Committee $15,600

Contribution to the Interagency Forest Fire Centre $23,152

Canadian contribution to World Heritage Fund $71,257

Contributions to co-operating associations of Parks Canada activities $236,763

Contribution to the International Centre for the Study of the Preservation and Restoration of Cultural Property $77,000

Contribution for the acquisition and restoration of Trestler House $23,139

Contribution to the International Council on Monuments and Sites $40,000

Contribution to Youth Exchange Program $85,000

Contribution to the Annapolis Royal Commission $31,500

Contribution to Waterton Biosphere Reserve Committee $2,200

EXTERNAL AFFAIRS $1,359,358,601

Department $164,495,294

CANADIAN INTERESTS ABROAD PROGRAM $156,333,887

Agency for Cultural and Technical Co-operation in Francophone Countries $4,350,437

Asia-Pacific Foundation of Canada $500,000

Atlantic Association of Young Political Leaders $1,000

Atlantic Council of Canada $7,500

Canada-Indonesia Business Council $10,000

Canadian Centre for Arms Control and Disarmament $100,000

Canadian Chamber of Commerce for Pacific Economic Co-operation $75,000

Canadian Chamber of Commerce for the Canadian Pacific Co-operation Committee $10,000

Canadian Chamber of Commerce for Trade Promotion in the Asia-Pacific Region $705,000

Canadian Council on International Law $8,000

Canadian-German Society of Hanover $25,614

Canadian Group of the Trilateral Commission $15,000

Canadian Institute for International Peace and Security $2,500,000

Canadian Institute of International Affairs $50,000

Canadian Representative on the United Nations Human Rights Committee $1,200

Centre for International Business Research $150,000

Centre for Legislative Exchange $89,000

Centre for Legislative Exchange for a Conference on Great Lakes Water Quality $23,005

Centre québécois de relations internationales de l'Université Laval $35,000

Commonwealth Foundation $625,797

Commonwealth Science Council $120,502

Commonwealth Secretariat $1,772,535

Commonwealth Secretariat for Eminent Persons Mission on South Africa $450,000

Commonwealth Youth Program $748,148

Conference on Disarmament in Europe $371,048

Conference on Human Rights and Canadian Foreign Policy $14,600

Conference on Security and Co-operation in Europe $98,287

Conference on the Legal Aspects of Apartheid $2,800

Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in central Europe $108,119

Conseil africain et malgache de l'enseignement supérieur $40,000

Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales $33,717,627—Arriscraft Corporation Cambridge Ont $62,381, BBC Brown Boveri Canada Inc Montreal Que $65,545, Bishop Wood Products Inc Pointe-Claire Que $86,784, Blauer International Ltd Montreal Que $67,078, Bombardier Inc La Pocatiere Que $163,024, CAE Electronics Ltd St-Laurent Que $124,312, Canac Consultants Montreal Que $109,327, Canac Telecom Toronto Ont $91,620, Canadian Fracmaster Ltd Calgary Alta $154,558, Canadian International Construction Corp Ottawa Ont $110,110, Canagro Techniques Inc St Lambert Que $145,274, Canron Inc Mississauga Ont $65,992, Cegir (Canada) Inc Montreal Que $295,536, Clevemont Ind Ltd Anjou Que $107,903, CMC Montreal Creative Consortium Inc Montreal Que $152,227, Cochrance Lavalin Inc Regina Sask $51,847, Cognos Incorporated Ottawa Ont $124,402, Combustion Engineering-Superheater Ltd Ottawa Ont $91,917, Concordia Management

EXTERNAL AFFAIRS—*Continued*

Co Ltd Montreal Que $64,407, Connors Brothers Ltd Black's Harbour NB $637,368, Corma Inc Concord Ont $62,750, Diagnostic Chemicals Ltd Charlottetown PEI $58,961, Dominion Automative Industries Inc Toronto Ont $86,716, Ducros Meilleur Roy & Assoc Ltee Montreal Que $164,367, Educansult Ltd Toronto Ont $57,401, Elinca Communications Ltd Montreal Que $250,554, Fishery Products Int'l Ltd St John's Nfld $1,780,369, Freshwater Fish Marketing Corporation Winnipeg Man $69,527, Gestion GVA Inc Montreal Que $72,553, Gestion Vibec Inc Victoriaville Que $104,094, GLI Pomerleau Montreal Que $107,192, HA Simons (Overseas) Ltd Vancouver BC $228,162, Halcyon Waterbed Inc Downsview Ont $167,056, Intagro Inc Montreal Que $54,960, Intalite Incorporated Montreal Que $88,052, Interimco Projects Engineering Corp Ottawa Ont $127,347, King Grain Ltd Chatham Ont $96,710, L & M Manufacturing Co Ltd Downsview Ont $149,602, Lavalin International Inc Montreal Que $722,456, Le Sablier/Les Publications Graficor Inc Varennes Que $66,417, Libman & Co Ltd Downsview Ont $70,142, MacDonald Dettwiler & Associates Ltd Richmond BC $63,324, Management Video Puolications Ltd Toronto Ont $111,793, Mitten Vinyl Inc Cambridge Ont $166,478, Monaco Group Inc Toronto Ont $110,353, National Sea Products Ltd Halifax NS $1,920,090, Noranda Inc Continuous Smelting Div Pointe-Claire Que $51,239, Nortec Solar Ind Inc Manotick Ont $70,940, Novacorp International Ltd Calgary Alta $326,079, OJ Pipelines Ltd Edmonton Alta $159,165, Paperjacks Ltd Markham Ont $201,690, Pendrith World Wide Developments Inc Mississauga Ont $69,037, Petro-Sun International Inc Longueuil Que $105,730, Quadro Engineering Incorporated Waterloo Ont $51,969, Railtrans Industries of Canada Ltd Toronto Ont $280,092, Raytheon Canada Ltd Waterloo Ont $98,607, Reid Crowther International Ltd Ottawa Ont $538,999, Sanden Machine Limited Cambridge Ont $61,125, Seafood Exporters Corp Nfld and Labrador St John's Nfld $140,729, Shermag Inc Sherbrooke Que $114,888, SNC Inc Montreal Que $52,405, Sofati Ltee Montreal Que $236,297, Sogex International Inc Montreal Que $122,865, Sprung Instant Structures Ltd Calgary Alta $65,233, SR Telecom Inc St-Laurent Que $55,370, Sternson Ltd Brantford Ont $146,441, Sunkiss Thermoreactors Inc St Laurent Que $187,066, Super Steel Structures Int'l (SSSI) Ltd Montreal Que $65,223, Swan Wooster Engineering Co Ltd Vancouver BC $316,327, Swecan International Ltee Lanoraie Que $53,953, The McElhanney Group Ltd Vancouver BC $96,905, United Maritime Fishermen Moncton NB $130,295, Watrous Sales Ancon Int'l Inc Scarborough Ont $98,413, Westech Instruments Ltd Calgary Alta $56,674, Western Star Trucks Inc Mississauga Ont $199,155.

Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development $321,586—International Coffee Organization London England $83,531, International Sugar Organization London England $65,164, International Tin Council London England $58,694.

Contributions to persons, groups of persons, institutions and other organizations to assist and promote expertise in the area of international trade facilitation $58,737

CSCE: Meeting of experts on human rights $89,292

Customs Co-operation Council $270,127

Defence support assistance to Non-NATO countries $574,967—Government of Canada Department of National Defence Ottawa Ont $574,967.

Financial assistance in the field of disarmament and arms control $406,932—Voice of Women Halifax NS $50,000.

Food and Agriculture Organization $10,411,275

Foreign Service Community Association $10,500

General Agreement on Tariff and Trade $1,824,084

Grants in aid of academic relations $3,435,893—Assoc for Canadian Studies in the United States of America Washington DC USA $70,445, Council of Ministers of Education Canada Toronto Ont $70,000, Gessellschaft Fur Kanada Studien EV Bonn Germany $50,000.

Grants in aid of cultural relations $2,528,258—Comus Music Theatre of Canada Toronto Ont $155,377, Great World Artist Management Toronto Ont $58,000, Stratford Shakespearean Festival Foundation of Canada Stratford Ont $50,000, The National Ballet of Canada Toronto Ont $90,000, The Toronto Symphony Toronto Ont $150,000.

Grants in lieu of taxes on Diplomatic Consular and International Organizations' Property in Canada in accordance with terms and conditions approved by the Governor in Council $1,804,174—Corp of the City of Ottawa Ont $1,070,895, Corp of the City of Toronto Ont $244,001, Village of Rockcliffe Park Ont $359,046.

Grants in support of International Youth Year Projects $583,500

Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to International Trade Development $405,000—Dalhousie University Halifax NS $63,820, Ecole des Hautes Etudes Montreal Que $92,320, University of British Columbia Vancouver BC $87,760, University of Manitoba Winnipeg Man $80,000, University of Western Ontario London Ont $81,100.

Institute for Research on Public Policy $4,500

Inter-American Institute for Co-operation on Agriculture $1,840,028

Intergovernment Committee for Migration $10,000

International Atomic Energy Agency $3,993,592

International Atomic Energy Agency for Nuclear Regulatory Training $15,000

International Baccalaureat Office $5,000

International Civil Aviation Organization $1,229,534

International Civil Aviation Organization—Reimbursement of compensation paid its Canadian employees for Provincial Income Tax for prior taxation years $699,625

International Energy Agency $517,115

International Institute for Applied Systems Analysis $424,249

International Institute of Administrative Sciences $25,274

International Labour Organization $5,404,539

International Maritime Organization $161,977

International Peace Academy $100

North Atlantic Treaty Organization—Cost of Civil Administration $4,337,509

North Atlantic Treaty Organization—Science Programs $415,786

Nuclear Energy Agency of the OECD $229,425

Organization for Economic Co-operation and Development $3,949,863

Organization for Economic Co-operation and Development (Centre for Education, Research and Innovation) $87,452

Pan American Health Organization $4,423,405

Pan American Institute for Geography and History $10,000

Participation in the activities of the International French-speaking community $546,193—Assoc des universités partiellement ou entièrement de langue française Montreal Que $160,000, Centre

EXTERNAL AFFAIRS—*Continued*

International de recherches d'échanges et de coopération de la Caraïbe de l'Amerique Latine Quebec Que $66,000.

Payment to the Roosevelt Campobello International Park Commission for the purposes and subject to the provisions of the Act respecting the commission established to administer the Roosevelt Campobello International Park $568,014

Payments under the Diplomatic Service (Special) Superannuation Act $172,735

Permanent Court of Arbitration $7,954

Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes $8,951

Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française $27,784

Shastri Indo-Canadian Institute $50,000

United Kingdom Foreign and Commonwealth Office $113,102

United Nations Association in Canada $100,000

United Nations Committee on the Elimination of all Forms of Racial Discrimination $5,920

United Nations Educational, Scientific and Cultural Organization $7,745,989

United Nations Environment Program $32,292

United Nations Institute for Training and Research $90,000

United Nations Interim Force in Lebanon $5,920,610

United Nations Organization $30,118,062

United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East $1,500,840

United Nations Trust Fund for South Africa $35,000

United Nations Voluntary Fund for the Environment $1,165,540

United Nations Voluntary Fund for Victims of Torture $10,000

Voluntary Fund for the UN Decade for Women $20,000

World Health Organization $10,392,943

World Intellectual Property Organization $368,441

World Disarmament Campaign $100,000

GRAINS AND OILSEEDS PROGRAM $5,763,684

Canola Council of Canada $400,000

Contribution to POS Pilot Plant Corporation $1,256,064

Contribution to the Brazilian Government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil $571,682

Contribution to the Canada Grains Council $90,000

Contribution to the Canadian International Grains Institute $1,508,000

Contribution to the Lake Louise Grain Marketing Summit $24,000

Fees for membership in the International Wheat Council $240,349

Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries (payments made to Canadian Chartered Banks, covering interest charges on behalf of developing countries) $1,160,141—Algeria $1,000,538.

Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export $513,448—Maple Leaf Mills Ltd Calgary Alta $195,892, Robin Hood Multifood Ltd Willowdale Ont $83,549.

WORLD EXHIBITIONS PROGRAM $2,397,723

World Exhibition Expo 86, Vancouver BC $2,386,552

Canada's fees for membership in the International Bureau of Expositions $11,171

Canadian International Development Agency $1,194,863,307

Commonwealth scholarships and fellowships $5,465,492—Assoc of Universities and Colleges of Canada Ottawa Ont $4,902,124, Department of Veterans Affairs Charlottetown PEI $339,202, Revenue Canada Taxation Ottawa Ont $224,166.

CIDA scholarships to Canadians for studies related to international development assistance $500,000

Development assistance to international development institutions and organizations for operations and general programs and specific programs and projects and for special administrative expenses directly related thereto $124,537,546—Agence de coopération culturelle et technique/Programme spécial du développement Paris France $1,500,000, Assoc des universités partiellement ou entièrement de langue française/Fonds international de coopération universitaire Montreal Que $850,000, Commonwealth Fund for Technical Co-operation Montreal Que $15,900,000, Institut international de planification de l'éducation Paris France $100,000, International Atomic Energy Agency Montreal Que $1,095,054, International Board of Plant Genetic Resources Geneva Switzerland $400,000, International Centre for Agriculture Research Geneva Switzerland $900,000, International Centre for Tropical Agriculture New York NY USA $1,650,000, International Council for Research in AFR-Forestry Ottawa Ont $635,000, International Crops Research Institute for the Semi-Arids Tropics Richmond Ont $1,650,000, International Food Policy Research Institute Toronto Ont $350,000, International Institute of Tropical Agriculture Vancouver BC $1,650,000, International Laboratory for Research on Animal Diseases New York NY USA $900,000, International Livestock Centre for Africa New York NY USA $750,000, International Maize and Wheat Improvement Centre Chicago Ill USA $1,650,000, International Potato Centre Ottawa Ont $1,100,000, International Rice Research Institute Manila Philippines $1,650,000, International Service for National Agricultural Research The Hague Netherlands $300,000, International Trade Centre Geneva Switzerland $1,000,000 Onchocerciasis Control Program Toronto Ont $1,700,000, Organisation des Nations Unies pour l'éducation, la science et la culture, Compte spécial du Programme pour le développement de la communication Paris France $80,000, Secrétariat Général de la Conférence des ministres de la jeunesse et des sports Dakar Senegal $690,000, Secrétariat technique-permanent/Programme de bourses canadiennes Dakar Senegal $110,000, Tropical Diseases Research Program Downsview Ont $1,800,000, United Nations Children's Fund New York NY USA $13,662,000, United Nations Development Fund for Women New York NY USA $150,000, United Nations Development Program New York NY USA $60,576,500, United Nations Fund for Population Activities New York NY USA $10,430,080, West African Rice Development Assoc New York NY USA $550,000, World Commission on Environment and Development Montreal Que $400,000, World Health Organization Vancouver BC $300,000.

EXTERNAL AFFAIRS—*Continued*

Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto $156,520,646—Agricultural Development Corporation of Saskatchewan Regina Sask $498,253, Alberta Wheat Pool Bow Island Alta $625,359, Allstate Grain Company Ltd Surrey BC $82,583, BC Pea Growers Ltd Armstrong BC $92,200, BP Kent Flour Mills Ltd Virden Man $325,935, Canada Packers Ltd Toronto Ont $3,876,086, Canadian Dairy Commission Ottawa Ont $10,063,058, Canadian Wheat Board Winnipeg Man $42,071,954, Canbra Foods Ltd Lethbridge Alta $921,330, Canmar Grain Inc Regina Sask $72,104, Chatham Beans 66 Ltd Chatham Ont $141,518, Connors Bros Ltd Blacks Harbour NB $5,523,441, Continental Grain Company Canada Ltd Winnipeg Man $298,482, Cook's Division of Gerbro Inc Hensall Ont $861,535, CSP Foods Ltd Winnipeg Man $8,876,740, Dover Flour Mills Cambridge Ont $1,184,880, Ellison Milling Co Lethbridge Alta $716,154, Ferguson Bros of St Thomas St Thomas Ont $181,321, Fisheries Prices Support Board Ottawa Ont $3,483,624, Food Agriculture Organization Rome Italy $320,599, Great Canadian Bean Company Inc Ailpa Craig Ont $251,221, Hensall District Co-Operative Inc Hensall Ont $2,060,173, Inter-Continental Grain Company Ltd Toronto Ont $617,283, International (Sea Path) Projects Inc Montreal Que $1,034,142, Manitoba Pool Elevators Winnipeg Man $153,570, Maple Leaf Mills Ltd Toronto Ont $9,992,353, Maple Leaf Monarch Toronto Ont $694,928, Ogilvie Flour Company Ltd Montreal Que $11,349,839, Ontario Bean Growers Co-operative London Ont $278,489, Ottawa Valley Grain Products Ltd Renfrew Ont $58,855, Parrish and Heimbecker Ltd Toronto Ont $3,236,343, Robin Hood Multifoods Ltd Montreal Que $11,449,721, Rogers Foods Ltd Armstrong BC $741,105, Roy Legumex Inc St Jean-Baptiste Man $884,802, Rozon Milling Inc Montreal Que $441,355, Soo Line Mills (1969) Ltd Winnipeg Man $1,762,575, Supply and Services Canada Hull Que $488,872, Waters/Elevators Ltd Parkhill Ont $467,313, World Food Program Rome Italy $30,100,086.

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto $41,400,000—Air Canada Winnipeg Man $267,000, Canadian Council of Churches Toronto Ont $760,000, Canadian Red Cross Society Toronto Ont $1,300,022, Collaboration Santé International Quebec Que $50,000, Horizons of Friendship Cobourg Ont $150,000, International Committee of the Red Cross Geneva Switzerland $6,510,000, Legaria Rafael Brossard Que $61,000, Organisation Catholique Canadienne pour le développement et la paix Montreal Que $85,000, Oxfam Canada Ottawa Ont $108,500, Pan American Health Organization Washington DC USA $150,000, The Salvation Army Toronto Ont $137,000, Toronto Jet Inc Mississauga Ont $274,953, Travenol Canada Ltd Mississauga Ont $170,362, United Nations Border Relief Operations New York NY USA $1,000,000, United Nations Children's Fund New York NY USA $1,785,000, United Nations Disaster Relief Organization New York NY USA $3,097,031, United Nations Educational and Training Program for Southern Africa New York NY USA $350,000, United Nations High Commissioner for Refugees Geneva Switzerland $15,500,000, United Nations Relief and Works Agency for Palestinian Refugees Geneva Switzerland $8,500,000, United Nations Trust Fund for Namibia New York NY USA $200,000, World University Service International Geneva Switzerland $555,000, World Vision Canada Mississauga Ont $355,260.

Grant to the Asia-Pacific Foundation of Canada $500,000

Development assistance to developing countries and their agencies and institutions in such countries and contributions to international and regional development institutions and organizations, Canadian non-governmental institutions, organizations and agencies in support of regional and country specific projects, programs and activities and for special administrative expenses directly related thereto $476,107,293—135944 Canada Inc Outremont Que $72,173, AB Chance Co of Canada Ltd Scarborough Ont $94,668, ADS Associés Ltée Ste-Foy Que $203,967, AJ Graham Engineering Consultant Ltd Ottawa Ont $202,179, AMT Marine Inc St-Antoine de Tilly Que $210,587, ASI Consulting Group Ottawa Ont $141,887, Aberfoyle Steel Inc Bolton Ont $70,000, Abitibi Price Montreal Que $128,366, Acklands Ltd Ottawa Ont $111,243, Acres International Toronto Ont $2,987,731, Adelard Enterprises Ltd Nepean Ont $68,552, Advance Council on Status of Women Ottawa Ont $88,170, African Medical and Research Foundation Pickering Ont $692,263, Aga Khan Foundation Canada Vancouver BC $1,080,000, AGRI Consultants Inc Vercheres Que $86,483, Agricultural Development Corp of Saskatchewan Regina Sask $1,759,157, Agrodev Canada Inc Ottawa Ont $831,014, Agrovet Inc Montreal Que $60,597, Alberta Advanced Education Edmonton Alta $239,776, Alcan Canada Montreal Que $1,839,367, Alcan Wire and Cable Toronto Ont $3,035,479, Alcock KJ Riverview NB $81,076, Algonquin College of Applied Arts and Technology Ottawa Ont $88,578, Amalgamated Railway Supplies Montreal Que $708,625, Ambassade du Cameroun au Canada Ottawa Ont $100,000, Ambassade du Royaume du Maroc Ottawa Ont $766,147, American Hospital Supply Canada Inc Mont-Royal Que $98,641, Apex Parametrics Ltd Uxbridge Ont $75,952, Appui Inc Sherbrooke Que $670,537, Architectes Robillard Jette Montreal Que $54,385, Assoc of Canadian Community Colleges Toronto Ont $3,789,797, Assoc of Universities and Colleges of Canada Ottawa Ont $94,100, Asstech Conseils Ltd Quebec Que $148,427, B and T McFarlane Ottawa Ltd Nepean Ont $723,643, BBGL Architectes Quebec Que $54,891, BC Hydro International Ltd Vancouver BC $222,492, BC Ministry of Education Victoria BC $787,918, B et R Choinière Ltée Ste-Therese Que $52,866, BF Goodrich Canada Inc Pointe-Claire Que $181,496, Babcock and Wilcox Canada Cambridge Ont $1,784,933, Baie Verte Mines Inc White Bay Nfld $182,025, Bangladesh $214,456, Barbara's Office Personnel Ottawa Ont $125,333, Barber Hydraulic Turbine Inc Port Colborne Ont $521,920, Bastien L Montreal Que $62,067, Baudin BP Chambly Que $60,999, Bay Mills Ltd Brampton Ont $89,843, Beauchemin Beaton Lapointe Inc Montreal Que $343,480, Belize $2,135,579, Belize Estate and Produce Co Ltd Belize City Belize $126,608, Bell Canada International Ottawa Ont $135,479, Benharrosh GM Montreal Que $70,128, Bertsch HA Regina Sask $51,147, Biopharm Sociétés D'Analyses Montreal Que $123,000, Black Dragon River Consortium Edmonton Alta $2,048,895, Blais McNeil Lussier et Associés Ste-Foy Que $161,398, Boileau et Associés Inc Gatineau Que $135,383, Bois et Placages Généraux Ltée Longueuil Que $2,142,040, Bombardier Ltd Montreal Que $2,755,721, Bondar-Clegg and Co Ltd Ottawa Ont $291,566, Bourbeau JJ Ile du Pas Que $62,071, Bourque JD St-Jacques NB $61,825, Brunette Machine Works Ltd New Westminster BC $323,165, Bureau d'études de lignes de transport Inc Montreal Que $50,981, Bureau universitaire tunisien Ottawa Ont $530,250, Burns WT Mt-Lehman BC $51,463, Buteau D Sillery Que $55,865, Butler Manufacturing Co Canada Ltd Burlington Ont $230,000, CI Power Services Ltd Mississauga Ont $383,198, CIT Alcatel Paris France $113,249, CUSO Ottawa Ont $1,496,100, Cain PA Toronto Ont $81,881, Canada Tractor Mississauga Ont $129,525, Canada Wire and Cable Co Ltd Don Mills Ont $2,723,975, CanMag International Construction Managers Ltd Beaconsfield Que $130,233, Canac Consultants Ltd Montreal Que $1,488,147,

EXTERNAL AFFAIRS—*Continued*

Canadex Scarborough Ont $152,833, Canadian Commercial Corporation Ottawa Ont $986,198, Canadian Council For International Cooperation Ottawa Ont $235,050, Canadian Fishery Consultants Ltd Halifax NS $175,697, Canadian General Electric Co Ltd Toronto Ont $292,689, Canadian Hunger Foundation Ottawa Ont $1,196,668, Canadian International Water Energy Consultants Niagara Falls Ont $3,337,069, Canadian Marconi Company Montreal Que $929,403, Canadian Medical Association Ottawa Ont $150,000, Canadian Nurses Assoc Ottawa Ont $97,952, Canadian Overseas Airlines Ltd Richmond BC $530,000, Canadian Pacific Consulting Services Ltd Montreal Que $1,280,375, Canadian Red Cross Society Toronto Ont $203,582, Canadian Seed Trade Assoc Ottawa Ont $140,542, Canadian Universities Services Overseas Ottawa Ont $1,803,032, Canners Machinery Inc Simcoe Ont $50,576, Canpotex Ltd Toronto Ont $18,191,743, Care Canada Ottawa Ont $4,394,416, Carleton University Ottawa Ont $1,116,646, Carr and Donald and Associates Toronto Ont $237,504, Carrier G Gatineau Que $90,227, Carrier R St-Anaclet Que $54,000, Carrière Lapointe et Associés Hull Que $55,337, CEGIR-LGL Consulting Engineers Montreal Que $1,458,572, Celldev Land Development International Inc Wendover Ont $61,824, Central Garage Uni Ottawa Ont $167,070, Centre canadien d'études et de cooperation internationale Montreal Que $2,241,632, Centro Internacional de Agricultura Tropical New York NY USA $170,492, Certec Consultation Inc Ottawa Ont $101,768, Champion Road Machinery Ltd Godrich Ont $567,572, Channer GW Ashton Ont $54,525, Chasen RR St-Leonard Que $67,322, Cherrie A Dar Es Salam Tanzania $62,543, Chipman Inc Stoney Creek Ont $163,263, Chouinard J Beauport Que $53,137, CIBA–GEIGY Canada Ltd Montreal Que $244,621, Clarke JOS North Vancouver BC $96,523, Claveau J Cap Rouge Que $78,939, Clements DC Killarney Man $60,278, Clipstone NH Calgary Alta $56,770, Club 2/3 Inc Montreal Que $280,032, CO-GENAR Ltée Ottawa Ont $2,496,104, Coady International Institute Antigonish NS $995,978, Coastal Associates and Consultants Ltd St John's Nfld $55,470, Cochrane Dunlop Industrial Products Stoney Creek Ont $264,892, Cogesult Inc Montreal Que $1,011,568, Coles Associates Ltd Charlottetown PEI $50,802, Comeau RA Calgary Alta $62,084, Confédération des caisses populaires et d'économie Desjardins du Québec Levis Que $514,178, Connaught Laboratories Ltd Willowdale Ont $3,605,707, Conseils Canadien de cooperation internationale Levis Que $280,000, Consortium MAN Sometal Pointe-Claire Que $7,492,977, Co-op Union of Canada Ottawa Ont $383,110, Coopérative d'animation et de consultation Montreal Que $96,500, Corma Inc Concord Ont $225,432, Cowater International Ottawa Ont $67,644, WH Crandall and Associates Ltd Moncton NB $100,658, Crippen International Ltd North Vancouver BC $322,025, Cumming-Cockburn and Associates Ltd Willowdale Ont $87,013, DGB Consultants Montreal Que $54,817, DLM Consortium Ottawa Ont $1,065,600, DPA Group Inc Halifax NS $398,237, Dalhousie University Halifax NS $1,493,595, Dancose J Aylmer Que $72,820, Danzas Canada International Transportation Ltd Winnipeg Man $81,156, De Havilland Aircraft of Canada Ltd Downsview Ont $6,261,578, Delcanda Engineers Planners and Economist International Ltd Don Mills Ont $1,516,573, Deloitte Haskins and Sells Associates Toronto Ont $330,679, Department of Agricultural Research Education of India New Delhi India $253,802, Department of Communications Ottawa Ont $1,756,537, Department of Energy, Mines and Resources Ottawa Ont $256,777, Department of External Affairs Ottawa Ont $48,996,474, Department of Fisheries and Oceans Ottawa Ont $75,484, Department of National Revenue Taxation Ottawa Ont $803,606, Department of Transport Ottawa Ont $7,562,283, Department of Veterans Affairs Charlottetown PEI $352,263, Desbiens P Vancouver BC $65,089, Desloges C Quebec Que $64,031, Dhankuta Community Medicine Auxiliary Training Centre Project Ottawa Ont $250,000, Digamma International Development Consultants Ltd Ottawa Ont $66,153, Dion HG Agricultural Consultant Hull Que $52,645, Dominica $368,920, Dominion Electric and Equipment Co Scarborough Ont $59,071, Dominion Raw Materials Ltd Ottawa Ont $1,483,640, Domtar Inc Montreal Que $72,632, Douserv BCI Inc Montreal Que $4,068,818, Drummond Business Forms Ltd Boucherville Que $73,585, Drummond McCall Inc Hamilton Ont $70,307, Dubeau JP Brossard Que $53,335, Dufour C Pte-Claire Que $51,615, Dunberry A Montreal Que $50,406, Dunska K Montreal Que $53,290, Dupont Canada Inc Mississauga Ont $1,382,711, Durocher JE Quebec Que $61,829, Dussault C Calgary Alta $57,498, Dutech Consultants Inc Montreal Que $134,014, Ecodyne Ltd Oakville Ont $1,155,476, Ecole des hautes études commerciales Montreal Que $980,290, Ecole nationale d'administration publique Ste-Foy Que $1,747,280, Ecole polytechnique de Montreal Montreal Que $3,660,150, Econosult Inc Montreal Que $1,127,622, Edpra Consulting Inc Ottawa Ont $121,473, Electro Sonic Inc Willowdale Ont $83,462, Elof Hansson Canada Ltd Montreal Que $1,970,062, Emballage et déménagement international Ville St-Laurent Que $90,410, Emmanual International Stouffville Ont $73,895, Equipa International Brossard Que $261,551, Equipment Rapco Inc St-Laurent Que $147,265, Equipment Sales and Services Ltd Rexdale Ont $879,643, Euro-Action Acord London England $500,000, Evans-Kennedy Construction Ltd London Ont $154,400, Experco Ltée Drummondville Que $1,233,507, Family Service Canada Ottawa Ont $55,000, Federal Pioneer Ltd Toronto Ont $273,263, Fedoruk A Winnipeg Man $56,162, Fenton JK Olds Alta $55,848, Firestone Canada Inc Stoney Creek Ont $697,896, Fisher Scientific Co Ltd Ottawa Ont $115,455, Flygt Canada Vancouver BC $51,269, Food and Agriculture Organization Rome Italy $297,569, Foundation for International Training Don Mills Ont $493,250, Foundation of Canada Ltd Danderand Sweden $5,614,593, Fundacion para la application y ensenanza de la ciencias Cali Colombia $60,000, GEC Diesels Inc Toronto Ont $95,387, Gagnair Consultants Ltée Montreal Que $191,397, Gagnon G Laval Que $79,297, Galen Communications Inc Stittsville Ont $73,925, Garand International Telecommunications Ltd Edmonton Alta $113,237, Gardiner Thornton Partnership Vancouver BC $91,241, Gaucher Pringle Consultants Ltd Montreal Que $51,530, General Home System Ltd Hensall Ont $75,826, General Motors of Canada Ltd Montreal Que $560,852, General Tire Canada Ltd Barrie Ont $257,729, Geomines Ltée Montreal Que $1,343,109, Geophysique GPR International Longueuil Que $494,514, George E Failing Supply Co Ltd Edmonton Alta $83,396, Geovision Corp Ottawa Ont $72,005, Geyay B J Montreal Que $77,568, Gifford DB North Bay Ont $52,657, Golder Associates Eastern Canada Ltd Rexdale Ont $108,415, Goss Gilroy and Associates Ltd Ottawa Ont $154,400, Greaves F Calgary Alta $98,627, Gretsinger LE Pine Falls Man $85,519, Groupe Poulin Theriault Ltée Quebec Que $820,897, Guezel JC Boucherville Que $58,028, Guitard A Montreal Que $59,051, HJ Saaltink and Associates Ltd Mount Lehman BC $84,521, HN Engineering Burnaby BC $204,562, Hamilton and Associates Consulting Engineers Ottawa Ont $93,637, Hampson B Ottawa Ont $55,857, Hawker Siddeley Canada Inc Trenton NS $6,672,845, Hayet HJ Quebec Que $51,824, Hewitt Equipment Ltd Pointe-Claire Que $816,715, Hitesi Products Inc Varennes Que $80,029, Horizons of Friendship Cobourg Ont $235,470, Hotel Plaza de la Chaudière Hull Que $70,566, Hounzangbe AE Aylmer Que $55,813, Howe International Ottawa Ont $105,080, Hulstein RR Port Hastings NS $73,944, Hydro-Quebec International Montreal Que $1,779,131, Hydrosult Inc Montreal Que $129,453, Ingersoll-Rand Canada Inc Montreal Que $1,048,917, Inmanex Inc Nepean Ont $108,961, Inno-Tech Developments Ltd Ottawa Ont $79,100, Institut international de la communication Montreal Que $1,230,738, Institute for Research on Public Policy Victoria BC $115,714, Institute for Study and Applications for Integrated Development Toronto Ont $416,150, Intagro Consultants Inc Montreal Que $201,702, Inter Pares Ottawa Ont $1,173,090, Interdaco Ottawa Ont $183,439, Interimco Projects Engineering Corp Ottawa Ont $414,088, Intermove Canada Ltd Dollard des

EXTERNAL AFFAIRS—*Continued*

Ormeaux Que $65,913, International Centre for Diarrhoeal Disease Research-Bangladesh Dhaka Bangladesh $1,252,000, International Council for Research in Agro-Forestry Nairobi Kenya $78,200, International Development Associates Ottawa Ont $12,671,341, International Development Organization Toronto Ont $135,938, International Development Research Centre Ottawa Ont $1,921,949, International Harvester Ottawa Ont $146,597, International Institute for Environment and Development Washington DC USA $200,000, International Maize and Wheat Improvement Centre Chicago Ill USA $2,125,985, International Rice Research Institute Manila Philippines $1,845,605, International Union for Conservation of Nature and Natural Resources Gland Switzerland $50,000, Ivanski G Lasalle Que $60,612, J Larocque Drilling Supplies Ltd Laval Que $90,925, J Pascal Inc Montreal Que $404,883, Jackson WB Calgary Alta $97,028, Jadcan Equipment Ltd Bolton Ont $64,263, JAK International Toronto Ont $132,568, James F Hickling Management Consultants Inc Ottawa Ont $399,159, Jamesway Co Cambridge Ont $66,902, Janin Construction Ltd Montreal Que $3,826,927, Janus Hall Associates Ottawa Ont $73,882, JH Ryder Machinerie Ltée Pointe Claire Que $657,323, JKS Boyles International Inc Toronto Ont $216,916, John Van Nostrand Associates Ltd Toronto Ont $81,170, Johnston DHD Oakville Ont $56,025, Jolicœur P Montreal Que $91,108, Jones DJ Cobourg Ont $73,508, K Bird Project Kathmandu Nepal $1,443,951, Kalucki AJ Cote-St-Luc Que $67,902, KB Watson Engineering Inc Kanata Ont $106,107, Kelly GF Pointe Claire Que $104,828, Ken Dunbar Ltd Richmond Ont $107,290, Kenting Earth Science Ltd Ottawa Ont $1,715,319, Kenya $500,604, Ker Priestman and Associates Ltd Victoria BC $196,538, Kieran PR Ottawa Ont $107,265, Kleinfeldt Consultants Ltd Brampton Ont $704,298, Koot Consolidated International Ltd Ottawa Ont $182,162, Kuehne and Nagel International Ltd Montreal Que $1,865,526, Lab-Volt Ltd Montreal Que $141,185, Lachance-Rossetti A Sillery Que $50,045, Lafontaine Cowie Buratto and Associates Windsor Ont $55,151, Lajoie JM Terrebonne Que $51,777, Lalonde Girouard Letendre et Associes Montreal Que $502,108, Lalonde-Morisset MA Ottawa Ont $87,274, Lamontagne A Sillery Que $93,508, Landry JP Val d'Or Que $55,583, Lantagne M McMasterville Que $68,623, Lapierre JR St-Bruno de Montarville Que $62,479, Latour C St-Eustache Que $56,889, Lauzier Little Inc La Salle Que $630,056, Lavalin International Inc Montreal Que $4,080,712, Laventhol and Horwath Toronto Ont $287,584, Leal GR Gloucester Ont $128,340, Leclerc A Chomedey Que $76,117, Leeson JIP Calgary Alta $102,257, Legere Industrial Supplies Ltd Ottawa Ont $175,841, Lemerise MJ Upton Que $62,870, Leopold and Stevens Beaver Town USA $81,089, Les Industries PAK Inc Laprairie Que $219,570, Livingston International Inc Toronto Ont $386,009, Loeffler KW Ottawa Ont $59,935, Logtrans Ltd Montreal Que $89,327, Longyear Canada Inc North Bay Ont $138,191, Loubser Consultants Inc Manotick Ont $101,070, Louson-Desonite Inc Don Mills Ont $97,208, Ju J Ste Foy Que $68,969, Lucas Industries Canada Ltd Richmond Hill Ont $63,046, MacCosham Edmonton Alta $73,141, MacLaren Engineering Inc Ottawa Ont $250,684, MacLeod J Ottawa Ont $67,011, Madakia HO St John's Nfld $51,462, Mahy G Conkary Guinee $71,028, Malawi $941,385, Mallette Major Martin Montreal Que $71,000, Malone Given Parsons Ltd Willowdale Ont $237,773, Manitoba Institute of Management Winnipeg Man $464,940, Marbeck Resource Consultants Ottawa Ont $58,179, Marine Industries Ltd Sorel Que $3,541,976, Markham Electric Ltd Markham Ont $838,590, Marshall Macklin Monaghan Ltd Don Mills Ont $1,183,893, Marubeni Corp Tokyo Japan $174,781, Massey-Ferguson Ltd Toronto Ont $2,390,435, Maughan Railway Consulting Services Inc Montreal Que $66,610, Mauritius $196,200, MBL International Contractors Inc Windsor Ont $606,758, McClenaghan K Gloucester Ont $91,000, McElhanney Group Ltd Vancouver BC $1,321,358, McGill University Montreal Que $74,247, McMaster University Hamilton Ont $521,450, Memorial University St John's Nfld $391,066, Mennonite Central Committee of Canada Winnipeg Man $74,710, Mennonite Economic Development Assoc of Canada Winnipeg Man $119,158, Mercier GG Loretteville Que $62,964, Metcan Fabrication Inc Ottawa Ont $117,059, Metzger Engineering Ltd Vancouver BC $82,621, Michelin Commercial Division St-Laurent Que $151,955, Microtel Ltée Burnaby BC $447,788, Ministère des relations internationales du Québec Quebec Que $984,799, Mitchell RJ Ottawa Ont $56,131, Mitel Corp Kanata Ont $129,475, MM Dillon Ltd Willowdale Ont $366,446, MMB Rural Development Corp Ottawa Ont $377,104, Mohammad A Edmonton Alta $61,452, Montcalm G Niamey Niger $75,913, Montreal Engineering Co Ltd Montreal Que $4,149,687, Motor Coils Manufacturing Co Brockville Ont $107,889, Motorola Canada Ltd Willowdale Ont $177,847, MT Ellis and Associates Ltd Ottawa Ont $249,200, National Film Board of Canada Montreal Que $1,007,577, National Research Council Ottawa Ont $136,065, Natural Sciences and Engineering Research Council of Canada Ottawa Ont $220,280, Navair Ltd Mississauga Ont $129,646, NB Department of Agriculture and Rural Development Fredericton NB $1,366,272, ND Lea and Associates Vancouver BC $644,739, Neilsen KF Calgary Alta $66,614, Norenco Associates Ltd Winnipeg Man $243,661, Normand R Kinshasa Zaire $68,996, North-South Intermedium Ltd Nepean Ont $69,939, Northwest Hydraulic Consultants Vancouver BC $958,477, Nova Port Ltd Halifax NS $395,793, Nowsco Well Services Ltd Calgary Alta $1,213,702, NS Inter Enr Montreal Que $100,221, Nutrite Inc Brossard Que $2,075,484, Office of the Auditor General Ottawa Ont $941,151, Ontario Hydro Toronto Ont $2,017,037, Ontario Institute for Studies in Education Toronto Ont $290,000, Ontario Ministry of Agriculture and Food Toronto Ont $832,000, Ontario Ministry of Natural Resources Toronto Ont $754,669, Open Learning Institute of BC Richmond BC $174,600, Operation Eyesight Universal Calgary Alta $100,000, Organisation canadienne pour la solidarité et le développement Montreal Que $100,000, Organisation catholique canadienne pour le développement et la paix Montreal Que $228,000, Organization for Co-operation in Overseas Development Winnipeg Man $200,000, Organization for Economic Co-operation and Development Paris France $210,000, Ormat Turbines (1965) Ltd Yavne Israel $64,459, Ouellette G Laval Que $55,641, Overseas Canadian Project Management Planning Inc Charlottetown PEI $53,868, Oxfam-Canada Ottawa Ont $104,500, Pacific Truck and Trailer Ltd Vancouver BC $213,300, Palmer FC Orleans Ont $67,743, Panalpina Inc Montreal Que $1,114,376, Paterson Grant and Watson Ltd Toronto Ont $87,465, PE Bingham and Associates Ltd Maple Ridge BC $199,614, Perch DJ Vancouver BC $54,670, Perkin Elmer Ltée Montreal Que $54,786, Perreault M Ottawa Ont $59,075, Peter Eglinton Associates Ltd Ottawa Ont $116,149, Peter Malburg Associates Inc Westmount Que $92,892, Petrosul International Ltd Vancouver BC $2,534,279, Phaneuf Gravelle Blain and Associates Montreal Que $157,750, Photosur Inc Montreal Que $403,877, Piteau and Associates Ltd Vancouver BC $240,183, Plan Tel Inc Montreal Que $72,841, Plante R Pointe-au-Père Que $76,888, Plenty Canada Lanark Ont $267,780, Pluritec-Shawinigan Inc Montreal Que $1,039,137, Posgate DW Victoria BC $54,481, Potash and Phosphate Institute of Canada Toronto Ont $309,500, Potash Co of Canada Ltd Toronto Ont $3,642,461, Powell Equipment (1978) Ltd Winnipeg Man $227,095, Power Plan Consultants Inc Westmount Que $184,042, Prairie Horizons Ltd Winnipeg Man $73,963, Preault P Gloucester Ont $87,139, Pringle RG Wayne USA $69,920, Profreight International Inc Ottawa Ont $82,952, Protos Shipping Ltd Montreal Que $63,863, Pumpenboese KG Postfach West Germany $102,451, Queen's University Kingston Ont $382,495, R Angus Alberta Ltd Edmonton Alta $191,194, RL Walker and Partners Ltd Ottawa Ont $105,872, Raymond Chabot Martin Pare Cie Ottawa Ont $159,280, Redhead JA Ottawa Ont $68,531, Redirack Ltd Weston Ont $90,295, Regor International Inc Montreal Que $126,367, Reid Collins and

EXTERNAL AFFAIRS—*Continued*

Associates Ltd Vancouver BC $759,313, Reid WS Thornhill Ont $76,856, Rejean Remillard and Associates Valleyfield Que $85,545, Renard JP Chomedey Que $56,996, Renewable Energy Resource Information Centre Bangkok Thailand $1,327,777, Research and Productivity Council Fredericton NB $79,975, Rigby Trade Ltd Hamilton Ont $89,756, Resource Management Consultants Ltd Toronto Ont $66,523, Robbins and Myers Canada Ltd Brantford Ont $52,529, Robert S Broughton Consultants Inc Beaconsfield Que $147,242, Robertson CW Napanese Ont $70,505, Roche Ltée Groupe Conseil Ste-Foy Que $1,323,512, Rossetti D Sillery Que $56,217, Rotter R Winnipeg Man $76,697, Royal Architectual Institute of Canada Ottawa Ont $348,639, Royal Canadian Mounted Police Ottawa Ont $127,516, Rudner M Ottawa Ont $60,267, Rural Science and Technology Institute Toronto Ont $80,028, SDS Hydrogeo Canada Montreal Que $542,641, SAB Nife Corp Scarborough Ont $52,800, Sabex International Ltée Longueuil Que $69,000, Saguenay Maritime Ltée Montreal Que $63,606, Salasan Associates Inc Winnipeg Man $59,297, Sam-Ell M Longueuil Que $54,626, Sanmuganathan PS Winnipeg Man $59,411, Sarioglu G Calgary Alta $86,015, Savard B Ile-des-Sœurs Que $53,745, SCAC Transport Inc Lachine Que $1,195,830, Scepter Manufacturing Company Ltd Scarborough Ont $101,247, Schneider F Milner BC $55,625, Scintrex Ltd Concord Ont $57,219, Scoralin-Dillingham Joint Venture North Vancouver BC $2,370,472, Sea Air/Minshall International Forwarders Mississauga Ont $258,440, Semex Canada Guelph Ont $423,670, Service de formation F Lessard Enr St-Gregoire Que $75,210, Service Québecair Inc St-Laurent Que $1,586,403, Shawinigan Consultants Inc Montreal Que $4,465,496, Sicotte A Montreal Que $55,374, Sigesco Ltee St-Basile-le-Grand Que $326,051, Sima Géographes-Conseils Ltée Montreal Que $71,778, Simons Resource Consultants Montreal Que $1,183,909, Sintra Ltée Ville St-Laurent Que $5,603,008, Sintra-Transelec-Belt St-Laurent Que $8,554,053, Sinyard A Mississauga Ont $52,054, Smart K Witless Bay Nfld $82,041, Smith C North Vancouver BC $145,165, Smith R Cote St-Luc Que $55,456, Snap-on Tools of Canada Ville St-Laurent Que $69,743, SNC Deseau Montreal Que $553,630, SNC Inc Montreal Que $5,945,860, Société conseil Sofidem Inc Montreal Que $87,470, Société nouvelle des établissements Mengin Paris France $121,516, Sofrecom Paris France $64,240, Soontiens LJ Yarmouth County NS $54,585, South East Asian Ministry of Education Organization Bangkok Thailand $830,235, Spar Aerospatiale Ltée Ste-Anne-de-Bellevue Que $674,523, SSC—Accounting Services Branch Ottawa Ont $148,453, SSC—Bureau of Management Consulting Ottawa Ont $3,725,206, SSC—Canadian Government Film and Video Control Ottawa Ont $324,782, SSC—Canadian Government Printing Services Hull Que $83,302, SSC—General Services Hull Que $954,142, SSC—General Supply Hull Que $1,565,627, SSC—Management Services Ottawa Ont $586,429, St Kitts $500,325, St Mary's University Halifax NS $1,222,666, Standard Council of Canada Ottawa Ont $50,000, Stanley and Associates Engineering Ltd Edmonton Alta $701,309, Stasiak RT Calgary Alta $75,913, Stothert Group Inc Vancouver BC $98,739, Strategic Management Systems International Ottawa Ont $145,240 Surgenor Truck Center Ottawa Ont $64,949, Swan Wooster Engineering Co Ltd Vancouver BC $167,967, Swan-Lea-Interail Vancouver BC $202,805, Swinimer KB Gloucester Ont $52,901, Sydney Steel Corp Sydney NS $5,596,747, Sylvestre BE Niamey Niger $62,066, Syndel International Inc Vancouver BC $66,888, Systems Applications Inc Cleveland Heights Ohio USA $97,500, T Pringle and Sons Ltd Montreal Que $384,430, Talisman Land Resource Consulting Vancouver BC $648,728, Taylor Instruments Toronto Ont $122,022, TE Body and Associates Ltd Ottawa Ont $121,063, Technical Services Council Toronto Ont $100,401, Technicon Canada Inc St-Laurent Que $58,440, Tecsult International Ltd Montreal Que $139,497, Teknica Resource Development Ltd Calgary Alta $210,707, Teleconsult Ltd Vancouver BC $158,608, Telehigue M Montreal Que $65,756, Telfer Wade Collins Insurance Brokers Ltd Montreal Que $131,779, Terra Surveys Ltd Ottawa Ont $439,885, Texaco Canada Inc Don Mills Ont $60,652, Thai CT Montreal Que $65,689, Thibault N La Plaine Que $53,374, Thibeault DA Lima Peru $54,885, Thomas N Mallorytown Ont $91,804, Thompson JY Trois-Rivieres Que $56,118, Thomson S Ottawa Ont $50,110, Thomson-CSF Telephone Paris France $132,217, Thurlow and Associates Ottawa Ont $115,947, Timberjack Inc Woodstock Ont $90,736, Tinkerbell Communications Inc Toronto Ont $123,746, TM Thomson and Associates Ltd Victoria BC $1,854,566, Todd SMS Ottawa Ont $54,425, Transconsult Ltd Montreal Que $393,353, Transit International FPS Inc Lachine Que $74,199, Treasury of Ontario Toronto Ont $103,082, Tremblay CJ Rockforest Que $74,104, Trenton Machine Tool Trenton Ont $96,404, Tri Ocean Engineering Ltd Calgary Alta $103,114, Trimac Consulting Services Ltd Calgary Alta $288,395, Trimbee Mill Equipment Cambridge Ont $52,266, Unigec Experts Conseils Chicoutimi Que $54,757, Uniroyal Ltd Kitchener Ont $161,000, United Nations Children's Fund Toronto Ont $7,678,127, United Nations Development Program New York NY USA $2,230,906, United Nations Economic Commission for Latin America Project Trust Fund New York NY USA $812,026, United Nations for Population Activities New York NY USA $200,000, United Nations High Commissioner for Refugees Geneva Switzerland $500,000, United Nations Non Governmental Liaison Services New York NY USA $140,648, Universal Paper Export Co Ltd Montreal Que $1,373,739, Universalia Management System Ltd Montreal Que $248,919, Universities of: Montréal Montreal Que $644,502, Sherbrooke Sherbrooke Que $728,859, Québec à Montréal Montreal Que $630,650, Laval Quebec Que $1,761,314, Alberta Edmonton Alta $493,531, British Columbia Vancouver BC $664,504, Calgary Calgary Alta $214,433, Guelph Guelph Ont $1,164,607, Manitoba Winnipeg Man $846,907, New Brunswick Fredericton NB $498,627, Ottawa Ottawa Ont $1,103,737, Saskatchewan Saskatoon Sask $214,201, Toronto Toronto Ont $1,439,335, Waterloo Waterloo Ont $208,990, Western Ontario London Ont $656,274, Winnipeg Winnipeg Man $100,000, Urgel Delisle et Associés St-Charles-sur-le-Richelieu Que $98,666, Vance HN Edmonton Alta $59,981, Vetrepharm Inc London Ont $946,180, Viceroy Fluid Power Ltd Rexdale Ont $66,372, Wabco Ltd Hamilton Ont $182,782, Waddington Associates Nepean Ont $59,949, Walsh and Brais Satom Niamey Niger $11,253,443, Wardrop-Deloitte Winnipeg Man $398,557, Western Photogrammetry Edmonton Alta $295,906, Western Star Trucks Inc Don Mills Ont $231,332, WHE Process Systems Ltd Downsview Ont $83,840, Whitman Benn and Associates Ltd Halifax NS $96,725, William G Matthews Associates Ottawa Ont $53,712, Williams and Wilson Montreal Que $80,078, Wilson DR Ottawa Ont $52,132, WL Wardrop and Associates Ltd Winnipeg Man $934,104, Worbets WT Edmonton Alta $87,775, World Food Day Assoc of Canada Ottawa Ont $135,000, World Health Organization Zurich Switzerland $542,500, World Relief Canada Willowdale Ont $500,000, World University Services Canada Ottawa Ont $8,532,510, Wyeth Ltd Windsor Ont $861,605, Yanpi Inc Montreal Que $962,060, Yaxley E Nepean Ont $59,544, York University Downsview Ont $283,913.

Contributions to Canadian international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special administrative expenses directly related thereto $153,369,478 —Adventist Development and Relief Agency Oshawa Ont $541,558, African Assoc of Public Administration New Delhi India $60,000, African Inland Mission Scarborough Ont $298,203, African Medical Research Foundation Pickering Ont $72,187, African Wildlife Husbandry Development Assoc Mississauga Ont $295,000, Aga Khan Foundation Canada Vancouver BC $999,800, Agricultural

EXTERNAL AFFAIRS—*Continued*

and Rural Management Toronto Ont $71,000, Agricultural Development Corporation of Saskatchewan Regina Sask $124,850, Agricultural Institute of Canada Ottawa Ont $67,475, Anglican Church of Canada Toronto Ont $1,077,383, Asian Institute of Management New Delhi India $161,820, Assistance médicale internationale Montreal Que $520,000, Assoc des administrateurs des services de santé Montreal Que $75,515, Assoc of Canadian Community Colleges Toronto Ont $3,350,100, Assoc pour le développement participé Longueuil Que $243,842, Assoc québécoise pour l'avancement des Nations Unies Gatineau Que $152,102, Assoc québécoise des organismes de coopération internationale Montreal Que $421,900, Assoc of Universities and Colleges of Canada Ottawa Ont $386,592, Au Carrefour des Cèdres Montreal Que $100,590, Banff School of Advanced Management Banff Alta $68,000, Boy Scouts of Canada Ottawa Ont $119,004, Brandon University Brandon Man $60,340, Brazil-Canada Chamber of Commerce Toronto Ont $72,000, Camrose One World Centre Camrose Alta $300,000, Canadian Bureau for International Education Vancouver BC $344,800, Canadian Commercial Co-operation Ottawa Ont $121,680, Canadian Comprehensive Auditing Foundation Ottawa Ont $195,415, Canadian Council of Churches Toronto Ont $415,473, Canadian Council for International Co-operation Ottawa Ont $12,781,986, Canadian Crossroads International Toronto Ont $1,063,538, Canadian Executive Services Overseas Toronto Ont $2,100,000, Canadian Federation of Deans of Management and Administration Studies Ottawa Ont $80,803, Canadian Food for Children Toronto Ont $54,414, Canadian Foundation for Caribbean Development and Co-operation Inc Ottawa Ont $77,001, Canadian Home Economics Assoc Ottawa Ont $278,999, Canadian Hunger Foundation Ottawa Ont $434,607, Canadian Institute of Cultural Affairs Toronto Ont $50,000, Canadian Institute of Surveying Ottawa Ont $106,751, Canadian Labour Congress Ottawa Ont $713,960, Canadian Lutheran World Relief Winnipeg Man $2,253,850, Canadian National Institute for the Blind Toronto Ont $199,901, Canadian Nurses Assoc Ottawa Ont $176,250, Canadian Organization for Development through Education Ottawa Ont $2,800,375, Canadian Organization for Rehabilitation through Training Montreal Que $837,864, Canadian Public Health Assoc Ottawa Ont $783,694, Canadian Red Cross Society Toronto Ont $701,385, Canadian Saints Outreach New Liskeard Ont $79,996, Canadian Save the Children Fund Toronto Ont $1,355,680, Canadian Society for Non Destructive Testing Foundation Hamilton Ont $398,310, Canadian Teacher's Federation Ottawa Ont $1,259,310, Canadian Unicef Committee Toronto Ont $4,182,712, Cardinal Léger et ses œuvres Montreal Que $1,361,939, Care Canada Ottawa Ont $2,711,677, Caribbean Community Secretariat Georgetown Guyana $70,338, Carleton University Ottawa Ont $250,344, Carrefour de solidarité internationale Sherbrooke Que $157,135, Carrefour International Montreal Que $63,888, Carrefour Tiers-Monde Inc Quebec Que $103,576, CEGEP de Rivière du Loup Riviere du Loup Que $246,000, Centre amitié de solidarité internationale de la région de l'amiante Thetford Mines Que $101,325, Centre canadien d'études et de coopération internationale Montreal Que $6,303,604, Centre missionnaire des Oblats Montreal Que $454,234, Centre solidarité d'Alma Alma Que $68,600, Christian Reformed World Relief Committee Burlington Ont $592,900, Club ⅓ Inc Montreal Que $1,357,031, Coady International Institute Antigonish NS $942,279, Collaboration santé internationale Quebec Que $395,503, Collège de Maisonneuve Montreal Que $100,000, Collège Lionel Groulx Ste Therese Que $110,000, Commonwealth Trade Union Council Montreal Que $146,318, Compassion of Canada London Ont $202,422, Confédération des caisses populaires et d'économie Desjardins du Québec Levis Que $992,189, Consumers' Assoc of Canada Ottawa Ont $60,469, Coopérative d'animation et de consultation Montreal Que $73,994, Co-operative Development Foundation Ottawa Ont $2,325,407, Coopérative Nord-Sud en éducation Montreal Que $117,329, Co-Workers of Mother Teresa in Canada Ont $271,373, La croix d'or Outremont Que $99,000, CUSO Ottawa Ont $12,256,650, Customs Co-operation Council Brussels Belgium $81,000, Dalhousie University Halifax NS $224,479, Development Education Centre Toronto Ont $119,243, Development Education Co-ordinating Council of Alberta Calgary Alta $500,898, Eastern and Southern African Management Institute Ottawa Ont $110,175, Ecole nationale d'administration publique Ste-Foy Que $83,646, Emmanual Relief and Rehabilitation International Stouffville Ont $160,000, Entraide missionnaire Inc Montreal Que $120,000, Fondation Crudem Canado-Haïti Rosemere Que $134,328, Fondation de La Salle Lachine Que $64,422 Fondation Internationale Roncalli Montreal Que $338,891, Forum Fisheries Agency Honiara Salomon Islands $140,405, Foster Parents Plan of Canada Toronto Ont $4,900,219, Foundation for International Training Don Mills Ont $251,500, Girl Guides of Canada Toronto Ont $74,000, Global Village (Nanaimo) Nanaimo BC $54,750, Gouvernement Provincial du Québec Quebec Que $122,000, Guelph International Resources Centre Guelph Ont $63,000, Gurka Welfare Trust Canada Toronto Ont $349,500, Help the Aged Ottawa Ont $104,651, Holy Ghost Father Toronto Ont $79,962, Hope International Development Agency New Westminster BC $638,077, Horizons of Frienship Cobourg Ont $595,955, Institut Armand Frappier Laval Que $107,030, Institut Canadien d'éducation des adultes Cobourg Ont $230,950, Institut Fame Pereo Montreal Que $500,000, Institut recherche en clinique à Montréal Montreal Que $77,130, Institute for Development Education through the Arts Ottawa Ont $91,350, Inter Church Fund for International Development Toronto Ont $1,646,191, Interflower Brussels Belgium $5,577,277, International Child Care of Canada St Catharines Ont $419,578, International Defence and Aid Fund for South Africa Ottawa Ont $485,186, International Development Education Resources Assoc Vancouver BC $121,000, Inter Pares Ottawa Ont $1,143,588, Jamaica Self-Help Organization Peterborough Ont $71,425, Jeunesse Canada monde Montreal Que $6,944,318, Jeunesse du monde Quebec Que $226,780, K-W Overseas Aid Inc Waterloo Ont $105,140, Laval University Quebec Que $405,226, Leprosy Mission of Canada Don Mills Ont $77,040, Lester B Pearson College Victoria BC $436,300, London Cross-Cultural Learner Centre Vancouver BC $153,230, Maheu Noiseux et Cie Montreal Que $53,650, Manitoba Council for International Co-operation Winnipeg Man $287,393, Manitoba Institute of Management Winnipeg Man $418,201, Manitoba University Winnipeg Man $105,958, Match International Centre Ottawa Ont $375,857, McGill University Montreal Que $677,171, Memorial University of Newfoundland St John's Nfld $370,850, Mennonite Brethren Missions and Services Winnipeg Man $198,933, Mennonite Central Committee of Canada Winnipeg Man $2,486,938, Mennonite Economic Development Assoc of Canada Winnipeg Man $834,028, Mission Aviation Fellowship of Canada Guelph Ont $211,933, Moncton University Moncton NB $160,000, Mount St-Vincent University Halifax NS $78,499, North-South Institute Ottawa Ont $720,000, Ontario Council for Leadership Education Administration Vancouver BC $93,900, Operation Eyesight Universal Calgary Alta $1,300,000, Organisation canadienne pour la solidarité et le développement Montreal Que $3,668,292, Organisation catholique canadienne pour le développement et la paix Montreal Que $7,359,780, Organization for Co-operation in Overseas Development Winnipeg Man $493,672, Ottawa Civic Hospital Ottawa Ont $70,950, Oxfam Canada Ottawa Ont $1,175,432, Oxfam Québec Montreal Que $444,776, Participatory Research Group Toronto Ont $68,420, Plan Nagua Inc Charlesbourg Que $73,931, Planned Parenthood Federation of Canada Ottawa Ont $57,169, Plenty Canada Lanark Ont $569,154, Presbytarian Church in Canada Don Mills Ont $294,644, Prodeva FIC Inc Montreal Que $271,722, Provincial Government of Nova Scotia Halifax NS $62,658, Pueblito Canada Inc Toronto Ont $164,987, Quebec University in Montreal Montreal Que $175,032, Queen's University Kingston Ont $157,607, Rotary Club of Guelph Guelph Ont $831,460, Ryerson

EXTERNAL AFFAIRS—*Continued*

Polytechnical Institute Guelph Ont $58,686, Saskatchewan Council for International Co-operation Regina Sask $379,024, Save the Children Fund of BC Vancouver BC $268,488, Save a Family Plan London Ont $162,337, Secours aux Lépreux Montreal Que $173,075, Sir Edmond Hillary Foundation Toronto Ont $99,550, Société de coopération pour le développement international Sillery Que $654,066, Société de développement international Desjardins (1985) Inc Montreal Que $3,155,144, Society of the Precious Blood Toronto Ont $70,541, Sopar-Limbour Limbour Que $274,050, South Asia Partnership Ottawa Ont $1,802,000, St Clair College of Applied Arts and Technology Windsor Ont $76,283, St John's Oxfam Committee St John's Nfld $114,150, St Mary's University Halifax NS $141,450, Sudan Interior Mission of Canada Scarborough Ont $163,512, Terre des Hommes Montreal Que $118,965, The Salvation Army Toronto Ont $616,623, Third World Medical Equipment Assoc Halifax NS $50,000, Tibetan Refugee Aid Society Vancouver BC $231,708, Trent University Peterborough Ont $123,355, Unitarian Service Committee of Canada Ottawa Ont $2,002,675, United Church of Canada Toronto Ont $1,331,392, United Nations Assoc of Canada Toronto Ont $100,500, Université St-Paul St-Laurent Que $59,416, Universities of: Alberta Edmonton Alta $279,956, British Columbia Vancouver BC $92,370, Calgary Calgary Alta $349,380, Guelph Guelph Ont $348,846, Montreal Montreal Que $155,520, Ottawa Ottawa Ont $110,741, Saskatchewan Saskatoon Sask $569,122, Waterloo Waterloo Ont $312,300, Western Ontario London Ont $118,194, Victoria International Development Education Assoc Victoria BC $73,211, Windsor Coalition for Development Windsor Ont $66,600, World Concern Canada Assoc Richmond BC $331,232, World Food Day Assoc of Canada Ottawa Ont $137,105, World Inter-Action Ottawa Ottawa Ont $54,150, World Literacy of Canada Toronto Ont $58,419, World Relief Canada Willowdale Ont $223,056, World University Services of Canada Ottawa Ont $3,718,443, World Vision of Canada Mississauga Ont $1,078,104, Wycliffe Bible Translators Canada Inc Calgary Alta $393,440, York University Downsview Ont $504,154, Young Men's Christian Assoc of Canada Ottawa Ont $1,235,649, Young Women's Christian Assoc of Canada Toronto Ont $327,159.

Incentives to Canadian private investors, institutions and organizations, developing country governments, their organizations and agencies, developing country local and regional institutions, and organizations in support of industrial co-operation programs and projects and for special administrative expenses directly related thereto $27,826,285—Acres Davy McKee Engineering Inc Toronto Ont $75,000, Acres International Ltd Niagara Falls Ont $67,186, Agrodev Canada Inc Beaconsfield Que $87,000, AG System International Montreal Que $93,170, Aloe Vera Products (Canada) Ltd Calgary Alta $54,100, Agua-Guard Sales Inc West Vancouver BC $151,500, Ardec Consulting Engineers Toronto Ont $86,776, Association of Canadian Communities Toronto Ont $120,000, Associés en planification aéroportuaire Inc Montreal Que $73,210, Ateliers Aspesie Inc St Barnabe Que $167,526, Atlas 2000 Inc Montreal Que $70,137, Atlas-Gest Inc Toronto Ont $57,938, Aviation Planning Services Ltd Montreal Que $88,358, BC Hydro Vancouver BC $86,123, Bennett Environmental Consultants Ltd Vancouver BC $178,990, Bilodeau FJD and Associates Ottawa Ont $62,000, BIRO Inc Quebec Que $671,200, Bondar Clegg and Company Ltd Ottawa Ont $50,000, Cambrian Engineering Group Ltd Mississauga Ont $73,250, Canadian Assoc for Latin America and Caribbean Toronto Ont $604,854, Canadian Energy Development Systems International Ottawa Ont $145,131, Canadian Export Assoc Ottawa Ont $592,358, Canadian Farm Tec Systems Waterloo Ont $167,825, Canadian International Construction Corp Ottawa Ont $317,905, Canadian International Power Services Inc Mississauga Ont $182,892, Canadian International Project Managers Ltd Montreal Que $1,351,001, Canadian International Technology Exchange Corp Willowdale Ont $134,319, Canadian National Consultants Ltd Montreal Que $122,200, Canadian Overseas Airlines International Ltd Richmond BC $97,965, Canadian Pacific Consulting Services Ltd Montreal Que $177,359, Canrede Ltd Willowdale Ont $211,882, Canron Inc Mississauga Ont $50,155, Caribbean Project Development Facility Washington DC USA $500,000, Centre Études Gestion Information et Recherche Montreal Que $283,094, Chabot Raymond International Inc Montreal Que $82,196, Champion Road Machinery Ltd Goderich Ont $56,932, Chemetics International Co Vancouver BC $130,560, Chimo Polyurethanes Ltd Calgary Alta $65,623, Cominco Engineering Services Ltd Vancouver BC $201,000, Connaught Laboratories Ltd Willowdale Ont $265,000, Conseillers Cofiam Inc Montreal Que $180,839, Conseillers en gestion et informatique Montreal Que $55,000, Consultasia Inc Montreal Que $183,782, Coopers and Lybrand Ottawa Ont $230,000, Crippen International Ltd Vancouver BC $296,701, Delcanda International Ltd Don Mills Ont $316,418, Dessau et Associés International Ltée Laval Que $62,563, Dominion Textile Inc Montreal Que $82,456, EAC Amy and Sons Ltd Ottawa Ont $495,872, Econofitech Ltée Montreal Que $183,152, Educansult Ltd Toronto Ont $247,703, Egypt-Canada Business Council Montreal Que $55,000, Electrolyser Corporation Ltd Etobicoke Ont $90,230, Farmwest Management Ltd Saskatoon Sask $89,413, Foundation for International Training Don Mills Ont $358,485, Gaucher Pringle Consultants Ltd Montreal Que $67,000, Gaz Metro International Inc Montreal Que $303,579, Glenayre Electronics Ltd Vancouver BC $113,912, Golder Associates Mississauga Ont $103,161, Harvest Fuel Ltd Toronto Ont $285,000, Hatch Associates Ltd Toronto Ont $220,000, Hatfield Consultants Ltd Vancouver BC $63,007, Héritage Bovigène Inc Beaconsfield Que $276,000, Howe International Ltd Ottawa Ont $136,869, Hurterfiber Constultants Inc Ottawa Ont $164,799, IBI Group Toronto Ont $271,956, Industries Lightsteel Inc Ville d'Anjou Que $89,997, Intellithec Canada Ltd Ottawa Ont $465,000, Interimco International Inc Montreal Que $213,550, International Engineering Services Inc Don Mills Ont $82,851, Janin Construction Ltée Montreal Que $50,650, Keeprite Ltd Brantford Ont $76,000, Kenting Earth Sciences Ltd Ottawa Ont $128,500, K Knight Management Ltd Ottawa Ont $153,190, Laferrière et Associés Inc Montreal Que $437,500, Lavalin International Inc Montreal Que $715,352, Leighton and Kidd Ltd Toronto Ont $53,710, LMBDS-SIDAM Inc Montreal Que $138,004, London WP and Associates Niagara Falls Ont $489,881, Maclean-Hunter Ltd Toronto Ont $98,817, Magee Robertson Vancouver BC $805,945, Maheu Noiseux et Cie Montreal Que $288,200, MCS Consultants Vancouver BC $244,752, Met-Chem Canada Inc Montreal Que $343,523, Midland Doherty Ltd Toronto Ont $57,000, Montreal Engineering Co Ltd Montreal Que $160,000, Northern Telecom International Ltd Mississauga Ont $109,000, Northwest Hydraulic Consult Ltd Vancouver BC $252,391, North West-Stewart Weir Group Edmonton Alta $164,351, Novacorp International Consulting Ltd Calgary Alta $299,308, OBOE Engineering Ltd Ottawa Ont $58,563, Ocean Fisheries Management Services Vancouver BC $54,000, PCM Construction Control Consultants Ltd Calgary Alta $115,000, Pelican International Inc Laval Que $53,850, Polysar Ltd Canada Sarnia Ont $102,001, Proctor and Redfern International Ltd Don Mills Ont $130,000, Redma Consultants Ltd Toronto Ont $52,300, Roche et Associés International Ltée Ste-Foy Que $404,408, Rosborough Boats Ltd Armdale NS $78,750, Safimar Inc Montreal Que $240,136, Sandwell and Company Ltd Vancouver BC $87,500, Shawinigan Integ Inc Vancouver BC $141,897, Simons HA (Overseas) Ltd Vancouver BC $235,248, Société de développement Eldoco Montreal Que $76,277, Société d'ingénierie Cartier Ltée Montreal Que $115,000, Sofati Ltée Montreal Que $73,770, Southam Communications Ltd Don Mills Ont $80,953, Spar Aerospace Ltd

EXTERNAL AFFAIRS—*Concluded*

Ste-Anne-de-Bellevue Que $190,655, SR Telecom Inc St-Laurent Que $50,055, Stephenson Peter and Associates Ltd Edmonton Alta $206,722, Stothert Engineering Group Ltd Vancouver BC $68,698, Surveyer Nenniger Chenevert Inc Montreal Que $667,161, Swan Wooster Engineering Co Ltd Vancouver BC $62,571, Technonet Asia Singapore $382,413, Tecsult International Ltée Montreal Que $440,051, Trade Facilitation Office of Canada Ottawa Ont $689,730, UMA Engineering Ltd Vancouver BC $89,000, UCOPAN Enterprises Ltd Montreal Que $147,838, Université de Sherbrooke Sherbrooke Que $55,000, Uraken Canada Ltée St-Eustache Que $80,000, Walsh Incorporated Montreal Que $82,000, Westar Engineering Ltd Vancouver BC $271,421.

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto $191,285,286—Agricultural Development Corp of Saskatchewan Regina Sask $57,276, Alberta Food Products Fort Saskatchewan Sask $2,472,988, BP Kent Flour Mills Ltd Virdon Man $151,480, B Terfloth and Co Canada Ltd Montreal Que $1,505,226, CSP Foods Ltd Winnipeg Man $7,932,573, Canada Packers Ltd Toronto Ont $4,652,183, Canadian Dairy Commission Ottawa Ont $8,360,828, Canadian Foodgrains Bank Assoc Montreal Que $16,000,000, Canadian Lutheran World Relief Winnipeg Man $6,250,000, Canadian Saltfish Corp St John's Nfld $1,920,456, Canadian Wheat Board Winnipeg Man $69,059,228, Canbra Foods Lethbridge Alta $247,590, Care Canada Ottawa Ont $200,000, Connors Brothers Ltd Black's Harbour NB $9,968,943, Cook's Division of Gerbro Inc Hensall Ont $73,853, Department of External Affairs Ottawa Ont $4,281,949, Dover Flour Mills Cambridge Ont $808,998, Ellison Milling Co Lethbridge Alta $395,250, Fednav Ltd Montreal Que $526,382, Fergusons Brothers of St Thomas St Thomas Ont $93,660, Great Canadian Bean Co Inc Ailpa Graig Ont $281,696, H and N Fisheries Ltd Upper Port Latour NS $639,041, Hensall District Coop Inc Hensall Ont $638,537, Kuehne and Nagel International Ltd Montreal Que $1,006,489, Locher Evers International Vancouver BC $716,313, Maple Leaf Mills Ltd Toronto Ont $3,029,260, Maritime Agency Ltd West Vancouver BC $2,196,650, Mennonite Central Committee of Canada Winnipeg Man $208,000, Mondel Transport Inc Montreal Que $2,310,649, Narp Processors Ltd Sexsmith Alta $2,689,452, National Sea Products Ltd Halifax NS $837,991, Northern Sales Co Ltd Vancouver BC $93,750, Ogilvie Flour Co Ltd Montreal Que $2,050,966, Ontario Wheat Products Chatham Ont $17,132,540, Panalpina Inc Montreal Que $1,562,984, Parrish and Heimbecker Ltd Toronto Ont $882,518, Protos Shipping Ltd Montreal Que $1,376,288, RI Smith Co Ltd Shag Harbour NS $3,917,719, RT Stow Ltd Carman Man $56,218, Robin Hood Multifoods Ltd Montreal Que $2,927,740, Roy Legumex Inc St-Jean-Baptiste Man $303,925, Rozon Milling Inc Montreal Que $108,150, SCAC Transport Canada Inc Lachine Que $699,259, SSC-Revenue Fund General Supply Hull Que $544,264, Sable Fish Packers Ltd Clark's Harbour NS $1,497,648, Saga Transport Canada Inc Montreal Que $2,376,674, Soo Line Mills 1969 Ltd Winnipeg Man $372,065, United Oil Seed Products Ltd Lloydminster Alta $3,574,613, WG Thompson and Sons Ltd Bleinheim Ont $633,800, World Food Program Winnipeg Man $1,319,797.

Contributions to international development institutions and organizations in support of specific development assistance programs and projects and for special administrative expenses directly related thereto $1,470,119—African Development Bank $604,185, Caribbean Development Bank $513,139, World Bank $256,072.

Contributions to international non-governmental organizations in support of development assistance programs and projects and for special administrative expenses directly related thereto $15,881,162—Aga Khan University Foundation London Ont $100,000, Assoc africaine d'éducation pour le développement Dakar Senegal $255,000, Assoc mondiale de la prospective sociale Geneva Switzerland $95,000, Assoc of Commonwealth Universities London England $125,000, Assoc of Geoscientists for International Development London England $50,000, Assoc pour le développement naturel d'une architecture et d'un urbanisme africains Ouagadougou Haute Volta $135,000, Consejo de Education de Adultos de America Latina Santiago Chile $248,800, Disabled People's International Winnipeg Man $255,000, Environment Liaison Centre Nairobi Kenya $133,500, Euro-Action Acord London England $407,500, Foundation for International Training Don Mills Ont $438,210, Global Committee of Parliamentarians on Population and Development New York NY USA $175,000, ISIS International Trieste Italy $55,000, Innovations et réseaux pour le développement Geneva Switzerland $102,000, Institut africain pour le développement Abidjan Cote d'Ivoire $299,789, Inter-American Institute of Human Rights Geneva Switzerland $50,000, Inter-American Legal Service Assoc Bogota Columbia 96,400, Inter-American University Assoc Ste-Foy Que $98,000, Inter-Press Service Rome Italy $60,000, International Centre for Development Ottawa Ont $376,640, International Centre for Diarrhoeal Disease Research Dhaka Bangladesh $251,000, International Committee on Management of Population Program Selangor Malaysia $103,000, International Council for Adult Education Toronto Ont $449,500, International Council of Scientific Unions Toronto Ont $75,000, International Council of Voluntary Agencies Geneva Switzerland $127,500, International Development Law Institute Rome Italy $126,000, International Federation for Family Life Promotion Washington DC USA $165,000, International Institute for Environment and Development Washington DC USA $188,783, International Ocean Institute Halifax NS $150,000, International Planned Parenthood Federation London England $7,200,000, International Savings Bank Institute Geneva Switzerland $100,000, International Union Conservation of Nature Gland Switzerland $367,250, International Union for the Scientific Study of Population Liege Belgium $55,100, Latin American Institute of Training Trieste Italy $110,000, Liaison Committee for Food Corps Program International Waltham USA $306,000, Pan African Institute for Development Geneva Switzerland $330,000, Population Council New York NY USA $50,000, Program for Applied Technical Health Ottawa Ont $80,000, Service international d'appui à la formation et aux technologies de l'Ouest Sahel Dakar Senegal $75,000, Society for International Development Washington DC USA $203,000, Third World Academy of Sciences Trieste Italy $105,000, Women's World Banking New York NY USA $127,500, World Alliance of YMCA Geneva Switzerland $121,000, World Council of Indigenous People Ottawa Ont $385,000, World Organization of Scout Movement Geneva Switzerland $164,000, World Resources Institute Trieste Italy $75,000.

FINANCE $5,702,424,558

Department $5,702,014,558

FISCAL TRANSFER PAYMENTS PROGRAM $5,702,014,558

Subsidies to provinces (Constitution Acts, 1867 to 1982 and other Statutory Authority) $35,804,557—Newfoundland $9,744,145, Prince Edward Island $667,674, Nova Scotia $2,250,724, New Brunswick $1,823,587, Quebec $4,730,503, Ontario $6,057,479, Manitoba $2,192,784, Saskatchewan $2,175,375, Alberta $3,646,455, British Columbia $2,515,831.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 $5,398,589,592—Equalization Payments $5,155,797,000—Newfoundland $663,374,000, Prince

FINANCE—*Concluded*

Edward Island $131,794,000, Nova Scotia $571,338,000, New Brunswick $624,891,000, Quebec $2,744,147,000, Manitoba $420,253,000; *Payments in respect of Undistributed Income on hand Payments under Part V $7,576,*—Quebec $1,230, Ontario $6,346; *Payments under Part VIII in respect of Reciprocal Taxation $242,785,016*—Newfoundland $14,659,570, Prince Edward Island $4,452,756, Nova Scotia $22,065,053, New Brunswick $22,688,057, Quebec $57,896,251, Ontario $82,141,156, Manitoba $16,658,630, British Columbia $22,223,543.

Payments to provinces under the Public Utilities Income Tax Transfer Act $299,110,115—Newfoundland $11,240,231, Prince Edward Island $4,104,580, Quebec $4,617,839, Ontario $55,691,582, Manitoba $4,640,996, Saskatchewan $45,936, Alberta $215,974,460, British Columbia $2,655,530, Northwest Territories $87,941, Yukon $51,020.

Recovery under Federal-Provincial Fiscal Revision Act 1964, c. 26, Sec. 6, Youth Allowances Act ($251,489,706)—Quebec ($251,489,706).

Payments to provinces under the Supplementary Fiscal Equalization Payments 1982-87 Act $220,000,000—Newfoundland $15,000,000, Prince Edward Island $5,000,000, Nova Scotia $20,000,000, New Brunswick $20,000,000, Quebec $110,000,000, Manitoba $50,000,000.

Auditor General $410,000

Contribution to the Canadian Comprehensive Auditing Foundation $406,000

Grant to the International Organization of Supreme Audit Institutions $4,000

FISHERIES AND OCEANS $31,676,590

Department $31,676,590

Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economics research $360,000—Dalhousie University Halifax NS $69,000.

Membership fee—International Hydrographic Organization $25,126

Sea Use Council $15,000

Marine Sciences Research Laboratory of Memorial University, Newfoundland $150,000—Memorial University St John's Nfld $150,000.

Grant to biology students capable of taking instruction and working in the French language $112,000

Grant to the Canadian Institute of Surveying to finance the operation of the Bureau of the Fédération Internationale des Géomètres $51,000

Deficiency payments under the Fisheries Prices Support Act to seal fishermen with respect to the 1984 seal pelt harvest $233,394

Assistance towards the cost of an inter-american conference on food protection $20,000

Special assistance to self-employed Atlantic fishermen affected by abnormal ice conditions $5,306,100

Grant to the Maritime Fishermen's Union to assist in financial restructuring $300,000—Union des Pêcheurs des Maritimes Shediac NB $300,000.

Grant to the Government of Manitoba towards the cost of the construction of fishway on the Fairford Dam $25,000

Grant to the Quebec Commercial Fishermen's Alliance to defray initial structuring costs $100,000—Alliance des Pêcheurs commerciaux du Québec Quebec Que $100,000.

Assistance to the Committee on Seals and Sealing $61,684—Committee on Seals and Sealings Newmarket Ont $61,684.

Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization $1,563,737—P Anderson Souris PEI $57,784, MJR Caines Port aux Choix Nfld $113,261, Canada 100 and Owners Wilson's Beach NB $64,640, A Chiasson Bas-Caraquet NB $78,000, R Desbois Ste-Therese de Gaspe Que $125,000, Goday Enterprises Ltd Halifax NS $100,000, JP Robichaud Shippegan NB $125,000.

Contribution for Atlantic Fisheries Technological Development and Information Transfer $958,802—College of Fisheries St John's Nfld $103,131, Fishery Products International St John's Nfld $83,229, Travel Ltd Bedford NS $155,000.

Contribution towards the cost of installing bait, fish unloading, ice-making and water and power facilities approved under the Special Recovery Capital Projects Program $299,994

Contribution to registered fish plants, corporations, single individual enterprises or groups of individuals, involved in the harvesting, processing, marketing or transportation of fish in Prince Edward Island $789,337—Abegweit Seafoods Inc Charlottetown PEI $151,200, PEI Fishermen's Assoc Charlottetown PEI $76,050, Prince County Fishermen's Assoc Alberton PEI $99,000, Prince County Shellfish Assoc Ellerslie PEI $108,000.

Contribution towards the cost of purchasing New Brunswick based herring purse seiners $1,700,000

Canadian Science Writers' Association $1,500

Contribution to Atlantic commercial salmon fishermen to buy back licenses $1,064,541

Contribution to commercial licensed fishermen of the North-Shore and Lower St-Lawrence and the Magdalen Islands $5,473,181—L Albert Newport Que $85,551, G Allain Gascon Que $165,322, G Arseneau Gros Cap Que $57,210, L Beauchamps Newport Que $82,661, R Bernatchez Cloridorme Que $545,400, G Bourge Etang-du-Nord Que $227,150, Comite des Pecheurs de Bradore Bay Bradore Bay Que $50,870, R Cotton Riviere-au-Renard Que $85,551, R Cyr Grande-Entree Que $58,029, R Desbois Ste-Therese-de-Gaspe Que $475,000, R Dupuis Anse-a-Valleau Que $167,152, PA Huet Cloridorme Que $545,400, SK Josey Entry Island Que $58,177, R Langlois Matane Que $95,000, A Lapierre Iles-de-la-Madeleine Que $73,740, M Lapierre Bassin Que $75,154, M O'Connor Riviere-au-Renard Que $80,441, B Poirier Havre-aux-Maisons Que $480,000, RG Renaud Bassin Que $78,533, C Valle St-Joachim Que $258,681.

Contribution to indigenous persons or groups of Northern Quebec, related to their hunting and fishing activities $327,951—Killiniq Landholding Corp Quaqtaq Que $177,951, Northern Village Corporation of Kangiqsujuaq Kangiqsujuaq Que $150,000.

Contribution to the Canadian Sealers Association $75,000—Canadian Sealers Association St John's Nfld $53,848.

Club nautique Deschaillons $226,547—Club nautique Deschaillons Deschaillons Que $226,547.

Contribution to the International Game Fish Association to assist in the defrayal of costs of the First World Angling Conference $10,000

Contribution towards the cost of installing ice-making and ice-storage facilities under the Atlantic Fisheries Ice-Making/Storage

FISHERIES AND OCEANS—*Concluded*

Infrastructure Program $3,200,336—Aqua Fisheries Ltd Ferryland Nfld $94,043, Bay Roberts Seafoods Bay Roberts Nfld $85,378, Beothuck Fish Processors Valleyfield Nfld $200,000, Calvert Fish Industries Ltd Calvert Nfld $84,727, Cape Broyle Sea Products Cape Broyle Nfld $96,000, Cheticamp Packers Ltd Cheticamp NS $60,000, Clarenville Ocean Products St John's Nfld $96,134, Coleys Point Fisheries Ltd Harbour Grace Nfld $74,540, Comité de Pêcheurs de Kegaska Kegaska Que $88,658, Comité de Pêcheurs de Lourdes-du-Blanc-Sablon Blanc-Sablon Que $75,955, Connors Bors Ltd Isle aux Morts Nfld $117,854, Daley Brothers Ltd St Joseph's Nfld $93,780, HB Dawe Ltd Cupids Nfld $89,185, James Doyle & Sons Ltd St Barbe Nfld $110,163, Fishery Products Ltd St John's Nfld $116,986, Fogo Island Co-op Society Ltd Seldom Nfld $112,825, Georgetown Packers Georgetown PEI $54,168, Grand Etang Fishermen's Co-op Grand Etang NS $60,000, EJ Green & Co Ltd Winterton Nfld $72,512, Green Seafoods Ltd Winteron Nfld $89,116, Greenspond Fish Processors Greenspond Nfld $78,045, Happy Adventure Seal Products Happy Adventure Nfld $98,882, Island Seafoods Ltd Harbour Grace Nfld $93,620, P Janes & Sons Ltd Hand Harbour Nfld $84,303, Keeping & MacKay Ltd Murray Harbour PEI $54,800, William Morey Ltd Ferryland Nfld $60,000, Notre Dame Bay Fisheries Comfort Cove Nfld $151,362, Petty Harbour Fishermen's Co-op Society Ltd Petty Harbour Nfld $59,011, Port au Port Seafoods Ltd Stephenville Nfld $57,543, Quinlan Brothers Ltd Bay de Verde Nfld $187,718, Superior Seafoods Ltd Stephenville Nfld $80,240, Terra Nova Fishery Co Ltd Kilbridge Nfld $124,878, Fignish Fisheries Co-op Assoc Ltd Tignish PEI $87,265, Tors Cove Fisheries Ltd Tors Dove Nfld $98,054.

Contribution under the New Brunswick Fishery Subsidiary Agreement for the development of the New Brunswick fisheries $4,553,242—Bay Chaleur Packers Ltd Bas-Caraquet NB $118,526, Brunswick International Seafood Ltd Cape Pele NB $80,075, Caraquet Ice Inc Caraquet NB $62,500, Community Improvement Corporation Fredericton NB $224,838, Connors Bros Ltd Black's Harbour NB $229,775, MO Duguay Fish Products Ltd St-Raphael Sur Mer NB $100,000, Fundy Bay Seafoods Ltd Lepreau NB $76,669, Kingsclear Indian Band Fredericton NB $50,000, L'Association de la Coopérative des Pêcheurs de l'Ile Ltee Lamèque NB $82,892, Morue Imperial Lamèque NB $117,874, Pêcheries Carlo G Ltee Bas-Caraquet NB $65,163, Pendleton Fisheries Ltd Lords Cove NB $62,500, Salmonid Seaculture Ltd St George NB $139,978, Union des Pêcheurs des Maritimes Shediac NB $154,242, Westmoreland Fisheries Ltd Cap-Pele NB $87,227.

Contribution to the Canadian National Committee of the International Association on Water Pollution Research and Control to defray costs of the International Conference on Arctic Water Pollution Research $8,000

Contribution to Quebec North-Shore fishermen for losses sustained to gear and equipment through damage by ice and storm $123,034

Contribution under the Nova Scotia Fishery Subsidiary Agreement for development of the Nova Scotia fisheries $832,000

Contribution to the Fisheries Council of British Columbia to assist in the promotion of Pacific species $88,000—Fisheries Council of British Columbia Vancouver BC $88,000.

Contribution to the Northeast Division—American Fisheries Society $15,000

Contribution to l'Université du Québec for a joint conference on fisheries at Rimouski $100,000—L'Université du Québec Rimouski Que $100,000.

Liabilities under the Fisheries Improvement Loans Act $3,507,084—Bank of Montreal Duncan BC $63,908, Bank of Montreal Gibsons BC $104,157, Bank of Montreal Maple Ridge BC $60,771, Bank of Montreal Vancouver BC $164,392, Bank of Montreal Victoria BC $156,616, Bank of Nova Scotia Toronto Ont $89,539, Canadian Imperial Bank of Commerce Vancouver BC $1,153,529, Canadian Imperial Bank of Commerce Prince Rupert BC $96,851, Prince Rupert Fishermen's Credit Union Prince Rupert BC $106,621, Royal Bank of Canada Prince George BC $62,895, Royal Bank of Canada Vancouver BC $363,251, Royal Bank of Canada Victoria BC $62,122, Toronto Dominion Bank Vancouver BC $50,987.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $1,938,714,166

Department $1,938,714,166

INDIAN AND INUIT AFFAIRS PROGRAM $1,269,241,647

Indian Annuities Treaty Payments $833,291

Grants to British Columbia Indian bands in lieu of a per capita annuity $300,000

Grants to organizations for the purpose of counselling individuals on eligibility and requirements for Reinstatement of Indian Status and Membership Registration $2,000,000—Assembly of First Nations Ottawa Ont $145,444, Assoc of Metis & Non-Status Indians Regina Sask $100,050, Indian Homemakers of BC Vancouver BC $54,000, Indian Rights for Indian Women Gibbons Alta $68,770, Metis Assoc of NWT Yellowknife NWT $60,000, Native Alliance of Quebec Hull Que $67,074, Native Council of Canada Ottawa Ont $147,689, Native Council of Canada (Alberta) Edmonton Alta $60,835, Native Council of Manitoba Winnipeg Man $75,210, Native Women's Assoc of Canada Ottawa Ont $731,185, Ontario Metis & Non-Status Indian Assoc Sault Ste Marie Ont $143,750, Quebec Native Women's Inc Montreal Que $69,288, United Native Nations Vancouver BC $108,158.

Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement $1,663,474

Grants to individual Indians and Inuit and organizations to support their educational advancement $26,766,509—Big Cove Band of Indians Big Cove NB $292,338, Burnt Church Band of Indians Lagaceville NB $111,368, Eel Ground Band Newcastle NB $98,258, Kingsclear Band of Indians Fredericton NB $69,134, Red Bank Band of Indians Red Bank NB $110,493, St Mary's Band of Indians Fredericton NB $278,205, Tobique Band of Indians Perth-Andover NB $455,926, Woodstock Band of Indians Woodstock NB $160,737.

Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves $64,827,944

Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves $1,610,550

Grants to individuals and organizations for the development of Indian and Inuit cultural services $5,600

Grants to individuals and organizations for economic development and employment opportunities for Indians and Inuit $2,770,746

Grants to individual Indian and Inuit youth or bands/organizations to develop special community peace projects in commemoration of the International Youth Year $81,446

Grants to the Resource Foundation for Native Business and Communities for the purpose of native economic development

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$158,857—Native Business Summit Foundation of Canada Toronto Ont $158,857.

Grants to Indian bands, their district councils and Inuit settlements to support their administration $11,032,705—Alexander Band Morinville Alta $55,842, Alexis Band Glenevis Alta $55,842, Attawapiskat Band Attawapiskat Ont $69,157, Batchewana Band Sault Ste Marie Ont $50,516, Beardy's Band Duck Lake Sask $69,157, Beausoleil Band Cedar Point Ont $55,842, Big River Band Debden Sask $69,157, Big Trout Lake Band Big Trout Lake Ont $55,842, Bigstone Cree Band Desmarais Alta $69,157, Blackfoot Band Gleichen Alta $69,157, Blood Band Stand Off Alta $69,157, Carry the Kettle Band Sintaluta Sask $63,831, Chippewas of Kettle and Stony Point Band Forest Ont $63,831, Chippewas of Nawash Band Wiarton Ont $61,168, Chippewas of Rama Band Rama Ont $50,516, Chippewas of Sarnia Band Sarnia Ont $58,505, Chippewas of the Thames Band Muncey Ont $69,157, Cold Lake First Nations Grand Centre Alta $63,831, Constance Lake Band Calstock Ont $57,179, Cote Band Kamsack Sask $69,157, Couchiching Band Fort Frances Ont $55,842, Cowessess Band Broadview Sask $69,157, Cree Band Fort Chipewyan Alta $63,831, Curve Lake Band Curve Lake Ont $58,505, Deer Lake Band Deer Lake Via Red Lake Ont $50,516, Dene Tha Band Chateh Alta $69,157, English River Band Patuanak Sask $50,500, Enoch Band Winterburn Alta $58,505, Ermineskin Band Hobbema Alta $69,157, Fishing Lake Band Wadena Sask $53,179, Fond du Lac Band Prince Albert Sask $55,842, Fort Albany Band Fort Albany Ont $61,168, Fort Hope Band Fort Hope Via Pickle Lake Ont $66,494, Fort William Band Thunder Bay Ont $50,516, Frog Lake Band Frog Lake Alta $61,168, Garden River Band Sault Ste Marie Ont $58,505, Georgian Bay Tribal Council Midland Ont $67,718, Golden Lake Band Golden Lake Ont $50,516, Gordon Band Punnichy Sask $69,157, Grassy Narrows Band Grassy Narrows Ont $53,179, Iroquois of St Regis Band Cornwall Ont $69,157, Islington Band Whitedog Ont $58,505, James Smith Band Kinistino Sask $69,157, John Smith Band Birch Hills Sask $50,516, Kahkewistahaw Band Broadview Sask $53,179, Kashechewan Band Kaschechewan Ont $69,157, Keeseekoose Band Kamsack Sask $58,505, Kehewin Band Bonnyville Alta $58,505, Key Band Norquay Sask $50,516, Lac Seul Band Hudson Ont $69,157, Lac La Ronge Band Lac La Ronge Sask $69,157, Lesser Slave Lake Indian Regional Council Slave Lake Alta $322,844, Little Pine Band Paynton Sask $53,179, Little Red River Band High Level Alta $87,052 Long Lake 58 Band Long Lac Ont $55,842, Louise Bull Band Hobbema Alta $55,842, Makwa Sahgaiehcan Band Loon Lake Sask $50,500, Mississaugas of the New Credit Band Hagersville Ont $55,842, Mistawasis Band Leask Sask $61,168, Mohawks of the Bay of Quinte Band Deseronto Ont $87,821, Moose Factory Band Moose Factory Ont $69,157, Moravian of the Thames Band Thamesville Ont $50,516, Mosquito Band Cando Sask $50,516, Muscowpetung Band Edenwold Sask $53,179, Muskeg Lake Band Leask Sask $53,179, Muskowekwan Band Lestock Sask $53,179, Nipissing Band Sturgeon Falls Ont $53,179, North Caribou Lake Band Weagamow Lake Ont $50,516, Nut Lake Band Rose Valley Sask $69,157, Ochapowace Band Broadview Sask $53,179, One Arrow Band Batoche Sask $50,516, Oneidas of the Thames Band Southwold Ont $69,157, Onion Lake Band Lloydminster Sask $69,157, Osnaburgh Band New Osnaburgh Ont $61,168, Pasqua Band Fort Qu'Appelle Sask $55,842, Paul Band Duffield Alta $61,168, Peigan Band Brocket Alta $69,157, Peter Ballantyne Band Pelican Narrows Sask $69,057, Piapot Band Cupar Sask $61,168, Pikangikum Band Pikangikum Ont $66,494, Poorman Band Quinton Sask $66,494, Poundmaker Band Cutknife Sask $53,179, Red Earth Band Carrot River Sask $50,516, Saddle Lake Band Saddle Lake Alta $69,157, Samson Band Hobbema Alta $69,157, Sandy Lake Band Via Favourable Lake Ont $69,157, Sandy Lake Band Shell Lake Sask $69,157, Sarcee Band Calgary Alta $55,842, Saugeen Band Southampton Ont $58,505, Seina River Band Mine Centre Ont $50,516, Serpent River Band Cutler Ont $50,516, Six Nations of the Grand River Band Ohsweken Ont $69,158, Spanish River Band Massey Ont $66,494, Standing Buffalo Band Fort Qu'Appelle Sask $53,179, Stoney Band Morley Alta $69,157, Stoney Rapids Band Black Lake Sask $55,842, Sturgeon Lake Band spruce Home Sask $63,831, Sweetgrass Band Gallivan Sask $55,842, Thunderchild Band Turtleford Sask $63,831, United Chiefs Council of Manitoulin Sudbury Ont $94,723, Walpole Island Band Wallaceburg Ont $69,157, West Bay Band Excelsior Ont $69,157, White Bear Band Carlyle Sask $73,587, Whitefish Bay Band Pawitik Ont $50,516, Whitefish Lake Band 128 Goodfish Lake Alta $66,494, Wikwemikong Band Wikwemikong Ont $69,157, Windigo Tribal Council Sioux Lookout Ont $151,671.

Grants to Indian bands to assist them in the development of band membership rules arising from the removal of discriminatory clauses from the Indian Act $863,092—Anaham Band Alexis Creek BC $59,500, Nuu Chah Nulth Tribal Council Port Alberni BC $110,500.

Contributions to Indian bands for land selection $615,445—Union of NB Indians Fredericton NB $104,201.

Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador $7,601,000—Newfoundland Exchequer Account St John's Nfld $7,601,000.

Contributions to Indian bands for Land and Estates Management $2,738,289—Blood Band Stand Off Alta $140,000, Cowichan Band Duncan BC $50,000, Minister of Finance Province of BC Victoria BC $362,598, Peigan Band Brocket Alta $140,000, Province of Manitoba Winnipeg Man $79,518, Saskatchewan Parks and Renewable Resources Prince Albert Sask $193,399, Sechelt Band Sechelt BC $56,928, Treasurer of Ontario Toronto Ont $203,122, Westbank Bank Kelowna BC $66,925, Westbank Band Westbank BC $173,650.

Contributions to Indian bands for Membership administration $950,791

Contributions to individuals, Indian bands and associations for the funding of Indian test cases $542,924

Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for educational services and support $304,152,017—Abegweit Band Cornwall PEI $192,633, Abitibiwinni Band Amos Que $641,905, Adams Lake Band Chase BC $109,869, Afton Band of Indians Afton NS $137,475, Agassiz School Division No 13 Beausejour Man $68,209, Ahousaht Band Ahousaht BC $550,051, Alberta School for the Deaf Edmonton Alta $119,548, Alderville Band Roseneath Ont $101,295, Alexander Band Morinville Alta $1,209,401, Alexis Band Glenevis Alta $259,241, Alexis Creek Band Chilanko Forks BC $150,915, Alkali Lake Band Williams Lake BC $429,576, Anaham Band Alexis Creek BC $268,418, Anspayawx School Society Hazelton BC $461,532, Antigonish District Antigonish NS $130,659, Arcola School Division 72 Arcola Sask $127,772, Athol Murray College of Notre Dame Wilcox Sask $72,125, Atlantic Provinces Special Education Authority Halifax NS $71,733, Attawapiskat Band Attawapiskat Ont $237,980, Awasis Agency of Northern Manitoba Thompson Man $277,638, Balcarres School Division 87 Balcarres Sask $501,266, Barriere Lake Band Council Rapid Lake Que $143,254, Barriere Lake Band Rapid Lake Que $95,856, Batchewana Band Sault Ste Marie Ont $476,250, Battleford School Division 58 Battleford Sask $70,270, Beardy's Band Duck Lake Sask $1,201,242, Bearskin Lake Band Bearskin Lake Ont $99,524, Beausoleil Band Cedar Point Ont $240,800, Beaver Lake Band Lac La Biche Alta $416,956, Bella Bella Community School Society Waglisla BC $1,488,252, Bella Coola Band Bella Coola BC $442,438, Berens River Band Berens River Man

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$110,853, Betsiamites Bande Betsiamites Que $1,907,728, Betsiamites Band Conseil Betsiamites Que $314,050, Big C Band La Loche Sask $694,739, Big Cove Band Big Cove NB $892,166, Big Grassy Band Morson Ont $107,188, Big Island Band Morson Ont $59,021, Big River Band Debden Sask $225,120, Big Trout Lake Band Big Trout Lake Ont $253,771, Biggar School Division 50 Bigger Sask $350,277, Bigstone Cree Band Desmarais Alta $358,700, Birdtail Sioux Band Beulah Man $400,310, Blackfoot Band Gleichen Alta $140,531, Blood Band Stand Off Alta $169,942, Blood Reserve School Bus Co-op Ltd Cardston Alta $1,839,288, Blue Quills Native Education Centre St Paul Alta $1,671,378, Bonaparte Band Cache Creek BC $91,088, Broadview School Division 18 Broadview Sask $657,962, Brokenhead Band Scanterbury Man $123,985, Buffalo River Band Buffalo River Sask $220,737, Bull S Goodfish Lake Alta $116,841, Brunt Church Band Lagaceville NB $834,520, C Regionale du Golfe Sept Iles Que $317,714, School Boards of: De Chateauguay Chateauguay Que $97,045, L'Industrie Joliette Que $130,966, Tracadieche Maria Que $134,572, Val d'Or Val d'Or Que $666,275, Deux Montagnes St Joseph du Lac Que $51,654, Littoral Sept Iles Que $1,009,496, Fermont Schefferville Que $158,250, Lac Temiscamingue Ville Marie Que $391,802, Laurenval Laval Que $218,551, Louis Joliet Havre St Pierre Que $162,897, Regional School Board of: Baie des Chaleurs Carleton Que $101,547, De La Mauricie Shawinigan Que $66,160, Eastern Quebec Sillery Que $95,355, La Verendrye Val d'Or Que $625,723, Lanaudiere Joliette Que $63,887, Prot Chateauguay Valley Chateauguay Que $524,591, Calgary Board of Education-School District No 19 Calgary Alta $546,964, Calgary Catholic Board of Education District No 1 Calgary Alta $522,155, Canim Lake Band 100 Mile House BC $494,892, Canoe Creek Band Dog Creek BC $60,130, Canoe Lake Band Canoe Narrows Sask $245,873, Canora School Division 37 Canora Sask $56,678, Cape Breton District School Board Sydney NS $370,561, Cape Mudge Band Quathiaski Cove BC $76,784, Cardston School Division No 2 Cardston Alta $1,853,375, Carrier-Sekani Tribal Council Prince George BC $85,900, Carry the Kettle Band Sintaluta Sask $51,380, Central Algoma Board of Education Richards Landing Ont $62,774, Chapel Island Band St Peter NS $254,568, Chapleau Cree Board Chapleau Ont $83,600, Chehalis Band Agassiz BC $564,714, Chemainus Band Ladysmith BC $102,824, Chemawawin Band Easterville Man $808,134, Chilliwack Area Indian Council Sardis BC $101,587, Chippewas of Georgina Island Band Sutton West Ont $197,990, Chippewas of Kettle and Stoney Point Band Forest Ont $143,738, Chippewas of Nawash Band Wiarton Ont $309,838, Chippewas of Rama Band Rama Ont $141,500, Chippewas of Sarnia Band Sarnia Ont $239,478, Chippewas of the Thames Band Muncey Ont $548,412, Clayoquot Band Tofino BC $99,527, Colchester-East Hats District Truro NS $865,307, Cold Lake First Nations Grand Centre Alta $111,716, Coldwater Band Merritt BC $203,672, Comité Coordination Attikamek Sipi La Tuque Que $222,625, Commission Des Ecoles Protestantes du Grand Montréal Montreal Que $66,090, Commission Regionale du Golfe Sept Iles Que $80,690 Constance Lake Band Calstock Ont $1,077,489, Coqualeetza Cultural Centre Sardis BC $112,000, Cote Band Kamsack Sask $238,138, Couchiching Band Fort Frances Ont $228,875, Council For Yukon Indians Whitehorse YT $143,300, County of Lac Ste Anne No 28 Sangudo Alta $528,898, County of Newell No 4 Brooks Alta $193,638, County of Parkland No 31 Stony Plain Alta $1,337,325, County of Ponoka No 3 Ponoka Alta $1,060,229, County of Smoky Lake No 13 Smoky Lake Alta $316,209, County of St Paul No 19 St Paul Alta $1,637,879, County of Vulcan No 2 Vulcan Alta $353,809, County of Wetaskiwin No 10 Wetaskiwin Alta $487,748, County of Wheatland No 16 Strathmore Alta $679,188, Cowessess Band Broadview Sask $92,000, Cowichan Band Duncan BC $690,024, Crane River Band Crane River Man $175,787, Cree Band Fort Chipewyan Alta $72,300, Cross Lake Band Cross Lake Man $1,470,431, Cumberland House Band Cumberland House Sask $231,034, Cupar School Division 28 Cupar Sask $671,611, Curve Lake Band Curve Lake Ont $754,860, Dakota Ojibway Tribal Council Inc Brandon Man $424,339, Dakota Plains Band Edwin Man $112,762, Dakota Tipi Band Portage La Prairie Man $78,696, Dauphin Ochre School Area No 1 Dauphin Man $130,826, Dauphin River School Division No 1 Gypsumville Man $183,106, Deer Lake Band Deer Lake Via Lake Ont $144,525, Desolation Sound Tribal Council Powell River BC $142,020, Ditidaht Band Port Alberni BC $103,355, Dokis Band Monetville Ont $229,396, Doore L Cluny Alta $75,478, Drumheller Valley School Division No 62 Drumheller Alta $90,081, Eagle Lake Band Eagle Lake Ont $277,350, Ebb & Flow Band Ebb & Flow Man $138,442, Edmonton Roman Catholic Separate School Dist No 7 Edmonton Alta $84,860, Eel Ground Band Newcastle NB $117,632, Eel River Band Dalhousie NB $75,538, Ehattesaht Band Campbell River BC $113,450, English River Band Patuanak Sask $375,463, Enoch Band Winterburn Alta $204,063, Eskasoni Band Eskasoni NS $2,827,946, Etobicoke Board of Education Etobicoke Ont $67,351, Exshaw School District No 1699 Exshaw Alta $644,740, Fairford Band Fairford Man $726,838, Federation of Saskatchewan Indians Prince Albert Sask $661,068, First Nation Confederacy Inc Winnipeg Man $78,000, Fisher River School Board Koostatak Man $1,271,063, Flying Dust Band Meadow Lake Sask $543,362, Fond du Lac Band Prince Albert Sask $756,970, Foothills School Division No 38 High River Alta $79,080, Fort Albany Band Fort Albany Ont $126,924, Fort Babine Education Society Smithers BC $167,440, Fort Frances Board of Education Fort Frances Ont $1,628,232, Fort Frances Roman Catholic Sep School Board Fort Frances Ont $290,717, Fort Hope Band Fort Hope Via Pickle Lake Ont $507,312, Fort la Bosse School Division Virden Man $210,556, Fort McMurray R C Separate School District 32 Fort McMurray Alta $92,128, Fort Nelson Band Fort Nelson BC $141,700, Fort Vermilion School Division No 52 Fort Vermilion Alta $1,709,295, Fort Ware Band Fort Ware BC $69,300, Fort William Band Thunder Bay Ont $126,000, Fountain Band Lillooet BC $107,611, Fraser Lake Band Fort Fraser BC $55,209, Frog Lake Band Frog Lake Alta $711,049, Frontier School Division No 48 Winnipeg Man $10,845,566, Garden Hill Band Island Lake Man $201,274, Garden River Band Sault Ste Marie Ont $929,533, Geraldton Board of Education Geraldton Ont $210,365, Geraldton Dist RCSS Board Geraldton Ont $221,477, Gibson Band Bala Ont $85,340, Gitanmaax Band Hazelton BC $81,213, Gitlakdamix Band New Aiyansh BC $194,440, Gitsegukla School Society South Hazelton BC $194,856, Gitwangak Band Kitwanga BC $94,512, Glen Avon Protestant Separate School District No 5 St Paul Alta $196,501, God's Lake Band God's Lake Narrows Man $263,769, Golden Lake Band Golden Lake Ont $382,185, Gordon Band Punnichy Sask $238,138, Grassy Narrows Band Grassy Narrows Ont $108,925, Grenfell School Division 92 Grenfell Sask $70,080, Halfway River Band Wonowon BC $52,206, Hartley Bay Band Hartley Bay BC $88,388, Hastings County Board of Education Belleville Ont $463,411, Heart Lake Band Lac La Biche Alta $108,940, Heron Bay Heron Bay Ont $109,045, Hesquiaht Band Tofino BC $103,958, Heawatha Band Keene Ont $190,630, Hobbema Four Band Hobbema Alta $279,968, Hobbema Transport Ponoka Alta $1,203,778, Hollow Water Band Wanipigow Man $971,096, Houle Cardinal Bus Lines Ltd St Paul Alta $583,549, Indian Head School Division 19 Indian Head Sask $619,092, Ingenika Band Vanderhoof BC $187,900, Interlake Tribal Division for Schools Inc Ashern Man $1,608,364, Inverness District Port Hood NS $117,456, Iroquois of St Regis Band Cornwall Ont $906,170, Iskut Band Iskut BC $90,743, Island Lake Band Loon Lake Sask $342,759, Island Lake Tribal Council Inc Winnipeg Man $1,263,969, Islington Band Whitedog Ont $765,015, James Bay Lowlands Moosonee Ont $657,353, James Smith Band Kinistino Sask $1,573,246, John Smith Band Birch Hills Sask $360,682, Joseph Bighead Band Pierceland Sask $551,327, Kahkewistahaw Band Broadview Sask $110,914, Kamloops Band Kamloops BC $105,333, Kamsack School Division 35 Kamsack

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Sask $850,041, Kasabonika Lake Band Kasabonika Lake Ont $117,435, Kashechewan Band Kashechewan Ont $236,573, Keeseekoose Band Kamsack Sask $173,391, Keeseekoowenin Band Elphinstone Man $396,643, Keewatin Tribal Council Inc Thompson Man $2,305,354, Kehewin Band Bonnyville Alta $958,193, Kenora Board of Education Kenora Ont $469,004, Kenora Roman Catholic Separate School Board Kenora Ont $308,058, Kent County Board of Education Chatham Ont $982,722, Key Band Norquay Sask $85,006, Kilkenny District School Via Nakina Ont $245,437, Kincolith Band Kincolith BC $236,365, Kings County District School Board Kentville NS $60,387, Kingsclear Band of Indians Fredericton NB $479,339, Kinistino Band Chagoness Sask $363,705, Kipawa Band Council Temiskaming Que $55,688, Kitamaat Band Kitamaat BC $265,788, Kitasoo Band Klemtu BC $404,465, Kitkatla Band Kitkatla BC $87,752, Kitwancool Band Kitwanga BC $145,773, Kwakiutl Band Port Hardy BC $55,800, Kwanlin Dun Indian Band Whitehorse YT $87,116, Kyuquot Band Kyuquot BC $76,537, L'Academie centenniale 1975 Inc Montreal Que $97,995, La Romaine Bande La Romaine Que $141,637, Lac la Croix Band Fort Frances Ont $143,128, Lac la Ronge Band Lac la Ronge Sask $2,839,584, Lac Simon Bande Louvicourt Que $356,182, Lakalzap Band Greenville BC $66,860, Lake Babine Band Burns Lake BC $643,270, Lake Manitoba Band Vogar Man $130,000, Lake Manitoba School Board Vogar Man $887,836, Lake St Martin Band Gypsumville Man $263,827, Lakehead Board Education Thunder Bay Ont $431,046, Lakehead Roman Catholic Separate School Board Thunder Bay Ont $192,205, Lakehead Superior Board of Education Thunder Bay Ont $269,029, Lakeland Public School District No 5460 Bonnyville Alta $154,260, Lakeland Roman Catholic Separate School Dist 150 Bonnyville Alta $165,717, Lambton County Board of Education Lambeth Ont $1,269,008, Last Mountain School Division 29 Govan Sask $972,760, Lax Kw'Alaams Band Port Simpson BC $192,153, Lennox Island Band Lennox Island PEI $169,672, Lesser Slave Lake Indian Regional Council Slave Lake Alta $5,778,400, Lethbridge Catholic Separate School No 9 Lethbridge Alta $105,756, Lethbridge School District No 51 Lethbridge Alta $190,637, Liard Indian Band Watson Lake YT $90,232, Lillooet District Indian Council Lillooet BC $131,332, Little Black Bear Band Goodeve Sask $67,353, Little Grand Rapids Band Little Grand Rapids Man $112,549, Little Pine Band Paynton Sask $506,076, Little Red River Band High Level Alta $1,989,341, Little Saskatchewan Band Gypsumville Man $199,303, London Board of Education London Ont $1,013,004, Long Lake 58 Band Long Lac Ont $509,653, Long Lake 77 Band Long Lac Ont $78,374, Long Plain Band Edwin Man $854,434, Long Point Band Council Winneway River Que $839,590, Lower Kootenay Band Creston BC $53,392, Lower Nicola Band Merritt BC $305,508, Lower Similkameen Band Keremeos BC $64,127, Lytton Band Lytton BC $293,763, Makwa Sahgaiehcan Band Loon Lake Sask $1,182,805, Manitoba Indian Education Association Inc Winnipeg Man $889,257, Manitoba Keewatinowi Okimakanak Inc Thompson Man $78,000, Manitoulin Board of Education Little Current Ont $741,272, Manouane Bande Manouane Que $449,348, Many Bears D Cluny Alta $54,489, Manyguns R Strathmore Alta $65,739, Maple Creek School Division 17 Maple Creek Sask $116,606, Marieval Community Education Centre Yorkton Sask $1,850,092, Maritime School of Social Work Dalhousie University Halifax NS $63,413, Masset Band Masset BC $185,190, Mathias Colomb Band Pukatawagan Man $619,645, Mattagami Band Gogama Ont $74,761, McLeod Lake Band Prince George BC $84,071, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $2,697,284, Meadow Lake School Division 66 Meadow Lake Sask $58,990, Membertou Band Sydney NS $220,122, Metchewais M Grand Centre Alta $155,974, Micmacs of Maria Band Council Maria Que $281,921, Micmacs of Maria Band Maria Que $75,982, Middlesex County Board of Education London Ont $405,741, Mine Centre Dist School Mine Centre Ont $393,522, Mingan Band Mingan Que $99,518, Minister of Finance of B C Victoria BC $27,419,084, Miskooseepi Education Authority Bloodvein Man $420,968, Mississauga Band Blind River Ont $337,027, Mistawasis Band Leask Sask $918,652, Mohawks Council of Kahnawake Kahnawake Que $2,267,857, Mohawks of Akwesasne Band Cornwall Ont $80,000, Mohawks of the Bay of Quinte Band Deseronto Ont $486,690, Montagnais de Sept Iles Maliotenam C Sept Iles Que $675,559, Montagnais du lac St Jean Pointe Bleue Que $751,011, Montagnais Lac St Jean Conseil Pointe Bleue Que $2,212,905, Montagnais Les Escoumins Conseil Les Escoumins Que $144,673, Montagnais Schefferville Schefferville Que $473,279, Montagnais Sep Iles Maliotenam Sept Iles Que $319,222, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $445,292, Montana Adventist Private School Hobbema Alta $73,857, Montreal Lake Band Prince Albert Sask $1,412,929, Moose Deer Point Band Mactier Ont $188,760, Moose Factory Band Moose Factory Ont $1,291,773, Moose Lake Band Moose Lake Man $96,772, Moose Woods Band Saskatoon Sask $126,797, Moosomin Band Cochin Sask $325,918, Moravian of the Thames Band Thamesville Ont $112,752, Moricetown Band Smithers BC $826,444, Mosquito Band Cando Sask $321,563, Mount Currie Band Mount Currie BC $981,630, Muskeg Lake Band Leask Sask $563,838, Muskowekwan Education Centre Lestock Sask $1,136,103, Musqueam Band Vancouver BC $174,557, Naicatchewein Band Delvin Ont $144,925, Nanaimo Band Nanaimo BC $77,392, Naskapi Band of Quebec Schefferville Que $78,455, Natashquan Band Natashquan Que $134,591, Nation Huronne Wendat Village des Hurons Que $735,990, Nation Huronne Wendat Conseil Village des Hurons Que $267,097, Necoslie Band Fort St James BC $551,685, Nelson House Education Authority Nelson House Man $2,196,112, Nemaiah Valley Band Nemaiah Valley BC $86,823, Nicickousemenecaning Band Fort Frances Ont $109,000, Nimpkish Band Alert Bay BC $493,000, Nipigon Red Rock Band Nipigon Ont $162,252, Nipissing Band Sturgeon Falls Ont $595,253, Nipissing Board of Education North Bay Ont $670,926, Nipissing University North Bay Ont $78,563, Nooaitch Band Merritt BC $101,836, North Battleford Management Assoc North Battleford Sask $382,518, North Battleford School Division 103 North Battleford Sask $452,855, North Caribou Lake Band Weagamow Lake Ont $107,711, North Coast District Council Prince Rupert BC $56,778, North of Superior Dist RC Sep Sch Board Schreiber Ont $319,432, North of Superior Roman SS Board Sault Ste Marie Ont $146,632, North Thompson Band Barriere BC $71,693, Northern Dist School Area Board Armstrong Ont $57,741, Northern Light School Division 113 Prince Albert Sask $1,694,669, Northern Lights School Division 64 Spiritwood Sask $708,731, Northern Nishnawbe Education Council Band Sturgeon Falls Ont $3,808,132, Northland School Division No 61 Peace River Alta $5,767,289, Northside Victoria School Board North Sydney NS $142,513, Northwest Angle No 33 Band Angle Inlet Minn USA $176,675, Northwest Angle No 37 Band Oak Island Minn USA $103,000, Norway House Band Norway House Man $437,166, Nut Lake Band Rose Valley Sask $256,939, Nuu Chah Nulth Tribal Council Port Alberni BC $106,500, Oak Lake Sioux Band Pipestone Man $117,981, Obedjiwan Band Roberval Que $278,770, Ochapowace Band Broadview Sask $97,731, Ochiese Band Rocky Mountain House Alta $61,409, Odanak Band Odanak Que $149,821, Ojibway Cree Cultural Centre Band Sudbury Ont $182,225, Ojibway Cree Settlement Council Band Via James Bay Ont $267,995, Ojibways of Onegaming Band Nestor Falls Ont $490,519, Okanagan Band Vernon BC $223,991, Okanagan Indian Educational Resources Society Penticton BC $120,000, One Arrow Band Batoche Sask $563,443, Oneidas of the Thames Band Southwold Ont $336,605, Onion Lake Band Lloydminster Sask $2,487,061, Ontario Institute of Studies Toronto Ont $124,062, Ontario Ltd Corp 502133 Fort Frances

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Ont $50,000, Opasquiak Education Authority Inc The Pas Man $2,478,301, Oromocto Band Oromocto NB $53,402, Osnaburgh Band New Osnaburgh Ont $71,083, Osoyoos Band Oliver BC $77,932, Oxford House Band Oxford House Man $164,472, Parkland School Division 63 Shellbrook Sask $752,161, Parry Island Band Parry Sound Ont $417,000, Pasqua Band Fort Qu'Appelle Sask $107,532, Paul Band Duffield Alta $290,590 Pavilion Band Cache Creek BC $69,605, Paynton School Division 102 Paynton Sask $66,120, Peepeekisis Band Balcarres Sask $212,133, Peguis School Board Hodgson Man $2,439,818, Peigan Band Brocket Alta $747,089, Pelican Lake Band Leoville Sask $184,370, Penelakut Band Chemainus BC $61,796, Penticton Band Penticton BC $153,952, Peter Ballantyne Band Pelican Narrows Sask $2,681,179, Piapot Band Cupar Sask $228,831, Pic Mobert Band Mobert Ont $159,250, Pictou District New Glasgow NS $196,966, Pictou Landing Band Trenton NS $166,844, Pikangikum Band Pikangikum Ont $245,361, Pincher Creek School Division No 29 Pincher Creek Alta $479,763, Pincher Creek St Michaels R C Sep Sch Dist 18 Pincher Creek Alta $153,571, Pine Creek Education Authority Camperville Man $530,256, Pine Falls School District No 2155 Pine Falls Man $73,357, Ponoka Roman Catholic Sep School Dist No 95 Ponoka Alta $246,375, Poorman Band Quinton Sask $989,032, Poplar River Band Nigginan Man $76,057, Poundmaker Band Cutknife Sask $614,029, Prince Albert Comprehension High School Prince Albert Sask $272,924, Prince Albert District Chiefs Management Co Ltd Prince Albert Sask $2,175,168, Prince Albert R C Separate School Division 6 Prince Albert Sask $319,180, Prince Albert Rural School Division 56 Prince Albert Sask $241,495, Prince Albert School Division 3 Prince Albert Sask $500,651, Province of BC Victoria BC $135,000, Qu'Appelle Indian Residential School Lebret Sask $2,039,510, R J D Williams School For Deaf Saskatoon Sask $215,373, Rainy River Band Emo Ont $552,371, Rat Portage Band Kenora Ont $67,300, Red Bank Red Bank NS $104,043, Red Earth Band Carrot River Sask $690,254, Red Earth Shoal Lake Education Authority Prince Albert Sask $632,269, Red Pheasant Band Cando Sask $589,444, Red Rock Indian Band Nippigon Ont $53,450, Red Sucker Lake Band Red Sucker Lake Man $56,500, Regina East School Division 77 Regina Sask $141,376, Regina School Division 4 Regina Sask $116,289, Restigouche Band Council Restigouche Que $1,479,493, Restigouche Band Restigouche Que $253,342, Richmond District Arichat NS $176,519, River Desert Band Council Maniwaki Que $846,375, River Desert Band Maniwaki Que $727,321, Rocky Bay I B Band MacDiarmid Ont $76,200, Rockyview School District No 41 Calgary Alta $229,388, Rolling River Band Erickson Man $395,622, Roseau River Band Ginew Man $1,034,126, Ross River Indian Band Ross River YT $84,087, Saanich Indian School Board Brentwood Bay BC $295,874, Sachigo Lake Band Sachigo Ont $64,997, Saddle Lake Band Saddle Lake Alta $1,371,490, Saddle Lake Full Gospel Church Christian School Saddle Lake Alta $231,367, Sagkeeing Education Authority Pine Falls Man $2,712,135, Sakimay Band Grenfell Sask $66,199, Samson Adventist Private School Hobbema Alta $83,521, Sandy Bay Education Authority Marius Man $303,708, Sandy Bay Education Board Marius Man $1,724,493, Sandy Lake Band Via Favourable Lake Ont $622,174, Sarcee Band Calgary Alta $344,370, Saskatchewan Indian Federated College Regina Sask $124,000, Saskatoon Board of Education Saskatoon Sask $255,566, Saskatoon District Chiefs Saskatoon Sask $694,531, Saugeen Nation Band Savant Lake Ont $685,348, Saulteaux Band Cochin Sask $573,741, SD and G RC BD of Edu Cornwall Ont $1,072,259, Seabird Island Band Agassiz BC $349,568, Sechelt Band Sechelt BC $125,165, Seine River Band Mine Centre Ont $163,126, Sept Iles Maliotenam Conseil Sept Iles Que $1,495,280, Serpent River Band Cutler Ont $283,378, Seton Lake Band Shalalth BC $278,950, Shackan Band Merritt BC $101,836, Shawanaga Band Nobel Ont $110,138, Sheguiandah Band Sheguiandah Ont $111,118, Sheshaht Band Port Alberni BC $306,304, Sheshegwaning Band Sheshegwaning Ont $84,807, Shoal Lake Band Carrot River Sask $488,520, Shoal Lake No 39 Band Kejick Ont $316,950, Shoal Lake No 40 Band Kejick Ont $91,360, Shoal River Band Pelican Rapids Man $638,792, Shubenacadie Band Shubenacadie NS $301,006, Sioux Valley Band Griswold Man $210,264, Sioux Valley Education Board Griswold Man $1,175,416, Six Nations Iroquois Confederacy Kahnawake Que $88,163, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $175,687, Skidegate Band Queen Charlotte BC $67,093, Skwah Band Chilliwack BC $63,369, SmallBoy Camp Education Committee Hinton Alta $64,853, Soda Creek Band Williams Lake BC $53,362, Southeast Resource Development Council Corp Winnipeg Man $553,945, Southeast Tribal Division for Schools Inc Winnipeg Man $2,421,486, Spallumcheen Band Enderby BC $207,003, Spanish River Band Massey Ont $1,373,836, Squamish Band Squamish BC $274,729, St Michaels Board of Directors Duck Lake Sask $485,969, St Theresa Point Band St Theresa Point Man $189,712, St Mary's Band Fredericton NB $165,658, St Paul Regional High School District No 1 St Paul Alta $175,864, St Paul School District No 2228 St Paul Alta $222,948, Standing Buffalo Band Fort Qu'Appelle Sask $81,255, Stellaquo Band Fraser Lake BC $60,720, Stone Band Hanceville BC $110,808, Stoney Band Morley Alta $566,199, Stoney Creek Band Vanderhoof BC $214,370, Stoney Rapids Band Black Lake Sask $876,372, Stuart-Trembleur Lake Band Fort St James BC $515,011, Sturgeon Lake Band Spruce Home Sask $1,286,908, Sturgeon School Division No 24 Morinville Alta $150,913, Sturgis School Division 45 Sturgis Sask $122,822, Sucker Creek Band Little Current Ont $282,311, Sudbury Board of Education Sudbury Ont $53,663, Summer Beaver Settlement Band Via Pickle Lake Ont $388,546, Sunchild Band Rocky Mountain Alta $106,395, Swampy Cree Tribal Council Inc The Pas Man $52,010, Swan Lake Band Swan Lake Man $432,349, Swan Valley School Area No 35 Swan River Man $90,911, Sweetgrass Band Gallivan Sask $553,007, Tahltan Band Telegraph Creek BC $50,800, Takla Lake Band Takla Landing BC $148,700, Tallcree Band Fort Vermilion Alta $553,962, Temagami Band Temagami Ont $140,150, Teulon Residence Inc Teulon Man $50,710, TFHQ District Chiefs Council Fort Qu'Apelle Sask $152,530, The Brant County Board of Education Brantford Ont $611,854, The Haldimand Board of Education Cayuga Ont $1,616,868, The Protestant School Board of Greater Montreal Montreal Que $91,847, The Simcoe County Board of Education Barrie Ont $285,421, Thibeault R C Separate School District No 35 Morinville Alta $68,296, Thunderchild Band Turtleford Sask $917,891, Témiscaming Band Council Notre Dame du Nord Que $70,214, Timmins Board of Education Timmins Ont $380,852, Tobique Band Perth-Andover NB $352,545, Treasurer of Ontario Toronto Ont $121,618, Truro Band Truro NS $210,241, Tsawataineuk Band Kingcome Inlet BC $130,348, Tsulquate Band Port Hardy BC $300,990, Turnor Lake Band Turnor Lake Sask $328,039, Turtleford School Division 65 Turtleford Sask $149,218, Ucluelet Band Ucluelet BC $60,249, Ulkatcho Band Anahim Lake BC $239,675, United Native Nations Local 143 Watson Lake YT $51,278, University of Western Ontario London Ont $299,123, Upper Nicola Band Merritt BC $305,508, Valley River Band Shortdale Man $243,686, Wabigoon Band Dinorwic Ont $171,618, Wadena School Division 46 Wadena Sask $603,825, Wagmatcook Band Baddeck NS $262,008, Wahpeton Band Prince Albert Sask $1,551,300, Walpole Island Band Wallaceburg Ont $654,841, Wasagamack Band Wasagamack Man $142,193, Waterchief M Gleichen Alta $62,185, Waterhen Band Skownan Man $77,556, Waterhen Lake Band Waterhen Lake Sask $747,798, Waywayseecappo Education Authority Rossburn Man $932,792, Webequie Settlement Band Webequie Via Pickle Lake Ont $210,065, Weenush Band Winish Ont $83,593, West Bay Band Excelsior Ont $1,084,559, West Parry Sound Board of Education Parry Sound Ont $236,596, West Region Tribal Council Inc Dauphin Man $583,481, Westbank Band Kelowna BC $75,096, Weston School Montreal Que $74,433, Wetaskiwin R C Separate

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

School District No 15 Wetaskiwin Alta $195,362, Wetaskiwin School District No 264 Wetaskiwin Alta $800,419, Weymontachie Band Weymontachie Que $826,420, White Bear Band Carlyle Sask $728,324, Whitefish Bay Band Pawitik Ont $795,031, Whitefish Lake Band Naughton Ont $305,505, Whitefish Lake Band 128 Goodfish Lake Alta $187,655, Whitefish River Band Birch Island Ont $356,247, Whycocomagh Band Whycocomagh NS $425,976, Wikwemikong Band Wikwemikong Ont $102,750, Wilkie School Division 59 Wilkie Sask $467,187, Williams Lake Band Williams Lake BC $87,468, Willowcreek School Division No 28 Claresholm Alta $1,047,991, Winnipeg L Gleichen Alta $77,891, Winnipeg School Division No 1 Winnipeg Man $87,324, Wolseley School Division 25 Wolseley Sask $61,702, Woodstock Band Woodstock NB $55,200.

Contribution to the Province of Quebec in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement $23,217,596—Ministère de L'Éducation Quebec Que $23,217,596.

Contributions to Indian bands and Inuit settlements or educational institutions for educational services and support $44,867,230—Adams Lake Band Chase BC $129,068, Ahousaht Band Ahousaht BC $131,001, Alderville Band Roseneath Ont $73,869, Alkali Lake Band Williams Lake BC $101,850, Anishinaabe Child & Family Services Inc Ashern Man $281,188, Anspayawx School Society Hazelton BC $160,940, Batchewana Band Sault Ste Marie Ont $589,010, Beardy's Band Duck Lake Sask $319,649, Beausoleil Band Via Penetanguishene Ont $125,000, Bella Bella Community School Society Waglisla BC $459,340, Bella Coola Band Bella Coola BC $135,304, Betsiamites Band Betsiamites Que $408,438, Bigstone Cree Band Desmarais Alta $99,886, Blue Quills Native Education Centre St Paul Alta $1,930,711, Bonaparte Band Cache Creek BC $100,000, Canim Lake Band 100 Mile House BC $89,646, Canyon City Band Terrace BC $128,909, Cape Mudge Band Quathiaski Cove BC $88,500, Carrier-Sekani Tribal Council Prince George BC $117,100, Chehalis Band Agissiz BC $109,963, Chilliwack Area Indian Council Sardis BC $290,098, Chippewas of Rama Band Rama Ont $212,700, Clayoquot Band Tofino BC $66,904, Coldwater Band Merritt BC $124,862, Constance Lake Band Calstock Ont $146,279, Couchiching Band Fort Frances Ont $689,103, Council for Yukon Indians Whitehorse YT $68,085, Cowichan Band Duncan BC $165,049, Cross Lake Band Winnipeg Man $189,028, Curve Lake Band Curve Lake Ont $323,751, Dakota Ojibway Tribal Council Inc Brandon Man $1,118,541, Desolation Sound Tribal Council Powell River BC $60,775, Eagle Lake Band Eagle Lake Ont $84,450, Enoch Band Winterburn Alta Board Hodgson Man $279,394, Fort William Band Thunder Bay Ont $131,021, Fountain Band Lillooet BC $153,061, Garden River Band Sault Ste Marie Ont $292,828, Gibson Band Bela Ont $87,060, Gitanmaax Band Hazelton BC $115,197, Gitksan-Carrier Education Society Hazelton BC $119,064, Gitlakdamix Band New Aiyansh BC $140,526, Gitsegukla School Society South Hazelton BC $168,449, Gitwangak Band Kitwanga BC $141,311, Golden Lake Pand Golden Lake Ont $155,303, Hagwilget Band New Hazelton BC $225,480, Hobbema four Band Hobbema Alta $177,713, Institut Educatif & Culturel Attikamek Montagnais Village des Hurons Que $189,368, Interlake Tribal Division for School Inc Ashern Man $339,302, Iroquois of St Regis Band Cornwall Ont $1,095,990, Iroquois of the St Regis Band Cornwall Ont $65,300, Island Lake Tribal Council Inc Winnipeg Man $499,384, Kamloops Band Kamloops BC $89,426, Keewatin Tribal Council Inc Thompson Man $464,758, Kitamaat Band Kitamaat BC $175,069, Kitasoo Band Klemtu BC $81,000, Kitwancool Band Kitwanga BC $138,571, Lac La Croix Band Fort Frances Ont $79,261, Lakalzap Band Greenville BC $73,194, Lake Babine Band Burns Lake BC $483,210, Lesser Slave Lake Indian Regional Council Slave Lake Alta $738,060, Lillooet District Indian Council Lillooet BC $141,233, Lower Nicola Band Merritt BC $187,331, Lower Similkameen Band Keremeos BC $154,741, Lytton Band Lytton BC $203,284, Manitoba Indian Education Assoc Inc Winnipeg Man $391,198, Maritime School of Social Work Halifax NS $146,682, Masset Band Masset BC $91,905, Mathias Colomb Band Pukatawagan Man $69,592, Mature Student Centre Brandon University Brandon Man $70,000, McLeod Lake Band Prince George BC $54,900, Miawpukek (Conne River Band) Conne River Nfld $444,279, Mississauga Band Blind River Ont $89,928, Mohawk Council of Kahnawake Kahnawake Que $1,574,128, Mohawk of the Bay of Quinte Band Deseronto Ont $516,073, Montagnais Lac St Jean Conseil Pointe Bleue Que $394,055, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $315,635, Moricetown Band Smithers BC $249,261, Mount Currie Band Mount Currie BC $160,000, Naicatchewein Band Delvin Ont $146,927, Nanaimo Band Nanaimo BC $120,948, Nation Huronne Wendat Conseil Village des Hurons Que $342,496, Native Training Institute Spences Bridge BC $65,500, Necoslie Band Fort St James BC $120,004, Nelson House Education Authority Nelson House Man $172,280, Neskainlith Band Chase BC $51,332, Nicickousemenecaning Band Fort Frances Ont $180,688, Nimpkish Band Alert Bay BC $224,600, Nipissing Band Sturgeon Falls Ont $304,638, Nooaitch Band Merritt BC $62,447, North Battleford Management Assoc North Battleford Sask $291,621, North Coast District Council Prince Rupert BC $195,591, North Thompson Band Barriere BC $181,184, Northern Nishnawbe Education Council Sioux Lookout Ont $1,089,789, Northern Teachers Education Program La Ronge Sask $470,513, Norway House Band Norway House Man $194,648, Odanak Band Odanak Que $161,814, Ojibway Cree Settlement Council Via James Bay Ont $277,608, Ojibways of Onegaming Band Nestor Falls Ont $255,300, Okanagan Band Vernon BC $404,854, Old Sun community College Gleichen Alta $170,541, Onion Lake Band Lloydminster Sask $399,925, Opasquiak Education Authority Inc The Pas Man $390,287, Osoyoos Band Oliver BC $90,044, Parry Island Band Parry Sound Ont $68,779, Pavilion Band Cache Creek BC $62,460, Peepeekisis Band Balcarres Sask $328,620, Peguis School Board Hodgson Man $622,304, Penticton Band Penticton BC $93,831, Pequis School Board Hodgson Man $75,373, Rainy River Band Emo Ont $296,241, Red Earth Shoal Lake Education Authority Prince Albert Sask $492,100, Restigouche Band Council Restigouche Que $678,047, River Desert Band Council Maniwaki Que $610,599, Roseau River Band Ginew Man $123,424, Saanich Indian School Board Brentwood Bay BC $78,891, Sagkeeng Education Authority Pine Falls Man $853,838, Saskatchewan Indian Federated College Regina Sask $3,108,313, Saugeen Band Southampton Ont $221,210, Seabird Island Band Agassiz BC $110,600, Sechelt Band Sechelt BC $225,164, Seine River Band Mine Centre Ont $106,511, Serpent River Band Cutler Ont $118,345, Shackan Band Merritt BC $62,447, Sheshaht Band Port Alberni BC $50,103, Shuswap Band Invermere BC $129,305, Skeetchestn Band Savona BC $59,031, Skwah Band Chilliwack BC $86,741, Southeast Resource Development Council Corp Winnipeg Man $420,630, Spallumcheen Band Enderby BC $87,912, Spanish River Band Massey Ont $146,295, Squamish Band Squamish BC $58,300, St Thomas University Fredericton NB $105,169, Stoney Creek Band Vanderhoof BC $61,394, Stuart-Trembleur Lake Band Fort St James BC $197,022, Sturgeon Lake Band Spruce Home Sask $504,160, TFHQ District Chiefs Council Fort Qu'Appelle Sask $130,400, The First Nation Technical Institute Deseronto Ont $115,750, University of British Columbia Vancouver BC $403,850, University of Western Ontario London Ont $101,353, Upper Nicola Band Merritt BC $187,331, Urban Indian Education Society Vancouver BC $125,000, West Bay Band Excelsior Ont $225,691, West Region Tribal Council Inc Dauphin Man $451,181, Whitefish Bay Band Pawtik Ont $164,213, Whitefish Lake Band Naughton Ont $61,164, Whitefish Lake Band No 128 Goodfish Lake Alta $441,655, Whitefish River Band Birch Island Ont $230,650, Williams Lake Band Williams Lake BC $136,001, Yellowhead Tribal Council Spruce Grove Alta $273,480.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians on Indian reserves $187,322,382—Abegweit Band Cornwall PEI $180,638, Abitibiwinni Band Amos Que $403,142, Acadia Band South Brookfield NS $107,455, Adams Lake Band Chase BC $292,000, Afton Band Afton NS $403,975, Ahousaht Band Ahousaht BC $579,042, Alberta Social Services and Community Health Edmonton Alta $1,509,947, Alexander Band Morinville Alta $294,039, Alexis Band Glenevis Alta $285,210, Alexis Creek Band Chilanko Forks BC $280,870, Alkali Lake Band Williams Lake BC $320,855, Anaham Band Alexis Creek BC $811,676, Annapolis Valley Band Cambridge Station NS $70,787, Ashcroft Band Ashcroft BC $56,961, Attawapiskat Band Attawapiskat Ont $397,341, Barren Land Band Brochet Man $351,976, Beardy's Band Duck Lake Sask $1,018,457, Bearskin Lake Band Bearskin Lake Ont $70,400, Beausoleil Band Via Penetanguishene Ont $74,500, Beaver Lake Band Lac La Biche Alta $92,650, Beecher Bay Band Sooke BC $50,038, Bella Coola Band Bella Coola BC $634,548, Berens River Band Berens River Man $942,218, Betsiamites Band Conseil Betsiamites Que $81,028, Big Cove Band Big Cove NB $2,157,370, Bigstone Cree Band Desmarais Alta $1,769,585, Birdtail Sioux Band Beulah Man $245,402, Blackfoot Band Gleichen Alta $2,712,412, Blood Band Stand Off Alta $4,877,259, Bloodvein Band Bloodvein Man $399,895, Blueberry River Band Buick BC $50,057, Bonaparte Band Cache Creek BC $225,905, Boothroyd Band Boston Bar BC $113,727, Brokenhead Band Scanterbury Man $70,522, Buffalo River Band Buffalo River Sask $519,236, Burnt Church Band Lagaceville NB $1,477,375, Campbell River Band Campbell River BC $51,168, Canim Lake Band 100 Mile House BC $362,689, Canoe Creek Band Dog Creek BC $267,599, Canoe Lake Band Canoe Narrows Sask $491,047, Canyon City Band Terrace BC $109,204, Cape Mudge Band Quathiaski Cove BC $91,318, Carcross/Tagish Indian Band Carcross YT $138,414, Carry the Kettle Band Sintaluta Sask $795,103, Cat Lake Band Cat Lake Ont $70,886, Champagne/Aishihik Indian Band Haines Junction YT $169,207, Chapel Island Band St Peter's NS $395,991, Chehalis Band Agassiz BC $321,052, Chemainus Band Ladysmith BC $669,738, Chemawawin Band Easterville Man $426,159, Chilliwack Area Indian Council Sardis BC $1,380,932, Chippewas of Kettle and Stoney Point Band Forest Ont $117,439, Chippewas of Nawash Band Wiarton Ont $64,200, Chippewas of Sarnia Band Sarnia Ont $56,332, Chippewas of the Thames Band Muncey Ont $117,218, City of Brandon Brandon Man $477,813, City of Thompson Thompson Man $147,002, City of Winnipeg Winnipeg Man $2,110,946, Clayoquot Band Tofino BC $240,944, Coldwater Band Merritt BC $377,800, Comox Band Courtenay BC $78,554, Constance Lake Band Calstock Ont $125,400, Cook's Ferry Band Spences Bridge BC $63,734, Cote Band Kansack Sask $759,858, Couchiching Band Fort Frances Ont $55,066, Cowessess Band Broadview Sask $185,941, Cowichan Band Duncan BC $1,930,698, Crane River Band Crane River Man $257,054, Cross Lake Band Cross Lake Man $2,494,683, Cumberland House Band Cumberland House Sask $289,705, Curve Lake Band Curve Lake Ont $57,240, Dakota Ojibway Tribal Council Inc Brandon Man $157,880, Dakota Plains Band Edwin Man $120,782, Dakota Tipi Band Portage La Prairie Man $78,064, Dawson Indian Band Dawson City YT $101,241, Day Star Band Punnichy Sask $152,897, Dene Tha Band Chateh Alta $518,636, Dept of National Health Ottawa Ont $16,999,491, Desolation Sound Tribal Council Powell River BC $597,323, Ditidaht Band Port Alberni BC $81,226, Doig River Band Rose Prairie BC $62,487, Ebb & Flow Band Ebb & Flow Man $666,295, Eel Ground Band Newcastle NB $619,148, Eel River Band Dalhousie NB $530,775, English River Band Patuanak Sask $457,642, Encho Band Winterburn Alta $58,549, Ermineskin Band Hobbema Alta $106,452, Eskasoni Band Eskasoni NS $3,506,170, Esquimalt Band Victoria BC $52,878, Fairford Band Fairford Man $861,743, Fisher River Band Koostatak Man $653,103, Fishing Lake Band Wadena Sask $416,118, Flying Dust Band Meadow Lake Sask $324,028, Fond Du Lac Band Prince Albert Sask $612,952, Fort Albany Ont $201,415, Fort Alexander Band Pine Falls Man $76,847, Fort Churchill Band Tadoule Lake Man $257,662, Fort Hope Band Fort Hope Via Pickle Lake Ont $294,850, Fort Nelson Band Fort Nelson BC $136,658, Fountain Band Lillooet BC $257,185, Fox Lake Band Gillam Man $288,698, Fraser Lake Band Fort Fraser BC $155,775, Frog Lake Band Frog Lake Alta $75,215, Garden Hill Band Island Lake Man $58,099, Garden River Band Sault Ste Marie Ont $54,273, Gitanmaax Band Hazelton BC $370,243, Gitlakdamix Band New Aiyansh BC $485,758, Gitwangak Band Kitwanga BC $289,122, Glen Vowell Band Hazelton BC $137,036, God's Lake Band God's Lake Narrows Man $924,206, God's River Band God's River Man $317,245, Gordon Band Punnichy Sask $993,406, Government of Yukon Whitehorse YT $177,897, Grand Rapids Band Grand Rapids Man $281,402, Grassy Narrows Band Grassy Narrows Ont $75,500, Hagwilget Band New Hazelton BC $165,455, Halalt Band Chemainus BC $166,743, Halfway River Band Wonowon BC $109,391, Heiltsuk Band Waglisla BC $1,108,917, Hesquiaht Band Tofino BC $67,003, Hollow Water Band Wanipigow Man $369,358, Indian Birch Band Birch River Man $195,975, Indian Island Bands Rexton NB $144,505, Interlake Reserve Tribal Council Inc Ashern Man $97,211, Interlake Reserves Tribal Council Inc Ashern Man $111,716, Iroquois of St Regis Band Cornwall Ont $1,412,624, Iskut Band Iskut BC $202,404, Islington Band Whitedog Ont $123,400, Jackhead Band Dallas Man $196,665, James Smith Band Kinistino Sask $63,286, John Smith Band Birch Hill Sask $225,261, Joseph Bighead Band Pierceland Sask $444,353, Kahkewistahaw Band Broadview Sask $316,803, Kamloops Band Kamloops BC $331,177, Kasabonika Lake Band Kasabonika Lake Ont $80,833, Kashechewan Band Kashechewan Ont $525,826, Keeseekoose Band Kamsack Sask $587,192, Keeseekoowenin Band Elphinstone Man $304,745, Kehewin Band Bonnyville Alta $186,017, Key Band Norquay Sask $175,966, Kingfisher Lake Band Kingfisher Lake Ont $57,376, Kingsclear Band Fredericton NB $408,586, Kinistino Band Chagones Sask $194,053, Kispiox Band Hazelton BC $348,931, Kitamaat Band Kitamaat BC $291,160, Kitosoo Band Klemtu BC $226,113, Kitsumkalum Band Terrace BC $90,248, Kitwancool Band Kitwanga BC $199,334, Kluane Tribal Council Burwash Landing YT $63,500, Kwanlin Dun Indian Band Whitehorse YT $443,590, Kwicksutaineuk Band Simoon Sound BC $66,007, Kyuquot Band Kyuquot BC $82,408, Lac La Hache Band Woolaston Lake Sask $527,178, Lac La Ronge Band Lac La Ronge Sask $2,638,638, Lac Seul Band Hudson Ont $136,311, Lac Simon Band Louvicourt Que $611,630, Lakalzap Band Greenville BC $685,390, Lake Babine Band Burns Lake BC $951,118, Lake Manitoba Band Vogar Man $584,900, Lake St Martin Band Gypsumville Man $710,598, Lax Kw'Alaams Band Port Simpson BC $589,543, Lennox Island Band Lennox Island PEI $313,678, Lesser Slave Lake Indian Regional Council Slave Lake Alta $3,339,237, Liard Indian Band Watson Lake YT $447,523, Lillooet District Indian Council Lillooet BC $344,340, Little Black Bear Band Goodeve Sask $174,595, Little Black River Band O'Hanley Man $211,850, Little Grand Rapids Band Little Grand Rapids Man $921,673, Little Pine Band Paynton Sask $692,947, Little Salmon/Carmacks Indian Band Carmacks YT $286,675, Little Saskatchewan Band Gypsumville Man $245,931, Little Shuswap Band Chase BC $194,366, Long Lake 58 Band Long Lac Ont $51,200, Long Plain Band Edwin Man $529,728, Long Point Band Council Winneway River Que $253,950, Lower Nicola Band Merritt BC $566,700, Lower Similkameen Band Keremeos BC $428,145, Lubicon Lake Band Peace River Alta $301,318, Lytton Band Lytton BC $448,817, Malahat Band Mill Bay BC $115,440, Manouane Bande Manouane Que $74,334, Mathias Colomb Band Pukatawagan Man $845,201, Mayo Indian Band Mayo YT $248,598, McLeod Lake Band Prince George BC $50,807, Membertou Band Sydney NS $623,182,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Mistassini Band Council Mistassini Que $314,858, Mistawasis Band Leask Sask $561,544, Mohawk of the Bay of Quinte Band Deseronto Ont $57,675, Mohawk Council of Kahnawake Kahnawake Que $2,237,796, Montagnais Du Lac St Jean Conseil Pointe Bleue Que $1,095,168, Montagnais Lac St Jean Pointe Bleue Que $124,944, Montagnais Les Escoumins Conseil Les Escoumins Que $54,554, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $97,476, Montana Band Hobbema Alta $56,079, Montreal Lake Band Prince Albert Sask $1,094,441, Moose Factory Band Moose Factory Ont $211,268, Moose Lake Band Moose Lake Man $506,409, Moricetown Band Smithers BC $410,856, Mount Currie Band Mount Currie BC $889,375, Nowachat Band Gold River BC $118,824, Muskeg Lake Band Leask Sask $221,346, Musqueam Band Vancouver BC $454,633, Nanaimo Band Nanaimo BC $395,109, Nanoose Band Lantzville BC $95,468, Nation Huronne Wendat Conseil Village des Hurons Que $171,042, Nazko Band Quesnel BC $59,543, Necoslie Band Fort St James BC $511,899, Nelson House Band Nelson House Man $2,561,129, Nemaiah Valley Band Nemaiah Valley BC $220,869, Neskainlith Band Chase BC $242,267, Nicomen Band Lytton BC $51,048, Nimpkish Band Alert Bay BC $503,117, Nishga Tribal Council New Aiyansh BC $50,000, Nooaitch Band Merritt BC $188,899, North Caribou Lake Band Weagamow Lake Ont $79,947, North Coast District Council Prince Rupert BC $2,012,488, North Thompson Band Barriere BC $150,759, Northlands Band Lac Brochet Man $596,656, Norway House Band Norway House Man $2,623,086, Oak Lake Sioux Band Pipestone Man $322,087, Obedjiwan Band Roberval Que $53,176, Ochapowace Band Broadview Sask $361,425, Ochiese Band Rocky Mountain House Alta $230,641, Ohiaht Band Bamfield BC $53,399, Ojibways of Onegaming Band and Nestor Falls Ont $67,332, Okanagan Band Vernon BC $686,883, Okanese Band Balcarres Sask $153,938, Old Crow Indian Band Old Crow YT $232,905, Oneidas of the Thames Band Southwold Ont $214,142, Onion Lake Band Lloydminster Sask $1,954,122, Opetchesaht Band Port Alberni BC $89,757, Oromocto Band Oromocto NB $219,901, Osnaburgh Band New Osnaburgh Ont $56,074, Osoyoos Band Oliver BC $451,042, Paul Band Duffield Alta $194,840, Pauquachin Band Brentwood Bay BC $216,106, Pavilion Band Cache Creek BC $154,002, Peguis Band Hodgson Man $2,161,046, Peigan Band Brocket Alta $2,079,535, Penelakut Band Chemainus BC $368,341, Penticton Band Penticton BC $498,341, Peter Ballantyne Band Pelican Narrows Sask $127,410, Piapot Band Cupar Sask $528,996, Pictou Landing Band Trenton NS $323,629, Pine Creek Band Camperville Man $445,864, Poorman Band Quinton Sask $873,595, Poplar River Band Negginan Man $691,727, Poundmaker Band Cutknife Sask $437,022, Province of Manitoba Winnipeg Man $7,232,133, Quatsino Band Coal Harbour BC $126,499, Red Bank Band Red Bank NB $422,617, Red Earth Band Carrot River Sask $635,960, Restigouche Band Council Restigouche Que $120,953, River Desert Band Council Maniwaki Que $369,744, Rolling River Band Erickson Man $126,490, Roseau River Band Ginew Man $707,216, Ross River Indian Band Ross River YT $347,594, Rural Municipality of Norfolk Norfolk Man $65,809, Sachigo Lake Band Sachigo Lake Ont $85,130, Saddle Lake Band Saddle Lake Alta $163,897, Sakimay Band Grenfell Sask $229,308, Samson Band Hobbema Alta $249,860, Sandy Bay Band Marius Man $847,717, Sandy Lake Band Via Favourable Lake Ont $430,827, Sarcee Band Calgary Alta $174,185, Saugeen Band Southampton Ont $53,500, Saulteau Band Chetwynd BC $74,204, Seabird Island Band Agassiz BC $472,600, Sechelt Band Sechelt BC $363,419, Selkirk Indian Band Pelly Crossing YT $271,004, Seton Lake Band Seton Lake BC $274,575, Shackan Band Merrit BC $188,899, Shamattawa Band Shamattawa Man $573,433, Sheshaht Band Port Alberni BC $400,009, Shoal Lake Band Carrot River Sask $289,313, Shoal River Band Pelican Rapids Man $530,329, Shubenacadie Band Shubenacadie NS $1,333,803, Sioux Valley Band Griswold Man $891,285, Six Nations of the Grand River Band Ohsweken Ont $225,300, Skeetchestn Band Savona BC $64,386, Soda Creek Band Williams Lake BC $127,333, Songhees Band Victoria BC $250,246, Southeast Resource Development Council Corp Winnipeg Man $58,183, Spallumcheen Band Enderby BC $813,653, Split Lake Band Split Lake Man $1,572,519, Squamish Band Squamish BC $1,098,143, St Theresa Point Band St Theresa Point Man $2,188,702, St Mary's Band Fredericton NB $1,111,319, Standing Buffalo Band Qu'Appelle Sask $447,900, Starblanket Band Balcarres Sask $153,631, Stellaquo Band Fraser Lake BC $112,311, Stone Band Hanceville BC $282,856, Stoney Creek Band Vanderhoof BC $402,686, Stony Rapids Band Black Lake Sask $744,641, Stuart-Trembleur Lake Band Fort St James BC $454,610, Sunchild Band Rocky Mountain House Alta $294,459, Swampy Cree Tribal Council Inc The Pas Man $100,000, Swan Lake Band Swan Lake Man $189,660, Sweetgrass Band Gallivan Sask $481,123, Tahltan Band Telegraph Creek BC $163,749, Taku River Tlingit Band Atlin BC $66,820, Teslin Indian Band Teslin YT $132,270, The First Nations Technical Deseronto Ont $74,350, The Pas Band The Pas Man $857,171, Thunderchild Band Turtleford Sask $663,408, Temiscaming Band Council Notre Dame du Nord Que $411,794, Tobique Band Perth-Andover NB $1,090,452, Toosey Band Riske Creek BC $112,007, Truro Band Truro NS $782,853, Tsartlip Band Brentwood Bay BC $554,166, Tsawataineuk Band Kingcome Inlet BC $105,958, Tsawout Band Saanichton BC $388,366, Tsawwassen Band Delta BC $79,589, Tseycum Band Sidney BC $57,969, Tsulquate Band Port Hardy BC $311,714, Ucluelet Band Ucluelet BC $262,601, Ulkatcho Band Anahim Lake BC $403,545, United Native Nations Local 143 Watson Lake YT $165,000, Upper Nicole Band Merritt BC $566,700, Valley River Band Shortdale Man $305,629, Wagmatcook Band Baddeck NS $599,387, Wahpeton Band Prince Albert Sask $110,534, Walpole Island Band Wallaceburg Ont $126,843, Wasagamack Band Wasagamack Man $856,404, Waswanipi Band Council Waswanipi River Que $215,107, Waterhen Band Skownan Man $442,246, Waterhen Lake Band Waterhen Lake Sask $664,984, Waywayseecappo Band Roosburn Man $930,905, Wepekeka Band Angling Lake Ont $62,106, West Region Tribal Council Inc Dauphin Man $50,000, Westbank Band Kelowna BC $781,081, Whe-La-La-J-U Area Council Alert Bay BC $182,897, White Bear Band Carlyle Sask $827,586, Whitefish Bay Band Pawitik Ont $64,900, Whycocomagh Band Whycocompagh NS $764,786, Williams Lake Band Williams Lake BC $107,994, Woodstock Band Woodstock NB $245,404, York Factory Band York Landing Man $173,695.

Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services $72,142,519—Alberta Social Services and Community Health Edmonton Alta $6,899,253, Anishinaabe Child & Family Service Inc Ashern Man $1,514,744, Awasis Agency of Northern Manitoba Thompson Man $4,999,149, Big Cove Band Big Cove NB $461,979, Blackfoot Band Gleichen Alta $472,249, Blood Band Stand Off Alta $142,561, Bosco Homes Regina Sask $142,785, Burnt Church Band Lagaceville NB $266,782, C S S Abitibi Temiscaming Amos Que $997,774, C S S Abititi Temiscaming Amos Que $59,252, C S S Cote Nord Baie Comeau Que $3,087,829, C S S Gaspesie I M Gaspe Que $855,296, C S S Gaspesie Iles Madeleine Gaspe Que $216,594, C S S Laurentide Lanaudiere Ste Therese Que $499,241, C S S Laurentides Lanaudiere Ste Therese Que $139,284, C S S Outaouais Hull Que $312,379, C S S Richelieu Longueuil Que $76,015, Chief of Ontario Inc Toronto Ont $60,000, Comite Coordination Attikamek Sipi La Tuque Que $639,506, Cote Band Kamsack Sask $131,582, Dakota Ojibway Child & Family Services Inc Brandon Man $1,920,155, Dakota Dyate Lodge Inc Griswold Man $599,969, Dept of National Health Ottawa Ont $12,978,859, Dept of Social Services Halifax NS $834,430, Eel Ground Board Newcastle NB $189,890, Easkasoni Band Eskasoni

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

NS $261,937, First Nations Confederacy Inc Winnipeg Man $71,126, Government of Yukon Whitehorse YT $1,080,689, Iroquois of St Regis Band Cornwall Ont $464,669, Kamloops Band Kamloops BC $99,986, Kenora Home for Aged Kenora Ont $304,701, Kingsclear Band Fredericton NB $186,784, Lac Seul Band Hudson Ont $55,260, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,378,832, Lytton Band Lytton BC $63,220, Manitoba Keewatinowi Okimakanak Inc Thompson Man $76,172, Mayo Group Home Society Mayo YT $80,000, Mayo Indian Band Mayo YT $53,063, Micmac Family and Children Services Shubenacadie NB $464,782, Minister of Finance Province of BC Victoria BC $13,975,514, Minister of Finance New Brunswick St John NB $300,342, Mohawk Council of Kahnawake Kahnawake Que $670,036, Montagnais Lac St Jean Pointe Bleue Que $586,401, Nation Huronne Wendat Conseil Village des Hurons Que $89,619, Nishawbe Aski Nation Band Toronto Ont $81,000, North Coast District Council Prince Rupert BC $88,139, Ojibway Tribal Family Service Kenora Ont $363,280, Onion Lake Band Lloydminster Sask $110,000, Peguis Senior Centre Inc Hodgson Man $297,830, Peigan Band Brocket Alta $113,414, Pinaow Wachi Inc Norway House Man $466,210, Province of BC Victoria BC $376,448, Province of Manitoba Winnipeg Man $440,991, Rainycrest Band Fort Frances Ont $171,000, Ranch Ehrlo Society Pilot Butte Sask $81,070, Red Bank Band Red Bank NB $61,203, Rod McGillivary Memorial Care Home The Pas Man $950,737, Saddle Lake Band Saddle Lake Alta $227,242, Sagkeeng Child & Family Service Inc Pine Falls Man $358,077, Sagkeeng Personal Care Home Inc Pine Falls Man $876,774, Samson Band Hobbema Alta $60,889, Saskatchewan Social Services Regina Sask $1,170,874, Shubenacadie Band Shubenacadie NS $62,366, Southeast Child & Family Services Inc Winnipeg Man $1,439,665, Spallumcheen Band Enderby BC $453,816, Spanish River Band Massey Ont $86,524, Split Lake Band Split Lake Man $63,185, St Mary's Band Fredericton NB $221,192, Tobique Band Perth-Andover NB $196,352, Truro Band Truro NS $60,825, West Region Child & Family Services Committee Inc Dauphin Man $1,704,692, Westbank Band Kelowna BC $264,724, Whycocomagh Band Whycocomagh NS $73,914.

Contributions to Indian bands, Inuit settlements or organizations for cultural development and community services $12,372,523—Avataq Cultural Institute Inukjuak Que $105,537, Blackfoot Band Gleichen Alta $52,500, Blood Band Stand Off Alta $67,500, Caribou Indian Education Training Centre 150 Mile House BC $85,210, Conseil Attikamek Montagnais Village des Hurons Que $180,151, Coqualeetza Education Training Centre Sardis BC $259,469, Council For Yukon Indians Whitehorse YT $60,100, Cowichan Band Duncan BC $56,445, Cree Regional Authority Chisasibi Que $200,146, Dakota Ojibway Tribal Council Brandon Man $156,501, Dept of National Health Ottawa Ont $4,393,855, Government of Yukon Whitehorse YT $73,409, Heiltsuk Band Waglisla BC $58,686, Institut Educatif et Culturel Attikamek-Montagnais Village des Hurons Que $295,283, Interlake Reserve Tribal Council Ashern Man $174,708, Lake of the Woods Ojibway Cultural Centre Kenora Ont $113,548, Leonard Miles Memorial Centre Shamattawa Man $53,800, Lesser Slave Lake Indian Regional Council Slave Lake Alta $67,952, Manitoba Indian Cultural Education Centre Winnipeg Man $197,261, Maskawachees Cultural College Hobbema Alta $134,972, Micmac Assoc of Cultural Studies Sydney NS $187,441, Mohawk Council of Kahnawake Kahnawake Que $157,697, Nimpkish Band Alert Bay BC $60,000, Nimstako Centre Cardston Alta $164,559, Norway House Indian Band Norway House Man $50,954, Nuu Chah Nulth Tribal Council Port Alberni BC $83,400, Ojibway and Cree Cultural Centre Timmins Ont $430,882, Ojibway Cultural Foundation West Bay Ont $215,170, Old Sun Society Gleichen Alta $88,628, Oldman River Cultural Centre Brocket Alta $53,724, Onake Corporation Cornwall Ont $264,822, Restigouche Indian Band Restigouche Que $50,847, River Desert Band Council Maniwaki Que $70,945, Saddle Lake Indian Band Saddle Lake Alta $95,613, Sagkeeng Cultural Centre Inc Pine Falls Man $78,662, Saskatchewan Indian Cultural College Saskatoon Sask $1,620,676, Secwepenc Culture & Education Society Kamloops BC $73,575, Six Nations Band Council Ohsweken Ont $688,202, Stoney Indian Band Morley Alta $60,251, The Chiefs of Ontario Indian Toronto Ont $61,600, Union of Ontario Indians Toronto Ont $55,276, West Region Tribal Council Dauphin Man $62,022, Wikwemikong Band Wikwemikong Ont $96,428, Yukon Indian Cultural Education Society Whitehorse YT $61,401.

Contributions to Indians and Inuit, their bands, settlements and corporations, provinces and other organizations for economic and employment development $71,178,675—Abegweit Band Cornwall PEI $57,412, Abenakis Wolinak Band Conseil Becancour Que $93,035, Abitibiwinnin Band Amos Que $96,550, Alberta Indian Agricultural Development Corp Calgary Alta $870,120, Alexander Band Morinville Alta $222,000, Alkali Lake Band Williams Lake BC $64,584, Anaham Band Alexis Creek BC $51,251, Arise the Corporation Lambeth Ont $63,501, Ashcroft Band Ashcroft BC $62,195, Association of Reserves Brantford Ont $61,499, Attawapiskat Band Attawapiskat Ont $143,145, BC Aboriginal People Fisheries Commission Vancouver BC $50,000, Bearskin Lake Band Bearskin Lake Ont $69,028, Beausoleil Band Via Penetanguishene Ont $88,909, Beaver Lake Band Lac La Biche Alta $68,000, Bella Coola Band Bella Coola BC $100,126, Betsiamites Band Betsiamites Que $105,461, Big Cove Band Big Cove NB $147,674, Big Trout Lake Band Big Trout Lake Ont $105,741, Bigstone Cree Band Desmarais Alta $161,500, Blackfoot Band Gleichen Alta $197,316, Blood Band Stand Off Alta $181,500, Boyer River Band High Level Alta $61,450, Burnt Church Band Lagaceville NB $59,905, Campbell River Band Campbell River BC $98,100, Canadian Council For Native Business Toronto Ont $166,000, Canim Lake Band 100 Mile House BC $50,739, Cape Mudge Band Quathiaski Cove BC $61,700, Carcross/Tagish Indian Band Carcross YT $58,195, Cariboo Tribal Council Williams Lake BC $50,000, Carrier-Sekani Tribal Council Prince George BC $174,600, Carry The Kettle Band Sintaluta Sask $61,200, Centre for Indian Training & Research Vancouver BC $50,000, Chapel Island Band St Peter's NS $52,523, Chemainus Band Ladysmith BC $71,147, Chiefs of Ontario Office Toronto Ont $163,803, Chippewas of Kettle and Stony Point Band Forest Ont $119,557, Chippewas of Nawash Band Wiarton Ont $157,125, Chippewas of Rama Band Rama Ont $94,048, Chippewas of Sarnia Band Sarnia Ont $80,849, Chippewas of the Thames Band Muncey Ont $113,454, Chisasibi Band Council Chisasibi Que $58,000, Cold Lake First Nations Grand Centre Alta $83,000, Conseil Attikamek Montagnais Village des Hurons Que $56,700, Conseil Police Amerindienne Pte Bleue Que $129,500, Conseil Regional de Kativik Kuujjuaq Que $85,000, Cote Band Kamsack Sask $53,296, Council for Yukon Indians Whitehorse YT $200,000, Cowichan Band Duncan BC $236,066, Cree Band Fort Chipewyan Alta $108,000, Cree Regional Authority Val d'Or Que $530,000, Cree Trappers Association Val d'Or Que $122,703, Cross Lake Band Cross Lake Man $54,750, Cumberland House Band Cumberland House Sask $65,900, Curve Lake Band Curve Lake Ont $129,216, Dakota Ojibway Development Group Inc Winnipeg Man $294,268, Dakota Ojibway Tribal Council Inc Brandon Man $206,554, Deer Lake Band Deer Lake Via Red Lake Ont $56,196, Deh Cho Regional Council Fort Simpson NWT $140,000, Dene Community Council Fort Good Hope NWT $186,260, Dene Nation Yellowknife NWT $100,000, Dene Tha Band Chateh Alta $137,294, Denendeh Development Corporation Ltd Yellowknife NWT $50,000, Dogrib Rae Band Council Fort Rae NWT $95,942, Eagle Lake Band Eagle Lake Ont $92,150, Eskasoni Band Eskasoni NS $147,027, Federation of Saskatchewan Indians Saskatoon Sask $185,000, First Nations Technical Institute Deseronto Ont $100,000, Fisher River Sewing Factory Koostatak Man

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$52,000, Fort Albany Band Fort Albany Ont $74,919, Fort Alexander Band Pine Falls Man $132,972, Fort Chipewyan Band Fort Chipewyan Alta $91,500, Fort Franklin Band Council Fort Franklin NWT $64,000, Fort McKay Band Fort McMurray Alta $90,568, Fort McMurray Band Fort McMurray Alta $104,960, Fort Norman Band Council Fort Norman NWT $94,000, Fort William Indian Band Thunder Bay Ont $74,814, Fountain Band Lillooet BC $62,493, Fox Lake Band Gillam Man $90,000, Frog Lake Band Frog Lake Alta $107,000, Garden River Band Sault Ste Marie Ont $71,194, Georgian Bay Tribal Council Peterborough Ont $60,747, Gitanmaax Band Hazelton BC $51,705, Gitksan-Wet'En Tribal Council Hazelton BC $65,000, Gitlakdamix Band New Aiyansh BC $129,885, Gitsen Industries Ltd Vancouver BC $65,000, Gitwangak Band Kitwanga BC $67,705, Golden Lake Band Golden Lake Ont $122,704, Government of the Northwest Territories Yellowknife NWT $785,000, Grand Conseil des Cris Val d'Or Que $171,289, Grand Rapids Special Forebay Committee Inc Winnipeg Man $330,000, Grassy Narrows Band Grassy Narrows Ont $164,233, Haida Tribal Council Queen Charlotte City BC $70,913, Haida Tribal Society Queen Charlotte City BC $142,687, Heart Lake Band Lac La Biche Alta $64,748, Heiltsuk Band Waglisla BC $163,655, Hiawatha Band Keene Ont $152,139, Homalco Band Sardis BC $64,185, Iligvik Corporation Dorval Que $624,245, Ikiqvik Corporation Dorval Que $181,694, Indian Agriculture Program Lambeth Ont $200,000, Indian Business Development Services Ltd Edmonton Alta $169,113, Indian Equity Foundation Edmonton Alta $97,300, Indigenous Survival International Ottawa Ont $150,000, Ingenika Band Vanderhoof BC $69,300, Interlake Reserve Tribal Council Inc Ashern Man $213,480, Iroquois of St Regis Band Cornwall Ont $166,894, Iskut Band Iskut BC $274,865, Island Lake Fisheries Ltd Wasagamack Man $190,000, Islington Band Whitedog Ont $231,724, Kamloops Band Kamloops BC $64,082, Kasabonika Lake Band Kasabonika Lake Ont $55,105, Kashechewan Band Kashechewan Ont $120,878, Kayana Air Ltd Sioux Lookout Ont $150,000, Keewatin Tribal Council Inc Thompson Man $222,300, Kehewin Band Bonnyville Alta $168,000, Keyana College Fort McMurray Fort McMurray Alta $50,000, Kitamaat Band Kitamaat BC $125,440 Kitasoo Band Klemtu BC $83,900, Kitsumkalum Band Terrace BC $80,090, Kwakiutl District Council Port Hardy BC $74,597, La Romaine Band La Romaine Que $95,000, Lac Seul Band Hudson Ont $102,922, Lac Simon Band Louvicourt Que $67,232, Lakalzap Band Greenville BC $112,770, Lennie and Martin Edmonton Alta $57,000, Lennox Island Band Lennox Island PEI $88,154, Lesser Slave Indian Reg Council Slave Lake Alta $1,016,000, Lethbridge College Lethbridge Alta $97,202, Little Red River Band High Level Alta $212,035, Long Lake 77 Band Long Lac Ont $72,205, Long Point Band Council Winneway River Que $82,165, Lower Similkameen Band Keremeos BC $61,989, Lubicon Lake Band Peace River Alta $72,300, Lytton Band Lytton BC $77,924, Mackenzie Delta Regional Council Inuvik NWT $196,700, Makivik Corporation Montreal Que $75,000, Manitoba Indian Agricultural Program Inc Winnipeg Man $1,930,000, Manitoba Indian Education Association Inc Winnipeg Man $112,500, Mathias Colomb Band Pukatawagan Man $103,751, McLeod Lake Band Prince George BC $57,800, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $252,665, Membertou Band Sydney NS $56,371, Mingan Band Mingan Que $431,238, Mississauga Band Blind River Ont $57,786, Mississaugas of the New Credit Band Hagersville Ont $132,128, Mistassini Council Mistassini Que $55,000, Mohawk Council of Kahnawake Kahnawake Que $372,796, Mohawks of the Bay of Quinte Band Deseronto Ont $151,947, Montagnais Lac St Jean Conseil Pointe Bleue Que $280,538, Montagnais Les Escoumins Conseil Les Escoumins Que $160,946, Montagnais Schefferville Conseil Schefferville Que $132,418, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $197,726, Moose Factory Band Moose Factory Ont $176,679, Moravian of the Thames Band Muncey Ont $57,592, Moricetown Band Smithers BC $86,982, Mount Currie Band Mount Currie BC $88,700, Munceys of the Thames Band Muncey Ont $107,076, Musgamagw Tsawataineuk Tribal Council Courtenay BC $84,280, Muskegog Cree Moose Factory Ont $55,000, Naicatchewein Band Delvin Ont $67,000, Nanaimo Band Nanaimo BC $84,996, Natashquan Band Natashquan Que $50,900, Natashquan Band Conseil Natashquan Que $65,260, Nation Huronne Wendat Conseil Village des Hurons Que $219,062, National Indians Arts & Crafts Ottawa Ont $3,259,916, Native Brotherhood of BC Vancouver BC $160,822, Native Business Summit Foundation of Canada Toronto Ont $721,827, Native Fishing Association Vancouver BC $6,490,178, Native Training Institute Spences Bridge BC $50,000, Nelson House Forest Industries Nelson House Man $60,000, Neyanun Development Corp Inc Winnipeg Man $57,200, Nimpkish Band Alert Bay BC $147,600, Nipissing Band Sturgeon Falls Ont $62,015, Nipissing Band of Ojibway Sturgeon Falls Ont $65,057, Nishga Tribal Council New Aiyansh BC $72,400, Nlaka' Pamuk Nation Tribal Council Lytton BC $315,000, North Battleford Management Association North Battleford Sask $114,000, North Coast District Council Prince Rupert BC $637,391, Northern Flood Committee Inc Winnipeg Man $909,100, Northern Manitoba Native Lodge Inc Winnipeg Man $63,000, Northern Native Fishing Corporation Prince Rupert BC $303,592, Northern Nishawbe Education Council Pikagikum Ont $56,050, Northwest Angle 33 Band Angle Inlet Minn USA $52,016, Norway House Band Norway House Man $50,000, Nuu Chah Nulth Tribal Council Port Alberni BC $737,600, Obedjiwan Band Obedjiwan Que $57,132, Ochiese Band Rocky Mountain House Alta $95,000, Odanak Band Odanak Que $52,988, Ojibways of Onegaming Band Nestor Falls Ont $92,987, Old Sun Community College Gleichen Alta $360,000, On Reserve Housing Code Toronto Ont $112,800, Oneidas of the Thames Band Southwold Ont $224,646, Onion Lake Band Lloydminster Sask $51,478, Ontario Indian Wild Rice Fort Frances Ont $220,000, Ontario Limited Corp 502133 Fort Frances Ont $369,024, Osnaburgh Band New Osnaburgh Ont $96,395, Paul Band Duffield Alta $83,000, Peepeekisis Band Balcarres Sask $71,218, Peguis Band Hodgson Man $69,000, Peguis Education Authority Hodgson Man $115,859, Peigan Band Brocket Alta $423,100, Penelakut Band Chemainus BC $54,912, Peter Ballantyne Band Pelican Narrows Sask $758,000, Pic Mobert Band Mobert Ont $134,500, Pikangikum Band Pikangikum Ont $110,732, Pine Creek Band Camperville Man $61,000, Prince Albert District Chiefs Management Company Prince Albert Sask $447,200, Province of Manitoba Winnipeg Man $1,445,000, Qu'Appelle Valley Indian Development Authority Regina Sask $133,800, Rainy River Band Emo Ont $144,167, Rat Portage Band Kenora Ont $109,303, Red Rock Indian Band Nippigon Ont $51,715, Restigouche Band Council Restigouche Que $296,287, River Desert Band Maniwaki Que $89,228, River Desert Band Council Maniwaki Que $237,635, Rocky Bay Indian Band MacDiarmid Ont $93,635, Sachigo Lake Band Sachigo Lake Ont $80,505, Saddle Lake Band Saddle Lake Alta $236,250, Sagkeeing Education Authority Pine Falls Man $59,902, Sandy Lake Band Via Favourable Lake Ont $194,990, Sarcee Band Calgary Alta $61,478, Saskatchewan Indian Agriculture Program Regina Sask $2,404,000, Saskatchewan Indian Community College Saskatoon Sask $933,000, Saskatoon District Chiefs Saskatoon Sask $55,000, Saskatoon District Chiefs Development Corporation Saskatoon Sask $75,000, Saugeen Nation Band Savant Lake Ont $162,550, Seine River Band Mine Centre Ont $72,563, Seneca Communications Inc Caughnawaga Que $100,000, Serpent River Band Cutler Ont $135,842, Serv Form Autochtone du Quebec Village des Hurons Que $85,200, Shihta Regional Council Norman Wells NWT $102,500, Shoal Lake 39 Band Kejik Ont $125,026, Shoal Lake 40 Band Kejik Ont $244,736, Shubenacadie Band Shubenacadie NS $74,978, Six Nations of the Grand River Band Ohsweken Ont $365,150, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $62,782, Skeetchestn Band Savona BC $66,107, Sliammon Band Powell River BC $58,780,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Southeast Resource Development Council Corp Winnipge Man $246,866, Spanish River Band Massey Ont $76,083, Squamish Band Squamish BC $89,185, St Mary's Band Fredericton NB $52,558, Sto Lo Tribal Council Sardis BC $59,500, Stoney Band Morley Alta $92,449, Stuart-Trembleur Lake Band Fort St James BC $116,000, Summer Beaver Settlement Band Via Pickle Lake Ont $54,100, Sunchild Band Rocky Mountain House Alta $148,075, Swampy Cree Tribal Council Inc The Pas Man $101,616, Tahltan Band Telegraph Creek BC $63,320, Taku River Tlingit Band Atlin BC $80,999, Tallcree Band Fort Vermilion Alta $70,440, Tanizul Timber Ltd Fort St James BC $60,000, TFHQ District Chiefs Council Fort Qu'Appelle Sask $134,020, Temiscaming Band Temiscaming Que $77,132, Tobique Band Perth-Andover NB $74,088, Treasurer of Ontario Toronto Ont $263,450, Tribal Chiefs Association of NE Alberta St Paul Alta $104,195, Tsartlip Band Brentwood Bay BC $52,219, Tsawwassen Band Delta BC $74,084, Tsulquate Band Port Hardy BC $51,200, Tuktu Assistance Corporation Kuujjiuaq Que $158,215, Union of New Brunswick Indians Fredericton NB $114,343, Union of Nova Scotia Indians Sydney NS $82,700, Unique 03314 Indian Agriculture Program Lambeth Ont $50,000, Wagmatcook Band Baddeck NS $50,210, Walpole Island Band Wallaceburg Ont $204,130, Waterhen Wood Bison Ranches Ltd Skownan Man $74,000, West Region Tribal Council Inc Dauphin Man $300,030, West Side Community College Prince Albert Sask $62,000, Westbank Band Kelowna BC $56,865, Western Indian Agriculture Corporation Vancouver BC $843,800, Whitefish Bay Band Pawitik Ont $150,600, Whitefish Lake Band Naughton Ont $60,736, Whitefish Lake Band No 128 Goodfish Lake Alta $248,450, Whitefish River Band Birch Island Ont $98,530, Whitesand Indian Band Armstrong Ont $53,596, Whycocomagh Band Whycocomagh NS $55,898, Wiki Development Comm Wiki Ont $86,850, Wikwemikong Band Wikwemikong Ont $188,371, Windigo Tribal Council Sioux Lookout Ont $340,330, Yellowhead Tribal Council Spruce Grove Alta $80,000, Yellowhead Tribal Development Corporation Spruce Grove Alta $107,200, Yorkton District Chiefs Council Yorkton Sask $145,247, Yukon Indian Development Corporation Whitehorse YT $200,000.

Contribution for Summer Challenge 85 $22,000

Contributions to Indian bands, tribal councils and Inuit settlements for administrative costs and management support services $85,547,603—Abegweit Band Cornwall PEI $111,169, Abitibiwinni Band Amos Que $165,366, Acadia Band South Brookfield NS $75,437, Adams Lake Band Chase BC $156,620, Afton Band Afton NS $110,713, Ahousaht Band Ahousaht BC $234,063, Aklavik Band Council Aklavik NWT $61,523, Alexander Band Morinville Alta $162,164, Alexis Band Glenevis Alta $132,508, Alexis Creek Band Chilanko Forks BC $146,152, Alkali Lake Band Williams Lake BC $144,404, Anaham Band Alexis Creek BC $212,889, Anderson Lake Band Darcy BC $56,394, Annapolis Valley Band Cambridge Station NS $61,949, Arctic Red River Band Council Arctic Red River NWT $66,177, Attawapiskat Band Attawapiskat Ont $350,631, Barren Lands Band Brochet Man $173,410, Barriere Lake Band Council Rapid Lake Que $150,597, Batchewana Band Sault Ste Marie Ont $123,979, Beardy's Band Duck Lake Sask $265,714, Bearskin Lake Band Bearskin Lake Ont $150,753, Beausoleil Band Via Penetanguishene Ont $133,003, Beaver Lake Band Lac La Biche Alta $205,164, Bella Coola Band Bella Coola BC $293,585, Berens River Band Berens River Man $247,780, Betsiamites Band Betsiamites Que $1,112,076, Big C Band La Loche Sask $149,050, Big Cove Band Big Cove NB $412,271, Big Grassy Band Morson Ont $64,235, Big Island Band Morson Ont $54,216, Big River Band Debden Sask $112,958, Big Trout Lake Band Big Trout Lake Ont $246,056, Bigstone Cree Band Desmarais Alta $304,290, Birdtail Sioux Band Beulah Man $108,417, Blackfoot Band Gleichen Alta $382,416, Blood Band Stand Off Alta $426,641, Bloodvein Band Bloodvein Man $195,176, Blueberry River Band Buick BC $81,403, Bonaparte Band Cache Creek BC $115,168, Boothroyd Band Boston Bar BC $82,109, Boyer River Band High Level Alta $59,820, Bridge River Band Lillooet BC $70,403, Brokenhead Band Scanterbury Man $121,718, Broman Lake Band Burns Lake BC $54,336, Buffalo River Band Buffalo River Sask $133,513, Burnt Church Band Lagaceville NB $317,728, Burrard Band Vancouver BC $66,210, Campbell River Band Campbell River BC $95,701, Canim Lake Band 100 Mile House BC $139,220, Canoe Creek Band Dog Creek BC $119,667, Canoe Lake Band Canoe Narrows Sask $141,400, Canyon City Band Terrace BC $123,831, Cape Mudge Band Quathiaski Cove BC $148,253, Carcross/Tagish Indian Band Carcross YT $101,882, Cariboo Tribal Council Williams Lake BC $108,190, Carrier-Sekani Tribal Council Prince George BC $167,200, Carry the Kettle Band Sintaluta Sask $126,367, Cat Lake Band Cat Lake Ont $107,367, Cayoose Creek Band Lillooet BC $52,393, Central Interior Tribal Council Kamloops BC $327,361, Champagne/Aishihik Indian Band Haines Junction YT $98,570, Chapel Island Band St Peter's NS $136,452, Cheam Band Rosedale BC $50,248, Chehalis Band Agassiz BC $181,437, Chemainus Band Ladysmith BC $189,920, Chemawawin Band Easterville Man $209,539, Cheslatta Band Burns Lake BC $58,732, Chilliwack Area Indian Council Sardis BC $81,000, Chippewas of Kettle and Stony Point Band Forest Ont $150,015, Chippewas of Nawash Band Wiarton Ont $164,684, Chippewas of Rama Band Rama Ont $129,406, Chippewas of Sarnia Band Sarnia Ont $106,978, Chippewas of the Thames Band Muncey Ont $149,039, Clayoquot Band Tofino BC $127,630, Cold Lake First Nations Cold Lake Alta $254,605, Coldwater Band Merritt BC $176,338, Columbia Lake Band Windermere BC $64,140, Comité de Coord Attikamek Sipi La Tuque Que $68,500, Comox Band Courtenay BC $61,945, Conseil de la Police Amerindienne Pte Bleue Que $569,043, Constance Lake Band Calstock Ont $175,474, Cook's Ferry Band Spences Bridge BC $64,248, Cote Band Kamsack Sask $166,728, Couchiching Band Fort Frances Ont $150,375, Cowessess Band Broadview Sask $120,511, Cowichan Band Duncan BC $338,742, Crane River Band Crane River Man $96,107, Cree Band Fort Chipewyan Alta $149,704, Cree Regional Authority Val d'Or Que $661,620, Cross Lake Band Cross Lake Man $366,365, Cumberland House Band Cumberland House Sask $80,667, Curve Lake Band Curve Lake Ont $172,572, Dakota Ojibway Tribal Council Inc Brandon Man $472,417, Dakota Plains Band Edwin $75,252, Dakota Tipi Band Portage La Prairie Man $64,237, Dauphin River Band Gypsumville Man $58,701, Dawson Indian Band Dawson City YT $103,074, Deer Lake Band Deer Lake Via Red Lake Ont $118,959, Dene Community Council Fort Good Hope NWT $156,003, Dene Tha Band Chateh Alta $249,597, Deninoo Community Council Fort Resolution NWT $117,064, Desolation Sound Tribal Council Powell River BC $102,600, Ditidaht Band Port Alberni BC $82,846, Dogrib Rae Band Council Fort Rae NWT $186,512, Doig River Band Rose Prairie BC $76,269, Dokis Band Monetville Ont $64,096, Douglas Band Tippella Harrison Lake BC $63,833, Eagle Lake Band Eagle Lake Ont $70,969, Ebb & Flow Band Ebb & Flow Man $182,809, Eel Ground Band Newcastle NB $199,221, Eel River Band Dalhousie NB $132,619, Ehattesaht Band Campbell River BC $58,634, English River Band Patuanak Sask $142,300, Enoch Band Winterburn Alta $93,713, Ermineskin Band Hobbema Alta $88,036, Eskasoni Band Eskasoni NS $441,417, Fairford Band Fairford Man 259,006, First Nations of South Island Tribal Council Mill Bay BC $214,600, Fisher River Band Koostatak Man $208,090, Fishing Lake Band Wadena Sask $97,072, Fitz Smith Native (NWT ALTA) Band Fort Smith NWT $121,961, Flying Dust Band Meadow Lake Sask $97,800, Fond du Lac Band Prince Albert Sask $225,744, Fort Albany Band Fort Albany Ont $205,159, Fort Alexander Band Pine Falls Man $309,808, Fort Chipewyan Band Fort Chipewyan Alta $54,986, Fort Churchill Band Tadoule Lake Man $180,621, Fort Franklin Band Council Fort Franklin NWT $132,219, Fort George Band Shelley BC $59,391, Fort Hope Band Fort Hope

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Via Pickle Lake Ont $216,570, Fort Liard Band Council Fort Liard NWT $123,830, Fort McPherson Band Council Fort McPherson NWT $104,728, Fort Nelson Band Fort Nelson BC $128,115, Fort Providence Band Council Fort Providence NWT $240,767, Qu'Appelle District Chiefs Council Fort Qu'Appelle Sask $207,500, Fort Severn Band Fort Severn Ont $186,195, Fort Simpson Band Council Fort Simpson NWT $134,346, Fort Ware Band Fort Ware BC $123,000, Fort William Band Thunder Bay Ont $115,787, Fountain Band Lillooet BC $179,194, Fox Lake Band Gillam Man $203,436, Fraser Lake Band Fort Fraser BC $109,959, Frog Lake Band Frog Lake Alta $331,343, Garden Hill Band Island Lake Man $382,887, Garden River Band Sault Ste Marie Ont $151,012, Gitanmaax Band Hazelton BC $216,760, Gitskan-Wet'Suwet'en Tribal Council Hazelton BC $194,700, Gitlakdamix Band New Aiyansh BC $243,122, Gitwangak Band Kitwanga BC $157,371, Glen Vowell Band Hazelton BC $71,391, God's Lake Band God's Lake Narrows Man $339,303, God's River Band God's River Man $171,516, Golden Lake Band Golden Lake Ont $115,391, Gordon Band Punichy Sask $144,073, Grand Lac Victoria Band Louvicourt Que $84,821, Grand Rapids Band Grand Rapids Man $128,002, Grassy Narrows Band Grassy Narrows Ont $174,812, Gull Bay Band Gull Bay Via Armstrong Ont $67,717, Hagwilget Band New Hazelton BC $91,659, Halalt Band Chemainus BC $55,842, Halfway River Band Wonowon BC $98,521, Hartley Bay Band Hartley Bay BC $136,869, Hay River Dene Band Hay River NWT $81,175, Heart Lake Band Lac La Biche Alta $78,034, Heiltsuk Band Waglisla BC $324,591, Henvey Inlet Band Pickerel Ont $168,512, Hesquiaht Band Tofino BC $84,839, Hiawatha Band Keene Ont $53,342, Hollow Water Band Wanipigow Man $188,182, Homalco Band Sardis BC $82,048, Hope Band Hope BC $60,685, Indian Birch Band Birch River Man $77,604, Ingenika Band Vanderhoof BC $132,638, Interlake Reserve Tribal Council Inc Ashern Man $208,453, Iroquois of St Regis Band Cornwall Ont $466,556, Iskut Band Iskut BC $136,397, Island Lake Band Loon Lake Sask $121,500, Island Lake Tribal Council Inc Winnipeg Man $157,430, Islington Band Whitedog Ont $245,609, Jackhead Band Dallas Man $127,199, James Smith Band Kinistino Sask $187,065, John Smith Band Birch Hills Sask $99,854, Joseph Bighead Band Pierceland Sask $137,800, Kahkewistahaw Band Broadview Sask $100,642, Kamloops Band Kamloops BC $184,015, Kasabonika Lake Band Kasabonika Lake Ont $255,712, Kashechewan Band Kashechewan Ont $324,599, Katzie Band Pitt Meadows BC $90,118, Keeseekoose Band Kamsack Sask $139,389, Keeseekoowenin Band Elphinstone Man $142,844, Keewatin Tribal Council Inc Thompson Man $245,885, Kehewin Band Bonnyville Alta $289,619, Key Band Norquay Sask $71,393, Kincolith Band Kincolith BC $185,409, Kingfisher Lake Band Kingfisher Lake Ont $96,246, Kingsclear Band Fredericton NB $204,105, Kipawa Band Council Temiscaming Que $76,244, Kispiox Band Hazelton BC $180,131, Kitamaat Band Kitamaat BC $196,739, Kitasoo Band Klemtu BC $222,682, Kitkatla Band Kitkatla BC $201,187, Kitsegukla Band South Hazelton BC $114,806, Kitsumkalum Band Terrace BC $56,766, Kitwancool Band Kitwanga BC $141,976, Kluane Tribal Council Burwash Landing YT $81,760, Kootenay Indian Area Council Cranbrook BC $290,406, Kwakiutl Band Port Hardy BC $113,366, Kwakiutl District Council Port Hardy BC $243,100, Kwanlin Dun Indian Band Whitehorse YT $208,574, Kwicksutaineuk Band Simoon Sound BC $72,141, Kyuquot Band Kyuquot BC $101,291, La Romaine Band La Romaine Que $237,491, Lac La Croix Band Fort Frances Ont $80,177, Lac La Hache Band Wollaston Lake Sask $191,101, Lac La Ronge Band Lac La Ronge Sask $383,828, Lac Simon Band Louvicourt Que $176,761, Lac Seul Band Hudson Ont $189,515, Lakalzap Band Greenville BC $193,366, Lake Babine Band Burns Lake BC $271,175, Lake Manitoba Band Vogar Man $180,038, Lake St Martin Band Gypsumville Man $200,408, Landsdowne House Settlement Band Via Pickle Lake Ont $63,346, Lax Kw'Alaams Band Port Simpson BC $236,492, Lennox Island Band Lennox Island PEI $146,149, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,684,703, Liard Indian Band Watson Lake YT $195,251, Lillooet District Indian Council Lillooet BC $150,100, Lillooet Tribal Council Lillooet BC $158,234, Little Black River Band O'Hanley Man $130,486, Little Grand Rapids Band Little Grand Rapids Man $253,065, Little Pine Band Paynton Sask $129,009, Little Red River Band High Level Alta $278,325, Little Salmon/Carmacks Indian Band Carmacks YT $109,220, Little Saskatchewan Band Gypsumville Man $135,584, Little Shuswap Band Chase BC $110,730, Long Lake 58 Band Long Lac Ont $125,540, Long Lake 77 Band Long Lac Ont $60,978, Long Plain Band Edwin Man $251,041, Long Point Band Council Winneway River Que $163,632, Lower Kootenay Band Creston BC $52,830, Lower Nicola Band Merritt BC $183,090, Lower Similkameen Band Keremeos BC $133,540, Lubicon Lake Band Peace River Alta $76,327, Lutsel Ke Dene Council Snowdrift NWT $88,277, Lytton Band Lytton BC $243,203, Makwa Sahgaiehcan Band Loon Lake Sask $141,400, Malahat Band Mill Bay BC $56,942, Manouane Band Manouane Que $187,018, Martin Falls Band Ogoki Post Via Nakina Ont $74,752, Masset Band Masset BC $232,388, Mathias Colomb Band Pukatawagan Man $357,012, Mayo Indian Band Mayo YT $122,648, McLeod Lake Band Prince George BC $80,210, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $389,320, Membertou Band Sydney NS $189,482, Metlakatla Band Prince Rupert BC $77,196, Micmacs of Maria Band Council Maria Que $165,372, Mingan Band Mingan Que $213,479, Mississauga Band Blind River Ont $98,627, Mississaugas of the New Credit Band Hagersville Ont $101,358, Mistawasis Band Leask Sask $138,843, Mohawk Council of Kahnawake Kahnawake Que $626,892, Mohawks of the Bay of Quinte Band Deseronto Ont $249,941, Montagnais Lac St Jean Pointe Bleue Que $434,170, Montagnais Les Escoumins Les Escoumins Que $93,146, Montagnais Schefferville Schefferville Que $276,493, Montagnais Sept Iles Maliotenam Sept Iles Que $378,438, Montreal Lake Band Prince Albert Sask $201,197, Moose Deer Point Band Mactier Ont $66,672, Moose Factory Band Moose Factory Ont $315,608, Moose Lake Band Moose Lake Man $161,922, Moosomin Band Cochin Sask $108,323, Moravian of the Thames Band Thamesville Ont $99,753, Moricetown Band Smithers BC $204,122, Mosquito Band Cando Sask $127,167, Mount Currie Band Mount Currie BC $328,793, Mowachat Band Gold River BC $86,602, Muscowpetung Band Edenwold Sask $76,012, Muskeg Lake Band Leask Sask $95,736, Muskowekwan Band Lestock Sask $94,552, Muskrat Dam Band Via Pickle Lake Ont $85,356, Musqueam Band Vancouver BC $195,212, Naicatchewin Band Delvin Ont $68,156, Nanaimo Band Nanaimo BC $188,360, Nanoose Band Lantzville BC $51,172, Natashquan Band Natashquan Que $213,490, Nation Huronne Wendat Conseil Village des Hurons Que $277,038, Nazko Band Quesnel BC $66,010, Necoslie Band Fort St James BC $204,009, Nee-Tahi Buhn Band Burns Lake BC $51,581, Nelson House Band Nelson House Man $286,177, Nemaiah Valley Band Nemaiah Valley BC $117,876, Neskainlith Band Chase BC $127,054, Nicola Valley Indian Administration Merritt BC $50,000, Nikaneet Band Maple Creek Sask $54,041, Nimpkish Band Alert Bay BC $310,452, Nipissing Band Sturgeon Falls Ont $143,739, Nishga Tribal Council New Aiyansh BC $134,100, Nlaka' Pamux Nation Tribal Council Lytton BC $247,200, Nooaitch Band Merritt BC $97,516, North Battleford District Chiefs North Battleford Sask $207,500, North Caribou Lake Band Weagamow Lake Ont $131,252, North Coast District Council Prince Rupert BC $185,600, North Spirit Lake Band North Spirit Lake Ont $83,449, North Thompson Band Barriere BC $124,900, Northlands Band Lac Brochet Man $239,701, Northwest Angle 33 Band Angle Inlet Minn USA $86,549, Northwest Angle 37 Band Oak Island Minn USA $59,443, Norway House Band Norway House Man $390,913, Nut Lake Band Rose Valley Sask $81,665, Nuu Chah Nulth Tribal Council Port

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Alberni BC $501,500, Oak Lake Sioux Band Pipestone Man $119,853, Obedjiwan Band Roberval Que $221,421, Ochapowace Band Broadview Sask $91,104, Ochiese Band Rocky Mountain House Alta $92,460, Odanak Band Odanak Que $102,386, Ohiaht Band Banfield BC $90,643, Ojibways of Onegaming Band Nestor Falls Ont $130,312, Okanagan Band Vernon BC $219,675, Okanagan Tribal Council Westbank BC $152,681, Okanese Band Balcarres Sask $59,216, Old Crow Indian Band Old Crow YT $130,090, One Arrow Band Batoche Sask $96,494, Oneidas of the Thames Band Southwold Ont $189,104, Onion Lake Band Lloydminster Sask $289,634, Oromocto Band Oromocto NB $75,363, Osnaburgh Band New Osnaburgh Ont $111,537, Osoyoos Band Oliver BC $110,830, Oweekano Band Port Hardy BC $59,281, Oxford House Band Oxford House Man $336,398, Parry Island Band Parry Sound Ont $102,412, Pasqua Band Fort Qu'Appelle Sask $105,433, Paul Band Duffield Alta $123,330, Pauquachin Band Brentwood Bay BC $67,024, Pavilion Band Cache Creek BC $122,537, Peepeekisis Band Balcarres Sask $116,613, Peguis Band Hodgson Man $310,845, Peigan Band Brocket Alta $311,489, Pelican Lake Band Leoville Sask $115,509, Penelakut Band Chemainus BC $176,875, Penticton Band Penticton BC $156,371, Peter Ballantyne Band Pelican Narrows Sask $379,067, Piapot Band Cupar Sask $130,815, Pic Heron Bay Band Heron Bay Ont $95,726, Pic Mobert Band Mobert Ont $84,027, Pictou Landing Band Trenton NS $140,660, Pikangikum Band Pikangikum Ont $156,037, Pine Creek Band Camperville Man $174,730, Poorman Band Quinton Sask $192,647, Poplar Hill Band Via Pickle Lake Ont $57,764, Poplar River Band Negginan Man $233,476, Poundmaker Band Cutknife Sask $120,658, Prince Albert District Chiefs Management Corp Prince Albert Sask $421,270, Quatsino Band Coal Harbour BC $70,801, Rainy River Band Emo Ont $113,325, Rat Portage Band Kenora Ont $75,637, Red Bank Band Red Bank NB $166,895, Red Earth Band Carrot River Sask $168,588, Red Pheasant Band Cando Sask $104,124, Red Rock Band Nippigon Ont $52,309, Red Sucker Lake Band Red Sucker Lake Man $214,340, Restigouche Band Council Restigouche Que $343,711, River Desert Band Council Maniwaki Que $315,245, Rocky Bay Band MacDiarmid Ont $89,270, Rolling River Band Erickson Man $129,110, Roseau River Band Ginew Man $264,639, Ross River Indian Band Ross River YT $131,356, Sachigo Lake Band Sachigo Lake Ont $222,408, Saddle Lake Band Saddle Lake Alta $390,035, Sakimay Band Grenfell Sask $100,948, Samson Band Hobbema Alta $67,245, Sandy Bay Band Marius Man $269,633, Sandy Lake Band Via Favourable Lake Ont $363,314, Sarcee Band Calgary Alta $157,078, Saskatoon District Chiefs Saskatoon Sask $207,300, Saugeen Band Southampton Ont $139,845, Saulteau Band Chetwynd BC $97,461, Saulteaux Band Cochin Sask $120,295, Seabird Island Band Agassiz BC $158,298, Sechelt Band Sechelt BC $182,828, Seine River Band Mine Centre Ont $99,328, Selkirk Indian Band Pelly Crossing YT $110,993, Serpent River Band Cutler Ont $80,979, Seton Lake Band Shalalth BC $194,187, Shackan Band Merritt BC $81,569, Shamattawa Band Shamattawa Man $211,997, Shellbrook Agency Chiefs Shellbrook Sask $100,200, Sheshaht Band Port Alberni BC $146,505, Shoal Lake 39 Band Kejick Ont $114,106, Shoal Lake 40 Band Kejick Ont $103,860, Shoal Lake Band Carrot River Sask $118,738, Shoal River Band Pelican Rapids Man $181,929, Shubenacadie Band Shubenacadie NS $257,250, Shuswap Band Invermere BC $65,348, Shuswap Nation Tribal Council Kamloops BC $188,477, Sioux Valley Band Griswold Man $200,668, Six Nations of the Grand River Band Ohsweken Ont $354,700, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $187,698, Skeetchestn Band Savona BC $84,099, Skidegate Band Queen Charlotte BC $148,865, Skwah Band Chilliwack BC $64,425, Sliammon Band Powell River BC $124,793, Societe Makivik Montreal Que $246,750, Soda Creek Band Williams Lake BC $71,150, Songhees Band Victoria BC $74,381, Soowahlie Band Vedder Crossing BC $54,059, Southeast Resource Development Council Corp Winnipeg Man $359,898, Spallumcheen Band Enderby BC $147,999, Spanish River Band Massey Ont $212,068, Split Lake Band Split Lake Man $266,479, Squamish Band Squamish BC $245,357, St Augustin Band Council St Augustin Que $91,980, St Mary's Band Cranbrook BC $57,256, St Theresa Point Band St Theresa Point Man $398,133, St Mary's Band Fredericton NB $208,578, Standing Buffalo Band Fort Qu'Appelle Sask $112,121, Starblanket Band Balcarres Sask $69,790, Stellaquo Band Fraser Lake BC $122,829, Sto Lo Nation Society Sardis BC $52,867, Sto Lo Tribal Council Sardis BC $51,920, Stone Band Hanceville BC $104,270, Stoney Band Morley Alta $179,425, Stoney Creek Band Vanderhoof BC $214,411, Stony Rapids Band Black Lake Sask $238,281, Stuart-Trembleur Lake Band Fort St James BC $307,117, Sturgeon Lake Band Spruce Home Sask $168,774, Sucker Creek Band Little Current Ont $50,930, Sumas Band Abbotsford BC $65,579, Summer Beaver Settlement Band Via Pickle Lake Ont $94,960, Sunchild Band Rocky Mountain House Alta $102,726, Swampy Cree Tribal Council Inc The Pas Man $326,956, Swan Lake Band Swan Lake Man $174,126, Sweetgrass Band Gallivan Sask $126,040, Tahltan Band Telegraph Creek BC $139,630, Takla Lake Band Takla Landing BC $152,634, Taku River Tlingit Band Atlin BC $82,513, Tallcree Band Fort Vermilion Alta $102,492, Temagami Band Bear Island Via Temagami Ont $66,001, Teslin Indian Band Teslin YT $109,001, The Pas Band The Pas Man $248,657, Thunderchild Band Turtleford Sask $164,016, Temiscaming Band Council Temiscaming Que $145,977, Tobacco Plains Band Grasmere BC $54,874, Tobique Band Perth-Andover NB $282,978, Toosey Band Riske Creek BC $83,101, Treaty 8 Tribal Association Port St John BC $204,800, Truro Band Truro NS $162,715, Tsartlip Band Brentwood Bay BC $129,420, Tsawataineuk Band Kingcome Inlet BC $123,657, Tsawout Band Saanichton BC $109,735, Tsawwassen Band Delta BC $51,769, Tsulquate Band Port Hardy BC $200,202, Turnor Lake Band Turnor Lake Sask $68,000, Tzeachten Band Sardis BC $51,022, Ucluelet Band Ucluelet BC $116,193, Ulkatcho Band Anahim Lake BC $157,683, United Native Nations Local 143 Watson Lake YT $95,444, United Native Nations Local 167 Cassiar BC $81,385, Upper Nicola Band Merritt BC $191,837, Valley River Band Shortdale Man $141,733 Wabigoon Band Dinorwic Ont $54,698, Wagmatcook Band Baddeck NS $156,196, Wahpeton Band Prince Albert Sask $87,378, Walpole Island Band Wallaceburg Ont $225,022, Wasagamack Band Wasagamack Man $262,973, Waterhen Band Skownan Man $153,119, Waterhen Lake Band Waterhen Lake Sask $164,100, Waywayseecappo Band Rossburn Man $159,934, Webequie Settlement Band Webequie Via Pickle Lake Ont $155,725, Weenusk Band Winisk Ont $93,716, Wepekeka Band Angling Lake Ont $10? ?27, West Bay Band Excelsior Ont $194,640, West Region Tribal Council Inc Dauphin Man $239,098, Westbank Band Kelowna BC $169,229, Weymontachie Band Sanmaur Que $211,747, Whe-La-La-U Area Council Alert Bay BC $99,097, White Bear Band Carlyle Sask $140,065, Whitefish Bay Pawitik Ont $191,649, Whitefish Lake 128 Band Goodfish Lake Alta $271,225, Whitefish Lake Band Naughton Ont $85,248, Whitefish River Band Birch Island Ont $100,406, Whycocomagh Band Whycocomagh NS $207,530, Wikwemikong Band Wikwemikong Ont $307,046, Williams Lake Band Williams Lake BC $137,890, Witchekan Lake Band Spiritwood Sask $80,755, Woodstock Band Woodstock NB $117,851, Wrigley Band Council Wrigley NWT $67,712, Wunnumin Band Wunnumin Ont $144,448, Yellowhead Tribal Council Spruce Grove Alta $187,200, Yellowknife Band Council Yellowknife NWT $85,550, York Factory Band York Landing Man $168,328, Yorkton District Chiefs Yorkton Sask $207,500.

Contributions to Indian bands and Inuit settlements for local development planning $3,171,234—Com Coord Attikamek Sipi La Tuque Que $63,000, First Nations of South Island Tribal Council Mill Bay BC $59,900, Kwanlin Dun Whitehorse YT

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$101,625, Nuu Chah Nulth Tribal Council Port Alberni BC $116,300.

Contributions to Indian bands and associations for policy development and consultation $12,617,746—Association of Iroquois and Allied Indian London Ont $249,996, Carcross/Tagish Indian Band Carcross YT $78,000 Carrier-Sekani Tribal Council Prince George BC $84,204, Chief of the Ontario Office Toronto Ont $425,300, Com Coord Attikamek Sipi La Tuque Que $94,500, Conseil Algonquin De l'Ouest Du Quebec Val d'Or Que $138,020, Conseil Attikamek Montagnais Village des Hurons Que $224,400, Dene Nation Yellowknife NWT $52,665, Federation of Saskatchewan Indians Saskatoon Sask $413,000, Grand Council Treaty No 3 Kenora Ont $311,351, Grassy Narrows Band Grassy Narrows Ont $75,000, Indian Association of Alberta Edmonton Alta $818,742, Indian Commission Ontario Toronto Ont $226,027, Islington Band No 29 Kenora Ont $65,000, Kootenay Indian Area Council Cranbrook BC $312,161, Lesser Slave Lake Indian Regional Council Slave Lake Alta $118,613, Manitoba Keewatinowi Okimahanak Inc Thompson Man $94,530, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $126,602, Miawpukek (Conne River) Band Conne River Nfld $80,000, Nation Huronne Wendat Conseil Village des Hurons Que $105,000, National Indian Brotherhood Ottawa Ont $4,530,000, National Indian Veterans Ottawa Ont $50,000, Nishawbe Aski Nation Toronto Ont $348,500, Nuu Chah Nulth Tribal Council Port Alberni BC $88,800, Ontario Regional Liaison Council Toronto Ont $112,763, Prairie Treaty Nations Alliance Winnipeg Man $290,718, Prince Albert District Chiefs Management Corp Prince Albert Sask $102,600, Saskatchewan Indian Women's Assoc Saskatoon Sask $125,000, Sechelt Band Sechelt BC $229,802, The Alliance Tribal Council Vancouver BC $50,545, Treaty 8 Tribal Assoc Fort St John BC $84,014, Tribal Chiefs Associations of NE Alberta St Paul Alta $54,000, Union of New Brunswick Indians Fredericton NB $120,573, Union of Nova Scotia Indians Sydney NS $96,500, Union of Ontario Indians Toronto Ont $402,564, Yellowhead Tribal Council Spruce Grove Alta $55,000.

Contribution to Indian bands for employee benefit plans $2,005,240—Conseil Attikamek Montagnais Village des Hurons Que $655,206, Meadow Lake District Chiefs Management Co Ltd Sask $219,209, Mohawk Council of Kahnawake Kahnawake Que $157,306, Six Nations of the Grand River Band Ohsweken Ont $93,985, Waterhen Lake Band Waterhen Lake Sask $63,800.

Contributions to Indian bands for programs on Indian management and social paraprofessional training $3,372,403—Canadian Executive Service Overseas Toronto Ont $760,529, Frontiers Foundation Incorporated Toronto Ont $100,000, University of Western Ontario London Ont $343,208.

Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Capital $227,435,785—Abegweit Band Cornwall PEI $175,697, Abenakis Wolinak Band Becancour Que $144,430, Abitibiwinni Band Amos Que $52,000, Acadia Band South Brookfield NS $87,000, Adams Lake Band Chase BC $63,000, Afton Band Afton NS $219,013, Ahousaht Band Ahousaht BC $145,000, Alderville Band Roseneath Ont $79,179, Alexander Band Morinville Alta $600,100, Alexandria Band Quesnel BC $67,249, Alexis Band Glenevis Alta $214,685, Alexis Creek Band Chilanko Forks BC $294,329, Alkali Lake Band Williams Lake BC $76,287, Anaham Band Alexis Creek BC $503,730, Annapolis Valley Band Cambridge Station NS $178,000, Ashcroft Band Ashcroft BC $178,000, Attawapiskat Band Attawapiskat Ont $867,280, Barren Lands Band Brochet Man $279,564, Barriere Lake Band Council Rapid Lake Que $528,623, Batchewana Band Sault Ste Marie Ont $90,248, BBFI Construction Inc Winnipeg Man $297,000, Beardy's Band Duck Lake Sask $373,619, Bearskin Lake Band Bearskin Lake Ont $447,600, Beausoleil Band Via Penetanguishene Ont $395,698, Beaver Lake Band Lac La Biche Alta $1,229,400, Beecher Bay Band Sooke BC $80,200, Bella Coola Band Bella Coola BC $543,932, Berens River Band Berens River Man $155,297, Betsiamites Band Betsiamites Que $467,132, Big C Band La Loche Sask $1,311,350, Big Cove Band Big Cove NB $889,464, Big Grassy Band Morson Ont $152,000, Big Island Band Morson Ont $154,600, Big Trout Lake Band Big Trout Lake Ont $1,499,833, Bigstone Cree Band Desmarais Alta $449,787, Birdtail Sioux Band Beulah Man $396,800, Blackfoot Band Gleichen Alta $2,442,000, Blood Band Stand Off Alta $2,069,000, Bloodvein Band Bloodvein Man $627,327, Blue Quills Native Education Centre St Paul Alta $207,200, Blueberry River Band Buick BC $413,600, Bonnaparte Band Cache Creek BC $214,815, Boothroyd Band Boston Bar BC $106,100, Boston Bar Band Boston Bar BC $110,000, Boyer River Band High Level Alta $234,298, Bridge River Band Lillooet BC $96,144, Brokenhead Band Scanterbury Man $171,645, Brunswick House Band Chapleau Ont $130,768, Buctouche Band Buctouche NB $71,230, Buffalo River Band Buffalo River Sask $295,000, Burnt Church Band Lagaceville NB $699,470, Campbell River Band Campbell River BC $118,096, Canim Lake Band 100 Mile House BC $782,489, Canoe Creek Band Dog Creek BC $286,092, Canoe Lake Band Canoe Narrows Sask $146,039, Canyon City Band Terrace BC $118,530, Cape Mudge Band Quathiaski Cove BC $282,258, Carcross/Tagish Indian Band Carcross YT $137,161, Carry the Kettle Band Sintaluta Sask $464,556, Cat Lake Band Cat Lake Ont $251,200, Cayoose Creek Band Lillooet BC $192,048, Champagne/Aishihik Indian Band Haines Junction YT $287,656, Chapel Island Band St Peter's NS $415,560, Chapleau Ojibway Band Chapleau Ont $170,384, Cheam Band Rosedale BC $88,638, Chehalis Band Agassiz BC $257,805, Chemainus Band Ladysmith BC $347,900, Chemawawin Band Easterville Man $227,446, Cheslatta Band Burns Lake BC $119,998, Chippewas of Georgina Island Band Sutton West Ont $60,847, Chippewas of Kettle and Stoney Point Band Forest Ont $282,500, Chippewas of Nawash Band Wiarton Ont $728,660, Chippewas of Rama Band Rama Ont $231,395, Chippewas of Sarnia Band Sarnia Ont $200,700, Chippewas of the Thames Band Muncey Ont $269,800, Clayoquot Band Tofino BC $84,113, Cold Lake First Nations Grand Centre Alta $1,736,787, Columbia Lake Band Windermere BC $115,032, Com Coord Attikamek Sipi La Tuque Que $65,000, Conseil de la Police Amerindienne Pte Bleue Que $175,000, Conseil Nation Huronne Wendat Village des Hurons Que $267,800, Constance Lake Band Calstock Ont $331,900, Cote Band Kamsack Sask $272,207, Couchiching Band Fort Frances Ont $265,050, Cowessess Band Broadview Sask $372,130, Cowichan Band Duncan BC $1,248,434, Crane River Band Crane River Man $121,017, Cree Band Fort Chipewyan Alta $682,012, Cross Lake Band Cross Lake Man $1,569,061, Cumberland House Band Cumberland House Sask $127,252, Curve Lake Band Curve Lake Ont $1,268,279, Dakota Ojibway Tribal Council Inc Brandon Man $90,535, Dakota Plains Band Edwin Man $62,931, Dakota Tipi Band Portage La Prairie Man $189,115, Dalles Indian Reserve No 3 Kenara Ont $227,966, Dauphin River Band gypsumville Man $168,142, Dawson Indian Band Dawson City YT $269,757, Day Star Band Punnichy Sask $98,439, Deer Lake Band Deer Lake Via Red Lake Ont $366,900, Dena Tha Band Chateh Alta $1,257,248, Dittidaht Band Port Alberni BC $452,900, Doig River Band Rose Prairie BC $261,630, Dokis Band Monetville Ont $91,000, Driftpile Band Driftpile Alta $605,699, Eagle Lake Band Eagle Lake Ont $58,200, Ebb & Flow Band Ebb & Flow Man $220,290, Eel Ground Band Newcastle NB $186,280, Eel River Band Dalhousie NB $149,680, English River Band Patuanak Sask $255,700, Eskasoni Band Eskasoni NS $831,714, Fairford Band Fairford Man $254,034, First Nations of South Island Tribal Council Mill Bay BC $742,644, Fisher River Band Koostatak Man $739,660, Fishing Lake Band Wadena Sask $231,691, Flying Dust Band

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Meadow Lake Sask $115,252, Fond du Lac Band Prince Albert Sask $156,921, Fort Albany Band Fort Albany Ont $1,054,625, Fort Alexander Band Pine Falls Man $1,052,810, Fort Chipewyan Band Fort Chipewyan Alta $510,142, Fort Churchill Band Tadoule Lake Man $642,370, Fort Hope Band Fort Hope Via Pickle Lake Ont $2,305,945, Fort McKay Band Fort McMurray Alta $298,504, Fort McMurray Band Fort McMurray Alta $422,021, Fort Nelson Band Fort Nelson BC $174,000, Fort Severn Band Fort Severn Ont $340,200, Fort Ware Band Fort Ware BC $239,290, Fort William Band Thunder Bay Ont $376,400, Fountain Band Lillooet BC $199,336, Fox Lake Band Gillam Man $301,188, Fraser Lake Band Fort Fraser BC $413,929, Frog Lake Band Frog Lake Alta $497,670, Frontier School Division No 48 Winnipeg Man $478,457, Garden Hill Band Island Lake Man $2,414,012, Garden River Band Sault Ste Marie Ont $481,306, Gibson Band Bala Ont $67,900, Gitanmaax Band Hazelton BC $339,296, Gitlakdamix Band New Aiyansh BC $764,292, Gitwangak Band Kitwanga BC $333,150, Glen Vowell Band Hazelton BC $136,679, God's Lake Band God's Lake Narrows Man $1,231,084, God's River Band God's River Man $278,613, Golden Lake Band Golden Lake Ont $127,500, Gordon Band Punnichy Sask $580,842, Grand Rapids Band Grand Rapids Man $312,695, Grassy Narrows Band Grassy Narrows Ont $314,100, Gull Bay Band Gull Bay Via Armstrong Ont $70,100, Hagwilget Band New Hazelton BC $323,444, Halalt Band Chemainus BC $75,800, Halfway River Band Wonowon BC $98,000, Hartley Bay Band Hartley Bay BC $274,720, Heart Lake Band Lac La Biche Alta $239,506, Heiltsuk Band Waglisla BC $1,096,500, Henvey Inlet Band Pickerel Ont $81,458, Heron Bay Indian Band Heron Bay Ont $759,000, Hesquiaht Band Tofino BC $65,000, Hobbema Four Bands Hobbema Alta $1,513,100, Hollow Water Band Wanipigow Man $1,505,809, Indian Birch Band Birch River Man $102,398, Indian Island Band Rexton NB $198,230, Interlake Resource Tribal Council Inc Ashern Man $102,375, Interlake Tribal Division for Schools Inc Ashern Man $208,000, Iroquois of St Regis Band Cornwall Ont $1,574,584, Iskut Band Iskut BC $264,634, Island Lake Band Loon Lake Sask $190,878, Island Lake Tribal Council Inc Winnipeg Man $170,000, Islington Band Whitedog Ont $883,000, Jackhead Band Dallas Man $157,267, James Smith Band Kinistino Sask $450,400, Janvier Band Chard Alta $533,500, John Smith Band Birch Hills Sask $202,878, Joseph Bighead Band Pierceland Sask $151,252, Kahkewistahaw Band Broadview Sask $228,635, Kamloops Band Kamloops BC $223,800, Kasabonika Band Kasabonika Ont $347,800, Kasabonika Lake Band Kasabonika Lake Ont $758,850, Kashechewan Band Kashechewan Ont $831,890, Katzie Band Pitt Meadows BC $344,869, Keeseekoose Band Kamsack Sask $289,704, Keeseekoowenin Band Elphinstone Man $191,445, Keewatin Tribal Council Inc Thompson Man $130,000, Kehewin Band Bonnyville Alta $1,656,196, Key Band Norquay Sask $161,975, Kincolith Band Kincolith BC $524,150, Kingfisher Lake Band Kingfisher Lake Ont $185,700, Kingsclear Band Fredericton NB $293,860, Kingsgrove Construction Inc Winnipeg Man $98,620, Kinistino Band Chagoness Sask $151,257, Kipawa Band Council Temiscaming Que $141,195, Kispiox Band Hazelton BC $210,610, Kitamaat Band Kitamaat BC $481,335, Kitasoo Band Klemtu BC $774,500, Kitkatla Band Kitkatla BC $396,580, Kitsegukla Band South Hazelton BC $570,655, Kitsumkalum Band Terrace BC $104,810, Kitwancool Band Kitwanga BC $250,971, Kluane Tribal Council Burwash Landing YT $180,445, Kwakiutl Band Port Hardy BC $435,419, Kwanlin Dun Band Whitehorse YT $782,630, Kwicksutaineuk Band Simoon Sound BC $89,231, Kyuquot Band Kyuquot BC $687,039, La Romaine Band La Romaine Que $676,292, Lac La Croix Band Fort Frances Ont $240,200, Lac La Hache Band Wollaston Lake Sask $102,020, Lac La Ronge Band Lac La Ronge Sask $1,536,014, Lac Seul Band Hudson Ont $1,118,700, Lac Simon Band Louvicourt Que $351,000, Lakalzap Band Greenville BC $477,486, Lake Babine Band Burns Lake BC $68,120, Lake Manitoba Band Vogar Man $298,575, Lake St Martin Band Gypsumville Man $325,929, Lansdowne House Settlement Band Via Pickle Lake Ont $173,500, Lax Kw'Alaams Band Port Simpson BC $493,440, Lennox Island Band Lennox Island PEI $140,743, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,547,872, Liard Indian Band Watson Lake YT $482,585, Little Black River Band O'Hanley Man $104,145, Little Grand Rapids Band Little Grand Rapids Man $534,886, Little Pine Band Paynton Sask $244,878, Little Red River Band High Level Alta $2,100,424, Little Salmon/Carmacks Indian Band Carmacks YT $325,988, Little Saskatchewan Band Gypsumville Man $127,017, Long Lake 58 Band Long Lac Ont $426,200, Long Plain Band Edwin Man $155,887, Long Pt Band Council Winneway River Que $681,599, Lower Kootenay Band Creston BC $104,500, Lower Nicola Band Merritt BC $271,100, Lower Similkameen Band Keremeos BC $77,000, Lubicon Lake Band Peace River Alta $140,120, Lytton Band Lytton BC $582,000, Magnetawan Band Britte Ont $80,076, Makivik Corporation Montreal Que $300,000, Makwa Sahgaiehcan Band Loon Lake Sask $180,065, Manitoba Hydro Winnipeg Man $2,167,869, Manouane Band Manouane Que $229,218, Marieval Community Education Centre Yorkton Sask $245,089, Martin Falls Band Ogaki Post Via Nakina Ont $71,000, Masset Band Masset BC $537,870, Mathias Colomb Band Pukatawagan Man $868,802, Mattagami Band Gogama Ont $126,300, Mayo Indian Band Mayo YT $327,427, McLeod Lake Band Prince George BC $110,998, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $152,800, Membertou Band Sydney NS $249,605, Metlakatla Band Prince Rupert BC $455,860, Miawpukek (Conne River) Band Conne River Nfld $747,577, Micmacs of Maria Band Council Maria Que $396,640, Mid North Development Corporation Cross Lake Man $87,587, Ministere de L'Education Quebec Que $9,346,000, Min de L'Environnement Gouv Quebec Quebec Que $125,723, Mingan Band Mingan Que $913,017, Mississauga Band Blind River Ont $162,360, Mississaugas of the New Credit Band Hagersville Ont $208,115, Mistawasis Band Leask Sask $313,486, Mohawk Council of Kahnawake Kahnakake Que $2,766,967, Mohawks of the Bay of Quinte Band Deseronto Ont $761,148, Montagnais Lac St Jean Pointe Bleue Que $3,213,680, Montagnais Les Escoumins Les Escoumins Que $322,276, Montagnais Schefferville Conseil Schefferville Que $417,000, Montagnais Sept Iles Maliotenam Sept Iles Que $1,838,872, Montreal Lake Band Prince Albert Sask $830,392, Moose Deer Point Band Mactier Ont $84,747, Moose Factory Band Moose Factory Ont $1,702,490, Moose Lake Band Moose Lake Man $144,542, Moose Woods Band Saskatoon Sask $110,439, Moosomin Band Cochin Sask $524,505, Moravian of the Thames Band Thamesville Ont $105,000, Moricetown Band Smithers BC $321,695, Mosquito Band Cando Sask $470,272, Mount Currie Band Mount Currie BC $655,114, Mowachat Band Gold River BC $50,000, Munceys of the Thames Band Muncey Ont $314,800, Muscowpetung Band Edenwold Sask $220,878, Muskeg Lake Band Leask Sask $367,767, Muskowekwan Band Lestock Sask $231,691, Muskowekwan Education Centre Lestock Sask $334,800, Muskrat Dam Band Via Pickle Lake Ont $466,700, Musqueam Band Vancouver BC $265,714, Naicatchewein Band Delvin Ont $194,250, Nanaimo Band Nanaimo BC $290,450, Natashquan Bande Natashquan Que $306,660, Nation Huronne Wendat Conseil Village des Hurons Que $175,280, Nazko Band Quesnel BC $73,999, Necoslie Band Fort St James BC $275,994, Nelson House Band Nelson House Man $578,310, Nelson House Education Authority Nelson House Man $94,100, Nemaiah Valley Band Nemaiah Valley BC $125,961, Neskainlith Band Chase BC $487,600, Niccikousemenecaning Band Fort Frances Ont $947,500, Nicola Valley Indian Administration Merritt BC $52,000, Nicomen Band Lytton BC $102,200, Nikaneet Band Maple Creek Sask $241,426, Nimpkish Band Alert Bay BC $767,375, Nipissing Band Sturgeon Falls Ont $172,748, North Caribou Lake Band Weagamow Lake Ont $466,700, North Spirit Lake Band North Spirit Lake

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Ont $280,300, North Thompson Band Barriere BC $130,500, Northern Flood Committee Inc Winnipeg Man $3,040,885, Northlands Band Lac Brochet Man $484,964, Northlands School Division No 61 Peace River Alta $525,000, Northwest Angle 33 Band Angle Inlet Minn USA $317,900, Northwest Angle 37 Band Oak Island Minn USA $69,200, Norway House Band Norway House Man $1,487,073, Nut Lake Band Rose Valley Sask $402,130, Nuu Chah Nulth Tribal Council Port Alberni BC $1,065,476, Oak Lake Sioux Band Pipestone Man $228,553, Obedjiwan Band Obedjiwan Que $378,217, Ochapowace Band Broadview Sask $98,300, Ochiese Band Rocky Mountain House Alta $211,868, Odanak Band Odanak Que $138,402, Ohiaht Band Bamfield BC $83,950, Ojibways of Onegaming Band Nestor Falls Ont $555,375, Okanagan Band Vernon BC $552,989, Okanese Band Balcarres Sask $209,639, Old Crow Indian Band Old Crow YT $156,053, On Reserve Housing Code Toronto Ont $55,900, One Arrow Band Batoche Sask $228,065, Oneidas of the Thames Band Southwold Ont $629,495, Onion Lake Band Lloydminster Sask $662,256, Ontario Hydro Toronto Ont $442,862, Opasquiak Education Authority Inc The Pas Man $198,100, Oromocto Band Oromocto NB $68,090, Osnaburgh Band New Osnaburgh Ont $669,766, Osoyoos Band Oliver BC $88,869, Weekano Band Port Hardy BC $347,666, Oxford House Band Oxford House Man $1,514,420, Pabineau Band Bathurst NB $90,727, Pacheenaht Band Port Renfrew BC $60,900, Parry Island Band Parry Sound Ont $52,358, Pasqua Band Fort Qu'Appelle Sask $415,704, Paul Band Duffield Alta $128,700, Pavilion Band Cache Creek BC $159,696, Pays Plat Band Schreiber Ont $109,000, Peepeekisis Band Balcarres Sask $396,130, Peguis Band Hodgson Man $783,661, Peguis School Board Hodgson Man $157,125, Peigan Band Brocket Alta $1,650,735, Pelican Lake Band Leoville Sask $250,574, Penelakut Band Chemainus BC $369,100, Penticton Band Penticton BC $110,000, Peter Ballantyne Band Pelican Narrows Sask $1,144,800, Piapot Band Cupar Sask $466,130, Pic Mobert Band Mobert Ont $305,543, Pictou Landing Band Trenton NS $120,000, Pikangikum Band Pikangikum Ont $737,600, Pine Creek Band Camperville Man $311,356, Poorman Band Quinton Sask $628,069, Poplar Hill Band Via Pickle Lake Ont $184,100, Poplar River Band Negginan Man $235,686, Poundmaker Band Cutknife Sask $260,933, Prince Albert District Chiefs Management Co Ltd Prince Albert Sask $143,000, Prophet River Band Fort Nelson BC $60,570, Province of Manitoba Winnipeg Man $1,685,800, Qu'Appelle Indian Residential School Lebret Sask $101,400, Quatsino Band Coal Harbour BC $118,377, Quesnel Band Quesnel BC $132,587, Rainy River Band Emo Ont $387,850, Rat Portage Band Kenora Ont $118,000, Red Bank Band Red Bank NB $171,954, Red Earth Band Carrot River Sask $739,414, Red Pheasant Band Cando Sask $355,865, Red Rock Band Nippigon Ont $114,400, Red Sucker Lake Band Red Sucker Lake Man $487,732, Restigouche Band Council Restigouche Que $924,300, River Desert Band Council Maniwaki Que $971,580, Rocky Bay Band MacDiarmid Ont $120,200, Rolling River Band Erickson Man $217,625, Roseau River Band Ginew Man $865,507, Ross River Indian Band Ross River YT $277,840, Sachigo Lake Band Sachigo Lake Ont $417,200, Saddle Lake Band Saddle Lake Alta $1,543,146, Sagkeeng Education Authority Pine Falls Man $59,500, Sakimay Band Grenfell Sask $317,000, Sandy Bay Band Marius Man $1,026,238, Sandy Bay Education Authority Marius Man $185,000, Sandy Lake Band Via Favourable Lake Ont $1,574,380, Sarcee Band Calgary Alta $380,400, Saugeen Band Southampton Ont $273,095, Saulteau Band Chetwynd BC $215,000, Saulteaux Band Cochin Sask $340,852, Scowlitz Band Lake Errock BC $97,500, Seabird Island Band Agassiz BC $310,600, Sechelt Band Sechelt BC $439,000, Seine River Band Mine Centre Ont $195,180, Selkirk Indian Band Pelly Crossing YT $313,006, Serpent River Band Cutler Ont $80,076, Seton Lake Band Shalalth BC $231,844, Shamattawa Band Shamattawa Man $297,564, Shawanaga Band Nobel Ont $250,500, Sheshaht Band Port Alberni BC $105,000, Sheshegwaning Band Sheshegwaning Ont $211,800, Shoal Lake 39 Band Kejick Ont $418,000, Shoal Lake 40 Band Kejick Ont $256,500, Shoal Lake Band Carrot River Sask $127,252, Shoal River Band Pelican Rapids Man $261,796, Shubenacadie Band Shubenacadie NS $212,000, Shuswap Band Invermere BC $79,000, Sioux Valley Band Criswold Man $497,075, Siska Band Lytton BC $58,900, Six Nations of the Grand River Band Hagersville Ont $1,804,120, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $377,216, Skeetchestin Band Savona BC $107,500, Skidegate Band Queen Charlotte BC $421,820, Skookumchuck Band Mission BC $198,000, Sliammon Band Powell River BC $246,066, Soda Creek Band Williams Lake BC $87,730, Songhees Band Victoria BC $95,400, Southeast Resource Development Council Corp Winnipeg Man $98,175, Southeast Tribal Division for School Inc Winnipeg Man $80,500, Spallumcheen Band Enderby BC $89,900, Spanish River Band Massey Ont $1,325,761, Split Lake Band Split Lake Man $1,095,784, Squamish Band Squamish BC $259,300, St Augustin Band Council St Augustin Que $275,200, St Mary's Band Cranbrook BC $71,100, St Theresa Point Band St Theresa Point Man $796,387, St Mary's Band Fredericton NB $439,624, Standing Buffalo Band Fort Qu'Appelle Sask $255,691, Starblanket Band Balcarres Sask $69,626, Stellaquo Band Fraser Lake BC $212,098, Stone Band Hanceville BC $123,000, Stoney Band Morley Alta $1,253,196, Stoney Creek Band Vanderhoof BC $307,249, Stoney Rapids Band Black Lake Sask $486,730, Stuart-Trembleur Lake Band Fort St James BC $391,994, Sturgeon Lake Band Spruce Home Sask $952,766, Sucker Creek Band Little Current Ont $233,492, Sumas Band Abbotsford BC $428,938, Summer Beaver Settlement Band Via Pickle Lake Ont $127,300, Sunchild Band Rocky Mountain House Alta $1,022,000, Swampy Cree Tribal Council Inc The Pas Man $90,000, Swan Lake Band Swan Lake Man $138,860, Sweetgrass Band Gallivan Sask $215,465, Tahltan Band Telegraph Creek BC $166,078, Takla Lake Band Takla Landing BC $523,320, Taku River Tlingit Band Atlin BC $171,444, Tallcree Band Fort Vermilion Alta $363,665, Temagami Band Bear Island Via Temagami Ont $79,600, Teslin Indian Band Teslin YT $312,951, The Pas Band The Pas Man $794,570, The Treasurer of Ontario Toronto Ont $101,981, Thunderchild Band Turtleford Sask $337,491, Temiscaming Band Council Notre Dame Du Nord Que $242,175, Tobique Band Perth-Andover NB $689,070, Toosey Band Riske Creek BC $211,233, Truro Band Truro NS $238,921, Tsartlip Band Brentwood Bay BC $106,000, Tsawataineuk Band Kingcome Inlet BC $282,231, Tsawwassen Band Delta BC $579,869, Tsulquate Band Port Hardy BC $413,700, Turnor Lake Band Turnor Lake Sask $85,300, Uchucklesaht Band Port Alberni BC $205,643, Ucluelet Band Ucluelet BC $376,500, Ulkatcho Band Anahim Lake BC $215,469, United Native Nations Local 143 Watson Lake YT $433,735, United Native Nations Local 167 Cassiar BC $205,796, Upper Nicola Band Merritt BC $299,650, Valley River Band Shortdale Man $309,445, Wa Wa Taik Building Supplies Ltd Scanterbury Man $965,523, Wabigoon Band Dinorwic Ont $59,200, Wabuskang Band Kenora Ont $109,600, Wagmatcook Band Baddeck NS $216,450, Wahpeton Band Prince Albert Sask $221,591, Walpole Island Band Wallaceburg Ont $600,800, Wasagamack Band Wasagamack Man $391,984, Washagamis Bay Band Keewatin Ont $65,000, Waterhen Band Skownan Man $402,695, Waterhen Lake Band Waterhen Lake Sask $771,778, Waywayseecappo Band Rossburn Man $292,373, Webequie Band Webequie Via Pickle Lake Ont $82,000, Webequie Settlement Band Webequie Via Pickle Lake Ont $350,600, Weenusk Band Winisk Ont $345,800, Wepekeka Band Angling Lake Ont $792,616, West Bay Band Excelsior Ont $1,156,944, West Moberley Lake Band Moberly Lake BC $280,000, West Region Tribal Council Inc Dauphin Man $233,060, Westbank Band Kelowna BC $70,000, Weymontachie Band Sanmaur Que

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$800,314, Whe-La-La-U Area Council Alert Bay BC $141,693, White Bear Band Carlyle Sask $1,662,100, Whitefish Bay Band Pawitik Ont $477,500, Whitefish Lake Band Naughton Ont $51,184, Whitefish Lake Band 128 Goodfish Lake Alta $862,040, Whitefish Lake Band 459 Atikameg Alta $175,000, Whitefish River Band Birch Island Ont $242,968, Whycocomagh Band Whycocomagh NS $405,675, Wikwemikong Development Wikwemikong Ont $62,900, Wikwemikong Band Wikwemikong Ont $1,451,500, Williams Lake Band Williams Lake BC $131,875, Woodstock Band Woodstock NB $129,270, Wunnumin Band Wunnumin Lake Ont $1,468,086, Wunnumin Lake Band Wunnumin Lake Ont $185,700, York Factory Band York Landing Man $145,782.

Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Maintenance and operation $90,854,031 Abitibiwinni Band Abitibiwinni Que $79,173, Adams Lake Band Chase BC $57,817, Ahousaht Band Ahousaht BC $201,208, Alberta Municipal Affairs Fort McMurray Alta $472,282, Alexander Band Morinville Alta $224,211, Alexis Band Glenevis Alta $133,934, Alkali Lake Band Williams Lake BC $163,136, Anaham Band Alexis Creek BC $164,052, Anspayaws School Society Hazelton BC $80,380, Attawapiskat Band Attawapiskat Ont $588,895, Austin Airways Ltd Timmins Ont $141,890, Barriere Lake Band Council Rapid Lake Que $95,589, Beardy's Band Duck Lake Sask $232,256, Bearskin Lake Band Bearskin Lake Ont $124,249, Beausoleil Band Via Penetanguishene Ont $74,972, Beaver Lake Band Lac La Biche Alta $274,365, Bella Bella Community School Society Waglisla BC $346,100, Bella Coola Band Bella Coola BC $185,981, Berens River Band Berens River Man $143,542, Betsiamites Band Betsiamites Que $792,032, Big C Band La Loche Sask $75,200, Big Cove Band Big Cove NB $441,488, Big Trout Lake Band Big Trout Lake Ont $477,570, Bigstone Cree Band Desmarais Alta $225,445, Blackfoot Band Gleichen Alta $819,305, Blood Band Stand Off Alta $1,146,341, Bloodvein Band Bloodvein Man $181,753, Blue Quills Native Education Centre St Paul Alta $288,000, Blueberry River Band Buick BC $51,840 Boyer River Band High Level Alta $103,598, Brokenhead Band Scanterbury Man $74,488, Buffalo Point Band Middleboro Man $60,998, Buffalo River Band Buffalo River Sask $222,800, Burnt Church Band Lagaceville NB $279,298, Canim Lake Band 100 Mile House BC $214,934, Canoe Creek Band Dog Creek BC $83,385, Canoe Lake Band Canoe Narrows Sask $162,600, Canyon City Band Terrace BC $51,916, Carrier-Sekani Tribal Council Prince George BC $59,289, Garry the Kettle Band Sintaluta Sask $135,047, Cat Lake Band Cat Lake Ont $112,492, Champagne/Aishihik Indian Band Haines Junction YT $142,672, Chapel Island Band St Peter's NS $73,601, Chehalis Band Agassiz BC $167,216, Chemainus Band Ladysmith BC $109,497, Chemawawin Band Easterville Man $171,317, Chippewas of Kettle and Stony Point Band Forest Ont $86,038, Chippewas of Nawash Band Wiarton Ont $151,446, Chippewas of Rama Band Rama Ont $94,550, Chippewas of the Thames Band Muncey Ont $158,995, City of Fredericton Fredericton NB $182,216, City of Sydney Sydney NS $78,077, Clayoquot Band Tofino BC $72,685, Cold Lake First Nations Grand Centre Alta $270,478, Coldwater Band Merritt BC $82,261, Conseil de la Police Amerindienne Pt Bleue Que $2,764,002, Constance Lake Band Calstock Ont $61,100, Coqualeetza Cultural Centre Sardis BC $75,500, Cote Band Kamsack Sask $184,397, Couchiching Band Fort Frances Ont $218,703, Cowessess Band Broadview Sask $135,521, Cowichan Band Duncan BC $167,349, Crane River Band Crane River Man $72,655, Cree Band Fort Chipewyan Alta $88,678, Cross Lake Band Cross Lake Man $663,250, Cumberland House Band Cumberland House Sask $75,553, Curve Lake Band Curve Lake Ont $78,880, Dakota Ojibway Tribal Council Inc Brandon Man $883,508, Dauphin River Local Education Authority Inc Gypsumville Man $76,440, Dawson Indian Band Dawson City YT $64,380, Deer Lake Band Deer Lake Via Red Lake Ont $76,746, Dene Tha Band Chateh Alta $150,129, Ditidaht Band Port Alberni BC $90,881, Dokis Band Monetville Ont $73,231, Douglas Band Tippella Harrison Lake BC $52,670, Ebb & Flow Band Ebb & Flow Man $90,213, Eel Ground Band Newcastle NB $147,831, English River Band Patuanak Sask $167,300, Eskasoni Band Eskasoni NS $694,466, Fairford Band Fairford Man $190,662, Federation of Saskatchewan Indians Saskatoon Sask $455,000, Fisher River Band Koostatak Man $132,231, Fisher River Education Authority Koostatak Man $225,752, Fishing Lake Band Wadena Sask $60,296, Flying Dust Band Meadow Lake Sask $96,000, Fond Du Lac Band Prince Albert Sask $138,674, Fort Albany Band Fort Albany Ont $122,730, Fort Alexander Band Pine Falls Man $303,977, Fort Hope Band Fort Hope Via Pickle Lake Ont $299,488, Fort McKay Band Fort McMurray Alta $58,984, Fort McMurray Band Fort McMurray Alta $131,195, Fort Nelson Band Fort Nelson BC $91,463, Fort Qu'Appelle District Chiefs Council Fort Qu'Appelle Sask $84,500, Fort Severn Band Fort Severn Ont $170,532, Fort Ware Band Fort Ware BC $120,953, Fort William Band Thunder Bay Ont $104,979, Fountain Band Lillooet BC $70,690, Fox Lake Band Gillam Man $74,062, Fraser Lake Band Fort Fraser BC $61,366, Frog Lake Band Frog Lake Alta $336,570, Garden Hill Band Island Lake Man $100,324, Gitanmaax Band Hazelton BC $51,231, Gitlakdamix Band New Aiyansh BC $118,924, God's Lake Band God's Lake Narrows Man $279,063, God's River Band God's River Man $87,786, Gordon Band Punnichy Sask $264,205, Grassy Narrows Band Grassy Narrows Ont $266,380, Half-Way River Band Wonowon BC $64,594, Hartley Bay Band Hartley Bay BC $176,427, Heart Lake Band Lac La Biche Alta $150,736, Heiltsuk Band Waglisla BC $172,913, Hesquiaht Band Tofino BC $104,953, Hollow Water Band Wanipigow Man $103,581, Housing Inspection and Advisory Toronto Ont $134,634, Huisson Aviation Ltd Timmins Ont $118,700, Ingenika Band Vanderhoof BC $72,500, Interlake Tribal Division for School Inc Ashern Man $137,213, Iroquois of St Regis Band Cornwall Ont $907,313, Iskut Band Iskut BC $93,767, Island Lake Band Loon Lake Sask $123,900, Island Lake Tribal Council Inc Winnipeg Man $105,000, Islington Band Whitedog Ont $147,538, Jackhead Band Dallas Man $116,779, James Smith Band Kinistino Sask $312,165, Janvier Band Chard Alta $97,781, John Smith Band Birch Hill Sask $141,035, J Bighead Band Pierceland Sask $115,500, Kahkewistahaw Band Broadview Sask $89,548, Kamloops Band Kamloops BC $195,690, Kasabonika Lake Band Kasabonika Lake Ont $279,448, Kashechewan Band Kashechewan Ont $268,660, Keeseekoose Band Kamsack Sask $191,896, Keeseekoowenin Band Elphinstone Man $73,350, Kehewin Band Bonnyville Alta $249,527, Key Band Norquay Sask $86,367, Kincolith Band Kincolith BC $90,259, Kingfisher Lake Band Kingfisher Lake Ont $137,459, Kingsclear Band Fredericton NB $132,264, Kinistino Band Chagoness Sask $56,252, Kispiox Band Hazelton BC $82,239, Kitamaat Band Kitamaat BC $132,339, Kitasoo Band Klemtu BC $265,365, Kitkatla Band Kitkatla BC $82,625, Kitsumkalum Band Terrace BC $50,784, Kitwancool Band Kitwanga BC $50,464, Kluane Tribal Council Burwash Landing YT $74,200, Kwanlin Dun Indian Band Whitehorse YT $334,300, Kyuquot Band Kyuquot BC $85,159, La Romaine Band La Romaine Que $71,111, Lac La Croix Band Fort Frances Ont $126,100, Lac La Hache Band Wollaston Lake Sask $52,760, Lac La Ronge Band Lac La Ronge Sask $668,087, Lac Simon Band Louvicourt Que $71,564, Lac Seul Band Hudson Ont $62,975, Lakalzap Band Greenville BC $75,657, Lake Babine Band Burns Lake BC $91,057, Lake Manitoba Education Authority Vogar Man $195,424, Lake St Martin Band Gypsumville Man $109,520, Lax Kw'Alaams Band Port Simpson BC $202,351, Lennox Island Band Lennox Island PEI $80,725, Lesser Slave Lake Indian Regional Council Slave Lake Alta $701,606, Liard Indian Band Watson Lake YT

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$169,500, Little Black Bear Band Goodeve Sask $83,070, Little Black River Band O'Hanley Man $73,909, Little Grand Rapids Band Little Grand Rapids Man $145,933, Little Pine Band Paynton Sask $199,136, Little Red River Band High Level Alta $606,158, Little Salmon/Carmacks Indian Band Carmacks YT $109,250, Little Saskatchewan Band Gypsumville Man $84,610, Long Lake 58 Band Long Lac Ont $133,600, Long Lake 77 Band Long Lac Ont $61,100, Long Plain Band Edwin Man $248,422, Long Plain Education Authority Edwin Man $75,529, Long Point Band Council Winneway River Que $148,857, Lower Nicola Band Merritt BC $96,359, Lower Similkameen Band Keremeos BC $58,861, Lytton Band Lytton BC $114,843, Makwa Sahgaiehcan Band Loon Lake Sask $114,800, Manouane Band Manouane Que $195,333, Marieval Community Education Centre Yorkton Sask $298,266, Martin Falls Band Ogoki Post Via Nakina Ont $136,910, Masset Band Masset BC $250,176, Mathias Colomb Band Pukatawagan Man $557,259, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $278,800, Niawpukek (Conne River) Band Conne River Nfld $62,400, Micmacs of Maria Band Council Maria Que $79,093, Mingan Band Mingan Que $147,432, Minister of Finance Fredericton NB $192,720, Ministre des Finances Quebec Que $8,000,000, Mississaugas of the New Credit Band Hagersville Ont $62,000, Mistawasis Band Leask Sask $209,757, Mohawk Council of Kahnawake Kahnawake Que $1,505,648, Mohawk of the Bay of Quinte Band Deseronto Ont $289,534, Montagnais Lac St Jean Pointe Bleue Que $768,261, Montagnais Schefferville Schefferville Que $87,110, Montagnais Sept Iles Maliotenam Sept Iles Que $396,960, Montreal Lake Band Prince Albert Sask $287,495, Moose Factory Band Moose Factory Ont $84,011, Moose Lake Band Moose Lake Man $118,477, Moosomin Band Cochin Sask $218,495, Moricetown Band Smithers BC $82,687, Mosquito Band Cando Sask $150,865, Mount Currie Band Mount Currie BC $310,557, Muscowpetung Band Edenwold Sask $127,033, Muskeg Lake Band Leask Sask $112,935, Muskowekwan Band Lestock Sask $80,516, Muskowekwan Education Centre Lestock Sask $248,300, Muskrat Dam Band Via Pickle Lake Ont $79,296, Musqueam Band Vancouver BC $98,408, Nanaimo Band Nanaimo BC $57,158, Natashquan Band Natashquan Que $93,075, Nation Huronne Wendat Conseil Village des Hurons Que $365,219, Nazko Band Quesnel BC $55,734, Necoslie Band Fort St James BC $66,193, Nelson House Band Nelson House Man $258,444, Nelson House Education Authority Nelson House Man $222,000, Nemaiah Valley Band Nemaiah Valley BC $113,820, Nikaneet Band Maple Creek Sask $52,412, Nimpkish Band Alert Bay BC $189,455, Nipissing Band Sturgeon Falls Ont $439,000, North Caribou Lake Band Weagamow Lake Ont $129,301, North Coast District Council Prince Rupert BC $50,053, North Thompson Band Barriere BC $58,083, Northland Band Lac Brochet Man $91,148, Northwest Angle 33 Band Angle Inlet Minn USA $252,630, Northwest Angle 37 Band Oak Island Minn USA $76,646, Norway House Band Norway House Man $408,789, Nut Lake Band Rose Valley Sask $130,641, Oak Lake Sioux Band Pipestone Man $55,570, Obedjiwan Band Roberval Que $238,323, Ochapowace Band Broadview Sask $95,727, Ochiese Band Rocky Mountain House Alta $145,487, Odanak Band Odanak Que $54,508, Ojibways of Onegaming Band Nestor Falls Ont $124,547, Okanagan Band Vernon BC $127,040, Okanese Band Balcarres Sask $61,161, Old Crow Indian Band Old Crow YT $151,725, On Reserve Housing Code Toronto Ont $315,530, One Arrow Band Batoche Sask $119,635, Oneidas of the Thames Band Southwold Ont $256,568, Onion Lake Band Lloydminster Sask $772,257, Osnaburgh Band New Osnaburgh Ont $66,202, Osoyoos Band Oliver BC $51,337, Oweekano Band Port Hardy BC $57,940, Oxford House Band Oxford House Man $198,953, Parry Island Band Parry Sound Ont $253,961, Pasqua Band Fort Qu'Appelle Sask $121,763, Paul Band Duffield Alta $148,808, Pavilion Band Cache Creek BC $64,421, Peepeekisis Band Balcarres Sask $202,969, Peguis School Board Hodgson Man $273,609, Peigan Band Brocket Alta $561,769, Pelican Lake Band Leoville Sask $62,825, Penelakut Band Chemainus BC $138,759, Penticton Band Penticton BC $75,031, Pequis Band Hodgson Man $427,995, Peter Ballantyne Band Pelican Narrows Sask $393,654, Piapot Band Cupar Sask $167,212, Pic Mobert Indian Band Mobert Ont $58,818, Pictou Landing Band Trenton NS $51,613, Pikangikum Band Pikangikum Ont $126,425, Pine Creek Band Camperville Man $87,440, Pine Creek Education Authority Camperville Man $127,588, Poorman Band Quinton Sask $261,935, Poplar River Band Negginan Man $173,625, Poundmaker Band Cutknife Sask $230,303, Prince Albert District Chief Prince Albert Sask $420,354, Qu'Appelle Indian Residential School Lebret Sask $322,400, Rainy River Band Emo Ont $96,110, Rat Portage Band Kenora Ont $83,590, Red Bank Band Red Bank NB $131,538, Red Earth Band Carrot River Sask $364,064, Red Pheasant Band Cando Sask $170,837, Red Sucker Lake Band Red Sucker Lake Man $67,286, Restigouche Band Council Restigouche Que $182,462, River Desert Band Council Maniwaki Que $419,749, Rolling River Band Erickson Man $119,850, Roseau River Band Ginew Man $254,355, Ross River Indian Band Ross River YT $89,100, Saanich Indian School Board Brentwood Bay BC $74,893, Sachigo Lake Band Sachigo Lake Ont $280,483, Saddle Lake Band Saddle Lake Alta $605,928, Sagkeeng Education Authority Pine Falls Man $413,150, Sakimay Band Grenfell Sask $114,773, Sandy Bay Band Marius Man $203,623, Sandy Bay Education Authority Marius Man $254,871, Sandy Lake Band Via Favourable Lake Ont $424,153, Sarcee Band Calgary Alta $353,892, Saskatchewan Indian Community College Saskatoon Sask $90,000, Saskatoon District Chiefs Saskatoon Sask $213,821, Saugeen Band Southampton Ont $65,015, Saulteaux Band Cochin Sask $150,616, Seabird Island Band Agassiz BC $125,690, Sechelt Band Sechelt BC $113,390, Seine River Band Mine Centre Ont $53,325, Selkirk Indian Band Pelly Crossing YT $76,125, Serpent River Band Cutler Ont $137,173, Seton Lake Band Shalalth BC $213,264, Sheshaht Band Port Alberni BC $87,249, Shibogama Tribal Council Sioux Lookout Ont $103,787, Shoal Lake 39 Band Kejick Ont $88,100, Shoal Lake Band Carrot River Sask $149,551, Shoal River Band Pelican Rapids Man $87,720, Shubenacadie Band Shubenacadie NS $124,460, Shuswap Band Invermere BC $59,268, Sioux Valley Band Griswold Man $58,026, Sioux Valley Education Authority Griswold Man $84,652, Six Nations of the Grand River Band Ohsweken Ont $581,148, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $50,730, Skidegate Band Queen Charlotte BC $97,242, Sliammon Band Powell River BC $96,805, Soda Creek Band Williams Lake BC $59,393, Solicitor General of Ont Toronto Ont $3,916,000, Southeast Tribal Division for Schools Inc Winnipeg Man $810,594, Spallumcheen Band Enderby BC $110,765, Spanish River Band Massey Ont $186,076, Split Lake Band Split Lake Man $262,990, Squamish Band Squamish BC $100,940, St Mary's Band Cranbrook BC $54,495, St Michaels Board of Directors Duck Lake Sask $93,145, St Theresa Point Band St Theresa Point Man $135,186, Standing Buffalo Band Fort Qu'Appelle Sask $146,355, Starblanket Band Balcarres Sask $73,217, Stoney Band Morley Alta $174,353, Stoney Creek Band Vanderhoof BC $117,698, Stony Rapids Band Black Lake Sask $128,884, Stuart-Trembleur Lake Band Fort St James BC $241,080, Sturgeon Lake Band Spruce Home Sask $272,379, Sucker Creek Band Little Current Ont $87,502, Sunchild Band Rocky Mountain House Alta $181,115, Swan Lake Band Swan Lake Man $254,935, Sweetgrass Band Gallivan Sask $230,188, Takla Lake Band Takla Landing BC $65,015, Tallcree Band Fort Vermilion Alta $196,896, Teslin Indian Band Teslin YT $76,775, The Pas Band The Pas Man $455,425, Thunderchild Band Turtleford Sask $343,396, Temiscaming Band Council Notre Dame du Nord Que $68,155, Tobique Band Perth-Andover NB $253,369, Town of Truro Truro NS $171,635, Tsawataineuk Band Kingcome Inlet BC $74,221, Tsulquate Band Port Hardy BC $50,588, Turnor Lake Band Turnor Lake Sask $51,800, Ucluelet Band Ucluelet BC $58,692, Ulkatcho Band Anahim Lake

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

BC $119,129, United Native Nations Local 143, Watson Lake YT $144,750, United Native Nations Local 167 Cassiar BC $119,966, Upper Nicola Band Merritt BC $94,189, Valley River Band Shortdale Man $146,067, Wagmatcook Band Baddeck NS $79,157, Wahpeton Band Prince Albert Sask $110,469, Walpole Island Band Wallaceburg Ont $266,996, Wasagamack Band Wasagamack Man $128,729, Waterhen Band Skownan Man $86,050, Waterhen Lake Band Waterhen Lake Sask $148,400, Waywayseecappo Band Rossburg Man $267,650, Waywayseecappo Education Authority Rossburn Man $192,110, Weenusk Band Winisk Ont $266,453, Wepeketa Band Angling Lake Ont $70,016, West Bay Band Excelsior Ont $163,635, Westbank Band Kelowna BC $50,263, Weymontachie Band Sanmaur Que $210,843, White Bear Band Carlyle Sask $308,035, Whitefish Bay Band Pawitik Ont $398,900, Whitefish Lake Band No 128 Goodfish Lake Alta $202,550, Whycocomagh Band Whycocomagh NS $115,092, Wikwemikong Band Wikwemikong Ont $474,192, Williams Lake Band Williams Lake BC $95,419, Windigo Tribal Council Sioux Lookout Ont $67,191, Woodstock Band Woodstock NB $50,447, Wunnumin Lake Band Wunnumin Lake Ont $259,910, Yellowhead Tribal Council Spruce Grove Alta $65,000, York Factory Band York Landing Man $61,145, Yorkton District Chiefs Yorkton Sask $52,900.

Contributions to the Province of Quebec for Inuit housing under the James Bay and Northern Quebec Agreement $3,600,000—Conseil Executif Gouvernement Quebec Quebec Que $3,600,000.

NORTHERN AFFAIRS PROGRAM $46,556,671

Grants to individuals or organizations for the advancement of Indian and Inuit culture $49,182

Grants to Canadian universities and institutes for northern scientific research training $825,000—University of Edmonton Edmonton Alta $52,000, University of Laval Quebec Que $58,000, University McGill Montreal Que $52,000, University of Toronto Toronto Ont $57,000.

Grant to Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities $180,000—Association of Canadian Universities Ottawa Ont $180,000.

Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science $5,000

Grant to the Government of the Northwest Territories to support the sponsorship of a Territorial Youth Forum in commemoration of International Youth Year $60,000—Government of the Northwest Territories Yellowknife NWT $60,000.

Grant to the Tenth National Northern Development Conference $10,000

Grant to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory $12,000

Grant to the Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of Government and industry relating to these issues $80,000—Canadian Arctic Producers Ltd Ottawa Ont $80,000.

Grants of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits $40,000

Grant to the Territories Accident Prevention Association $5,000

Grant to Yukon Propector's Association $2,000

Contribution to the Government of the Northwest Territories for hospital care of Indians and Inuit $13,404,741—Government of the Northwest Territories Yellowknife NWT $13,404,741.

Contribution to the Government of the Yukon Territory for hospital care of Indians $1,484,869—Government of the Yukon Territory Whitehorse YT $1,484,869.

Contribution to the Government of the Northwest Territories for medicare of Indians and Inuit $2,620,744—Government of the Northwest Territories Yellowknife NWT $2,620,744.

Contribution to the Government of the Yukon Territory for medicare of Indians $367,088—Government of the Yukon Territory Whitehorse YT $367,088.

Contribution to the Government of the Yukon Territory for low income rental-purchase housing $269,410—Government of the Yukon Territory Whitehorse YT $269,410.

Contributions to northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development $137,481—Beverly & Kaminuriak Cariboo Management Board Ottawa Ont $52,274, Inuit Tapirisat of Canada Ottawa Ont $52,500.

Contributions to Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the Native Cultural Education Centres Program $454,000—Inuit Cultural Institute Eskimo Point NWT $400,000, Labrador Inuit Association Nain Nfld $54,000.

Contribution to the Interjurisdictional Caribou Management Board $15,000

Contribution to the Government of the Northwest Territories in relation to the Norman Wells Pipeline Project $1,002,000—Government of the Northwest Territories Yellowknife NWT $1,002,000.

Contribution to Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals $14,936

Contribution to Inuit individuals, groups, associations, corporations or co-operatives for the purpose of implementing new production and marketing strategies for Inuit arts and crafts $324,236—Canadian Arctic Producers Ltd Ottawa Ont $176,148, West Baffin Eskimo Co-operative Ltd Toronto Ont $97,500.

Contribution to the Canadian Eskimo Arts Council for its operating costs to enable the Council to provide advice to governments and Inuit organizations on matters relating to the development and protection of Inuit art $85,000—Canadian Eskimo Arts Council Ottawa Ont $85,000.

Contribution to Inuit cultural organizations to promote the development of Inuit culture and language $269,845—Avatag Cultural Institute Inukjuak Que $80,245, Inuit Cultural Institute Eskimo Point NWT $102,050.

Contribution to the Constitutional Alliance of the Northwest Territories to develop a consensus on a division of the Northwest Territories $896,154—Nunavut Constitutional Forum Yellowknife NWT $373,254, Western Constitutional Forum Yellowknife NWT $522,900.

Contribution to the Inuit Circumpolar Conference $199,500—Inuit Circumpolar Conference Ottawa Ont $199,500.

Contribution to the Northwest Territories for Special Employment Initiatives Program $66,156

Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement $301,955—Government of the Northwest Territories Yellowknife NWT $299,200.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Contribution to the Council for Yukon Indians to assist in training and employment liaison for native people $40,000

Contributions to the Governments of the Northwest and Yukon Territories for research and planning projects under the Northern Oil and Gas Action Program (N O G A P) $2,486,270—Government of the Northwest Territories Yellowknife NWT $1,781,292, Government of the Yukon Territory Whitehorse YT $704,978.

Contributions to the Government of the Northwest Territories and other recipients in relation to the subsidiary agreement on natural resource development $1,204,847—Chesterfield Inlet Fishermen's Federation Chesterfield Inlet NWT $105,500, Dene Nation Yellowknife NWT $117,319, Dogrib Rae Band Council Fort Rae NWT $67,750, Fitz Smith Native Development Corporation Ltd Fort Smith NWT $200,000, MacKenzie Delta Regional Council Inuvik NWT $88,110, W & M Magrum Yellowknife NWT $62,950, WR Dempster & Associates Ltd Edmonton Alta $62,950.

Contribution to Inuit individuals, groups, associations, corporations or co-operatives for the purpose of furthering economic development among Canadian Inuit $6,693,000—Canadian Arctic Co-operative Ltd Winnipeg Man $6,488,000, Enokhok Development Co-operative Ltd Frobisher Bay NWT $100,000, Tahomik-Sahoenik Co-operative Ltd Yellowknife NWT $95,000.

Contribution to the Government of the Yukon Territory in relation to the Canada/Yukon Economic Development Agreement $120,696—Government of the Yukon Territory Whitehorse YT $120,696.

Contribution to the Dene and Metis Associations in relation to the Norman Wells Pipeline Project $3,184,881—Dene Nation Yellowknife NWT $2,219,181, Metis Association of NWT Yellowknife NWT $965,700.

Contributions to the Governments of the Yukon and the Northwest Territories to subsidize non-domestic power consumers primarily in diesel serviced northern communities $3,459,214—Government of the Northwest Territories Yellowknife NWT $2,299,214, Government of the Yukon Territory Whitehorse YT $1,160,000.

Contributions to the Governments of the Yukon and the Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities $265,769—Government of the Northwest Territories Yellowknife NWT $153,769, Government of the Yukon Territory Whitehorse YT $112,000.

Contributions for the Mining Industry Recovery Program $3,000,000—Government of the Yukon Territory Whitehorse YT $3,000,000.

Subsidies agreements $845,609—Government of the Northwest Territories Yellowknife NWT $200,000, Government of the Yukon Territory Whitehorse YT $189,379, Yukon Chamber of Mines Whitehorse YT $61,940.

Contribution to the Canadian Interagency Forest Fire Centre $23,152

Contribution to encourage and support the direct participation of the Territorial Governments and Northern Native organizations in the Northern Land Use Planning Program $744,965—Committee for aboriginal Peoples Entitlement Inuvik NWT $50,000, Dene Nation Yellowknife NWT $159,431, Government of the Northwest Territories Yellowknife NWT $261,526, Metis Association of NWT Yellowknife NWT $116,008, Tungavik Federation of Nunavut Ottawa Ont $100,000.

Contributions under Section 49(9) of the Canada Oil and Gas Act for such environmental or social studies as the Minister determines are necessary $1,306,971—Canadian Resourcecon (1983) Ltd Vancouver BC $82,250, Dobrocky Seatech Ltd Sidney BC $92,172, ESL Environmental Sciences Ltd Vancouver BC $139,818, L G L Ltd King City Ont $126,425, P N Research Projects Vancouver BC $78,125, S L Ross Environmental Research Ltd Ottawa Ont $150,577, Seakem Oceanography Ltd Sidney BC $59,253, Viatec Resources Systems Inc Calgary Alta $160,862.

TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM $586,178,215

Transfer payments to the Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payments to the Government of the Yukon Territory to be calculated in accordance with such agreements, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $138,788,215—Government of the Yukon Territory Whitehorse YT $138,788,215.

Transfer payments to the Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, the payments to the Government of the Northwest Territories to be calculated in accordance with such agreements, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $447,390,000—Government of the Northwest Territories Yellowknife NWT $447,390,000.

NATIVE CLAIMS PROGRAM $36,737,633

Grants to James Bay Cree and Naskapi Bands of Quebec $12,667,665—Chisasibi Band Fort George Que $1,228,893, Cree Regional Authority Val d'Or Que $3,942,718, Eastmain Band Eastmain Que $727,838, Great Whale River Band Nouveau Quebec Que $1,000,439, Mistassini Band Mistassini Lake Que $1,372,161, Nemaska Band Nemaska Que $694,262, Naskapi Band Schefferville Que $849,841, Waskaganish Band Desmaraisville Que $807,590 Waskaganish Band Rupert House Que $979,146, Wemindji Band Wemindji Que $1,064,244.

Grant to the Inuvialuit Regional Corporation in respect of the Western Arctic (Inuvialuit) Claims Settlement Act $1,000,000—Inuvialuit Regional Corporation Inuvik NWT $1,000,000.

Capital grants to the James Bay Cree Corporations of Quebec in respect of the Cree Naskapi (of Quebec) Act $6,587,000—Cree Regional Authority Val d'Or Que $6,587,000.

Grants to Indian bands for specific land claims $10,289,800—Mississauga of the Credit Hagersville Ont $289,800, Whitebear/Pheasant Rump/Ocean Man Trust Carlyle Sask $10,000,000.

Contributions to native claimants for the preparation and submission of claims $4,490,220—Aboriginal Council of British Columbia Vancouver BC $420,000, Association of Iroquois & Allied Indians London Ont $235,000, Confederation of Indians of Quebec Restigouche Que $50,000, Conseil Attikamek-Montagnais Village des Hurons Que $80,000, Federation of Saskatchewan Indians Saskatoon Sask $537,500, Grand Council of the Crees of Quebec Val d'Or Que $50,000, Grand Council Treaty No 3 Kenora Ont $280,000, Indian Association of Alberta Edmonton Alta $425,000, Nishnawake-Aski Nation Toronto Ont $207,000, Nl'Akapam Nation Tribal Council Lytton BC $100,000, Plain

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Ojibway Treaty One Alliance Winnipeg Man $72,263, Six Nations Council Ohsweken Ont $175,000, Treaties & Aboriginal Rights Research Centre Winnipeg Man $507,861, Union of British Columbia Indian Chiefs Vancouver BC $317,420, Union of New Brunswick Indians Fredericton NB $180,000, Union of Nova Scotia Indians Sydney NS $77,112, Union of Ontario Indians Toronto Ont $555,000.

Contribution to the Cree/Naskapi Commission for monitoring the implementation of the Cree/Naskapi (of Quebec) Act $46,367

Contributions to organizations contemplated by or set up to give effect to the Inuvialuit Final Agreement, for one-time and on-going costs for implementation of the Western Arctic (Inuvialuit) Claims Entitlement Act $1,656,581—Inuvialuit Regional Corporation Inuvik NWT $1,656,581.

JUSTICE $66,181,656

Department $49,804,538

ADMINISTRATION OF JUSTICE PROGRAM $49,804,538

Grant to Uniform Law Conference of Canada to assist in payment of administrative expenses $4,000

Grant to Uniform Law Conference of Canada for research purposes $1,107

Grant to International Commission of Jurists $18,500

Grant to l'Institut international de droit d'expression française (IDEF) $1,500

Grant to Canadian Association of Chiefs of Police $17,000

Grant to the Hague Academy of International Law $12,000

Grant to the British Institute of International and Comparitive Law (CLAS) $10,000

Grants to encourage student specialization in legislative drafting $81,279

Grants to encourage Native People to enter the legal profession $257,302

Grants for Duff-Rinfret Scholarship Program $95,272

Grant to Centre de traduction et de documentation juridiques $60,000

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems $36,551,999—Provincial Treasurers of: Alberta $4,072,644, British Columbia $3,932,498, Manitoba $1,636,958, New Brunswick $875,210, Newfoundland $814,284, Northwest Territories $415,000, Nova Scotia $1,612,452, Ontario $14,002,055, Prince Edward Island $102,844, Saskatchewan $1,825,578, Yukon Territory $220,000, Quebec $7,042,476.

Contributions for a Summer Exchange Program between civil and common law students $235,359

Contribution to Canadian Law Information Council $400,200

Contribution to Canadian Association of Provincial Court Judges $70,000

Contribution to Association of Metis and Non-Status Indians of Sask $301,500

Contributions to Criminal Law Reform Fund $162,761

Contributions to Justice for Victims of Violent Crime Program $2,455,800

Contribution to Special Projects Legal Aid Fund $15,468

Contributions to Young Offenders Legal Aid Program $4,500,772—British Columbia $425,000, Ontario $1,992,550, New Brunswick $56,356, Newfoundland $212,692, Manitoba $474,500, Nova Scotia $396,000, Saskatchewan $195,093, Alberta $699,740.

Contributions to Justice for Victims $185,238

Contributions to Criminal Law Reform Sentencing Fund $42,800

Contributions to Access to Legal Information Fund $391,409

Contributions to Native Court-Worker and related programs for Native People and representatives of the legal system $3,132,963—Northwest Territories $267,300, British Columbia $569,411, Manitoba $206,145, Newfoundland $70,487, Quebec $384,421, Ontario $431,895, Saskatchewan $382,076, Alberta $758,548, Yukon Territory $62,680.

Contributions to the Consultation and Development Fund $237,139—Canadian Law Information Council Ottawa Ont $75,000.

Contribution to the Canadian Society of Forensic Science $18,460

Contribution to the International Youth Year $114,556

Contributions to the Human Rights Law Fund $340,554

Contribution to the University of Ottawa Legislative Drafting Programme $89,600

Commissioner for Federal Judicial Affairs $15,822,724

Gratuities to a surviving spouse of a judge who dies while in office or to such dependents as may be approved by Treasury Board in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death $104,817

Annuities under the Judges Act $15,717,907

Supreme Court of Canada $554,394

Annuities under the Judges Act $554,394—D C Abbott Ottawa Ont $79,249, E M Hall Saskatoon Sask $79,249, R Martland Ottawa Ont $68,513, L-P Pigeon Ottawa Ont $65,880, R Ritchie Ottawa Ont $69,868, W F Spence Ottawa Ont $77,514.

LABOUR $74,709,475

Department $74,709,475

Grants for special research studies in the labour field (accident prevention) $16,000

Grants for special research studies in the labour field (special research) $40,000

Grant to support activities which contribute to Labour Canada's objectives $79,535

Grant to the Canadian Labour Market and Productivity Centre Ottawa Ont $5,000,000

Grants to provide financial assistance to labour organizations and central labour bodies in staging educational events $8,000

Grant to the Commonwealth Trade Union Council London England $30,000

Grant to provide financial assistance to special projects which focus on women in the work force $10,000

Payment of Labour Adjustment Benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition,

LABOUR—*Concluded*

industrial restructuring, or severe economic disruption in an industry or region $59,678,479

Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school $10,265

Contribution to the Canadian Labour Congress labour education programs $3,892,156—Canadian Labour Congress Ottawa Ont $3,892,156.

Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs $1,213,580—Canadian Conference of Teamsters Vancouver BC $163,212, Canadian Federation of Labour Ottawa Ont $397,465, Centrale de l'Enseignement du Québec Ste-Foy Que $160,624, Centrale des Syndicats Démocratiques Montreal Que $105,892, Confédération des Syndicats Nationaux Montreal Que $386,387.

Contributions to labour unions not affiliated with a central labour organization and to individual union members for labour education $1,221,479—Alberta Teachers' Assoc Edmonton Alta $60,556, British Columbia Teachers' Federation Vancouver BC $55,695, Ontario Nurses' Assoc Toronto Ont $76,824, Ontario Secondary School Teachers' Federation Toronto Ont $67,232, Syndicat des Fonctionnaires Provinciaux du Québec Quebec Que $80,884, United Brotherhood of Carpenters and Joiners of America Willowdale Ont $129,516.

Contributions to Quality of Working Life Projects $393,102—Dalhousie University Halifax NS $81,075.

Contributions to Atlantic Region Labour Education Centre $399,300—Canadian Labour Congress Ottawa Ont $399,300.

Contributions to the Technology Education Program $256,099—Canadian Labour Congress Ottawa Ont $198,099.

Contributions to Technology Impact Research Fund $1,832,317—BC Federation of Labour Burnaby BC $60,000, Brotherhood of Railway and Airline Clerks Vancouver BC $61,839, Canadian Assoc of Smelter and Allied Workers' Union Kitimat BC $75,706, Canadian Union of Public Employees Ottawa Ont $66,845, Centrale de l'Enseignement du Québec Ste-Foy Que $54,160, Communications Electronic Electrical Technical and Salaried Workers of Canada Ottawa Ont $55,000, Confédération des Syndicats Nationaux (CSN) Montreal Que $54,850, Hospital Employees' Union Vancouver BC $61,109, International Woodworkers of America Vancouver BC $66,325, Service Employees International Union Local 204 Toronto Ont $50,000, United Brotherhood of Carpenters Saskatoon Sask $59,084, United Fishermen and Allied Workers' Union Vancouver BC $79,497, United Food and Commercial Workers—Retail Clerks Union Burnaby BC $58,396, Université Laval Ste-Foy Que $67,913, Vancouver Municipal and Regional Employees' Union Vancouver BC $60,000, Women's Skill Development Society of BC Burnaby BC $72,904.

Contribution for the Labour/Government Employee Secondment Program $629,163—Canadian Air Line Flight Attendants Assoc Vancouver BC $53,930, Canadian Brotherhood of Railway Transport and General Workers Ottawa Ont $63,149, Canadian Union of Public Employees Ottawa Ont $79,954, International Assoc of Machinists and Aerospace Workers Ottawa Ont $56,040, National Union of Provincial Government Employees Ottawa Ont $55,084, Newfoundland Fishermen Food and Allied Workers' Union St John's Nfld $64,053.

NATIONAL DEFENCE $402,712,868

DEFENCE SERVICES PROGRAM $402,712,868

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan $21,216

Mrs Mary Whittington $200

Mrs Eleanor F Nixon $1,048

Mr R P Thompson $8,943

Conference of Defence Associations Ottawa Ont $161,780

Army Cadet League of Canada Ottawa Ont $126,720

Air Cadet League of Canada Ottawa Ont $126,720

Navy League of Canada Ottawa Ont $126,720

Royal Canadian Naval Association Toronto Ont $9,490

Naval Officers Association Toronto Ont $25,690

Royal Canadian Air Force Association Ottawa Ont $34,255

Royal Canadian Navy Benevolent Fund Ottawa Ont $10,285

Royal Canadian Air Force Benevolent Fund Ottawa Ont $12,090

Canadian Forces Personnel Assistance Fund $11,305

Rifle Associations $159,849 —Dominion of Canada Rifle Association Ottawa Ont $128,000.

Military and United Services Institutes $30,370

Canadian Universities—Military studies $653,414 —British Columbia Vancouver BC $81,000, Calgary Calgary Alta $81,000, Dalhousie Halifax NS $81,000, Laval Montreal Que $81,000, Queen's Kingston Ont $81,000.

Canadian Institute of Strategic Studies $50,000

Research fellowships—Emergency planning $51,554

NATO military budgets and agencies $47,735,942

NATO infrastructure $66,829,880

Materiel produced for transfer as mutual aid $6,123,581

Contributions to provinces and territories for emergency preparedness purposes $10,023,627—New Brunswick $931,317, Quebec $1,200,691, Ontario $1,768,582, Manitoba $606,752, Saskatchewan $1,218,604, Alberta $594,927, NWT $163,856, Nfld $2,538,601, Nova Scotia $76,717, British Columbia $827,090.

Contributions to provinces and municipalities for capital assistance projects $1,540,508—Gagetown NB $165,000, Trenton Ont $175,422, Wainwright Alta $400,000, Petawawa Ont $428,000, Moose Jaw Sask $194,298, Esquimalt BC $130,000.

Payments under Parts I-IV of the Defence Services Pension Continuation Act $6,510,569

Payments under the Supplementary Retirement Benefits Act $262,327,112

NATIONAL HEALTH AND WELFARE $25,726,417,167

Department $25,568,717,467

DEPARTMENTAL ADMINISTRATION PROGRAM $2,197,057

Grants to voluntary health and social services organizations under the Thérèse Casgrain Award $4,998

Grants to international organizations $114,150 —Assoc internationale de la sécurité sociale Geneva Switzerland $71,151.

Grant to the United Nations Fund for Drug Abuse Control $366,000

Contribution to the Canadian Council on Social Development $5,000

Contributions to provinces and territories for the purpose of developing and implementing welfare information systems $1,706,909 — British Columbia Ministry of Health Victoria BC $65,000, British Columbia Ministry of Human Resources Victoria BC $200,000, Manitoba Dept of Community Services and Corrections Winnipeg Man $160,000, Manitoba Dept of Employment and Econmic Security Winnipeg Man $400,000, New Brunswick Dept of Social Services Fredericton NB $300,000, Newfoundland Dept of Social Services St John's Nfld $286,074, Saskatchewan Dept of Social Services Regina Sask $228,835.

HEALTH SERVICES AND PROMOTION PROGRAM $6,420,277,165

Grants to national voluntary health organizations to assist with the operating costs of national offices $3,034,500—Alzheimer Society of Canada Toronto Ont $90,800, Arthritis Society Toronto Ont $95,000, Canada Safety Council Ottawa Ont $50,000, Canadian Council on Smoking and Health Ottawa Ont $60,000, Canadian Cystic Fibrosis Foundation Toronto Ont $100,000, Canadian Diabetes Association Toronto Ont $80,000, Canadian Friends of Schizophrenics Don Mills Ont $70,000, Canadian Hemophilia Society Hamilton Ont $105,000, Canadian Hospital Assoc Ottawa Ont $90,000, Canadian Institute of Child Health Ottawa Ont $50,000, Canadian Liver Foundation Toronto Ont $50,000, Canadian Lung Assoc Ottawa Ont $60,000, Canadian Mental Health Assoc Toronto Ont $184,900, Canadian Public Health Assoc Ottawa Ont $145,900, Canadian Red Cross Society Toronto Ont $50,000, Canadian Sickle Cell Society Toronto Ont $50,000, Des Actions/Canada Montreal Que $56,000, Huntington Society of Canada Cambridge Ont $110,000, Kidney Foundation of Canada Montreal Que $102,400, Multiple Sclerosis Society of Canada Toronto Ont $120,000, Muscular Dystrophy Assoc of Canada Toronto Ont $70,000, Non-Smoker's Rights Assoc Toronto Ont $70,000, Osteoporosis Society of Canada Toronto Ont $50,000, Palliative Care Foundation Toronto Ont $100,000, Planned Parenthood Federation of Canada Ottawa Ont $175,000, Serena Canada Ottawa Ont $90,000, St John Ambulance Assoc Ottawa Ont $50,000, Victorian Order of Nurses for Canada Ottawa Ont $59,500.

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act 1977 for Insured Health Services Program $5,311,457,000 **(see APPENDIX 1)**

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act 1977 for Extended Health Care Services Program $1,074,707,000 **(see APPENDIX 1)**

Grant to the Canadian Red Cross Society for the construction of new facilities to house the Canadian Blood Programme Toronto Ont $5,000,000

Grant to the John P Robarts Research Institute for ongoing research operating costs London Ont $2,000,000

Grant to the Canadian Cancer Society for the establishment of the Stephen Fonyo Fund $1,000,000

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health $18,773,602—Alberta Cancer Board Edmonton Alta $204,476, Alberta Children's Hospital Calgary Alta $143,538, Canadian Hospital Assoc Ottawa Ont $69,905, Canadian Public Health Assoc Ottawa Ont $86,837, Canadian Red Cross Blood Transfusion Service Ottawa Ont $287,515, Cancer Control Agency of British Columbia Vancouver BC $115,759, Cardinal Carter Centre for Bioethnics Toronto Ont $50,700, Centre hospitalier de l'Université Laval Ste-Foy Que $68,295, Children's Hospital of Eastern Ontario Ottawa Ont $152,795, Clarke Institute of Psychiatry Toronto Ont $255,051, Gage Research Institute Toronto Ont $116,708, Hospital for Sick Children Toronto Ont $642,508, Hugh MacMillan Medical Centre Toronto Ont $113,866, Institut Armand-Frappier Laval Que $402,621, Institut de Cardiologie de Montreal Montreal Que $64,916, Institut de Recherches Clinique de Montreal Montreal Que $222,447, Labstat Kitchener Ont $99,516, Montreal Children's Hospital Montreal Que $218,561, Montreal General Hospital Montreal Que $165,742, Mount Sinai Hospital Toronto Ont $108,322, National Cancer Institute of Canada Toronto Ont $320,000, Royal Ottawa Hospital Ottawa Ont $70,357, St Boniface General Hospital Winnipeg Man $67,072, The Sir Mortimer B Davis-Jewish General Hospital Montreal Que $129,819, Toronto General Hospital Toronto Ont $148,101, Toronto Western Hospital Toronto Ont $52,072; Universities: Alberta Edmonton Alta $396,262, British Columbia Vancouver BC $1,373,048, Calgary Calgary Alta $491,027, Carleton Ottawa Ont $100,830, Concordia Montreal Que $237,246, Dalhousie Halifax NS $371,136, Guelph Guelph Ont $124,852, Laval Quebec Que $858,380, Manitoba Winnipeg Man $1,500,557, McGill Montreal Que $1,523,402, McMaster Hamilton Ont $898,877, Memorial St John's Nfld $289,437, Montreal Montreal Que $750,436, New Brunswick Fredericton NB $172,673, Ottawa Ottawa Ont $479,975, Quebec à Montreal Montreal Que $89,912, Queen's Kingston Ont $315,610, Saskatchewan Saskatoon Sask $284,758, Sherbrooke Sherbrooke Que $151,240, Toronto Toronto Ont $1,790,549, Victoria Victoria BC $58,098, Waterloo Waterloo Ont $221,745, Western Ontario London Ont $754,750.

Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research $4,305,063—AIDS Vancouver Vancouver BC $50,000, Alberta Council on Aging Edmonton Alta $69,273, British Columbia Coalition of Disabled Vancouver BC $93,600, British Columbians for Mentally Handicapped People Vancouver BC $53,839, Canadian Assoc for the Mentally Retarded Dartmouth NS $88,198, Canadian Diabetes Assoc Toronto Ont $50,000, Canadian Mental Health Assoc Toronto Ont $130,000, Canadian Sickle Cell Society Toronto Ont $56,400, Community Occupational Therapy Assoc Toronto Ont $81,842, Conseil de la santé et de la sécurité agricole de l'Outaouais Gatineau Que $51,239, Département de santé communautaire Hôtel-Dieu de Roberval Roberval Que $64,085, Government of Northwest Territories Yellowknife NWT $129,723, Department of Public Health City of Toronto Toronto Ont $101,556, Le centre des femmes de l'Estrie Sherbrooke Que $60,595, London Cross Cultural Learner Center London Ont $53,650, Montreal Health Press Montreal Que $81,135, National Institute on Mental Retardation Downsview Ont $83,428, Newfoundland Hearing Assoc St John's Nfld $50,764, Northwestern Ontario International Women's Decade Coordinating Council Thunder Bay Ont $74,534, Opportunity for Advancement Weston Ont $63,799, Palliative Care Foundation Toronto Ont $110,000,

NATIONAL HEALTH AND WELFARE—*Continued*

PEI Department of Health and Social Services Charlottetown PEI $84,915, Persons United for Self-Help Central Region Toronto Ont $56,495, Regroupement des garderies de la région 6c St-Lambert Que $60,547, Société Alzheimer Society Winnipeg Man $84,395, Toronto Educational Opportunity Fund Toronto Ont $59,282, Union Culturelle des Franco-ontariennes Ottawa Ont $71,115, Women Today Clinton Ont $58,345, YMCA Winnipeg Man $75,932, Universities: British Columbia Vancouver BC $73,792, Laurentian Sudbury Ont $54,536, Manitoba Winnipeg Man $70,585.

SOCIAL SERVICES PROGRAM $3,970,291,097

Grants to national voluntary social service organizations to assist with the operating costs of national offices $3,387,757—Autism Society Canada Markham Ont $80,000, Big Brothers of Canada Burlington Ont $95,000, Boys and Girls Clubs of Canada Willowdale Ont $150,000, Canadian Assoc for Children and Adults with Learning Disabilities Ottawa Ont $118,750, Canadian Assoc for Community Living Downsview Ont $200,000, Canadian Assoc of Schools of Social Work Ottawa Ont $85,000, Canadian Assoc of the Deaf Toronto Ont $75,000, Canadian Assoc on Gerontology Winnipeg Man $68,000, Canadian Cerebral Palsy Assoc Toronto Ont $52,500, Canadian Co-ordinating Council on Deafness Ottawa Ont $133,450, Canadian Council of the Blind London Ont $50,000, Canadian Council on Children and Youth Ottawa Ont $91,450, Canadian Council on Rehabilitation and Work Winnipeg Man $137,000, Canadian Council on Social Development Ottawa Ont $728,000, Canadian National Institute for the Blind Toronto Ont $168,000, Canadian Paraplegic Assoc Toronto Ont $126,357, Canadian Rehabilitation Council for the Disabled Toronto Ont $141,750, Epilepsy Canada Montreal Que $80,000, Family Service Canada Ottawa Ont $150,000, International Social Service Canada Ottawa Ont $165,000, National Anti-Poverty Organization Ottawa Ont $200,000, The National Council of YMCAs of Canada Toronto Ont $50,000, Young Women's Christian Assoc of Canada Toronto Ont $105,000, United Way Canada Ottawa Ont $60,000.

Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services $3,001,102—Alberta Children's Hospital Calgary Alta $86,563, British Columbia Federation of Foster Parent Assoc Vancouver BC $93,074, Canadian Assoc for Community Living Downsview Ont $101,548, Canadian Child Welfare Assoc Ottawa Ont $57,332, Canadian Council on Homemaker Services Toronto Ont $105,129, Central Volunteer Bureau of Ottawa-Carleton Ottawa Ont $82,219, Community Services Council of Newfoundland and Labrador St John's Nfld $100,000, Family Service Canada Ottawa Ont $97,800, Le Collectif Familles-Gardiennes de la Basse-Ville Inc Quebec Que $109,554, Royal Ottawa Regional Rehabilitation Centre Ottawa Ont $111,722, Saint John Human Development Council Saint John NB $65,760, Universities: Guelph Guelph Ont $62,840, Manitoba Winnipeg Man $112,143, Montreal Montreal Que $373,143, Regina Regina Sask $281,954, Toronto Toronto Ont $144,518, York Downsview Ont $65,450, Vancouver Incest and Sexual Assault Centre Society Vancouver BC $63,429, Vocational and Rehabilitation Research Institute Calgary Alta $117,367.

Payments to provinces and territories under the Canada Assistance Plan $3,876,104,674 (*see* **APPENDIX 2**)

Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements $74,231,909

Payments in accordance with agreements toward the cost of services provided to young offenders under jurisdiction of correctional authorities instead of child welfare authorities in the provinces of New Brunswick, Ontario, British Columbia and the Yukon Territory $927,406

Contributions for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act $53,467

Contributions toward projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community $12,126,704 (*see* **APPENDIX 3**)

Contributions to organizations for International Youth Year to provide employment integration and training opportunities for youth $458,078 —Family Services of Winnipeg Winnipeg Man $56,364, Lethbridge Family Services Lethbridge Alta $51,692, Memorial Boys and Girls Club London Ont $59,662, Newfoundland and Labrador Homemakers and Homemakers Services Assoc St John's Nfld $61,126.

MEDICAL SERVICES PROGRAM $70,365,285

Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies $82,861

Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment $3,936,351—Batchewana Band Sault Ste Marie Ont $170,606, Battleford Indian Health Cente Inc North Battleford Sask $317,827, Berens River Indian Band Berens River Man $59,274, Big Cove Indian Band Big Cove NB $182,700, Big Trout Lake Band Big Trout Lake Ont $77,048, Burnt Church Indian Band Burnt Church NB $50,000, English River Band Patuanak Sask $403,944, God's River Indian Band God's River Man $77,352, Hobbema Indian Health Services Hobbema Alta $73,723, Indian Island Indian Band Indian Island NB $90,000, Kahkewistahaw Band Broadview Sask $72,950, Kasabonika Lake Band Kasabonika Ont $110,021, Keeseekoowenin Indian Band Elphinstone Man $50,000, Nishga Tribal Council New Aiyansh BC $426,900, Oak Lake Indian Band Pipestone Man $96,844, Saulteaux Band Cochin Sask $176,357, Shubenacadie Indian Band Shubenacadie NS $90,000, Waasagomach Indian Band Waasagomach Bay Man $630,000, West Bay Band West Bay Ont $54,784.

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities $684,000

Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services $23,216,086 —Afton Indian Band Afton NS $52,105, Ahousat Band Council Ahousat BC $101,740, Alberta Indian Health Commission Edmonton Alta $612,860, Alexis Band Council Glenevis Alta $137,811, Battleford Indian Health Centre North Battleford Sask $1,371,827, Beardy's Indian Band Duck Lake Sask $59,375, Beaver Lake Treatment Centre Lac la Biche Alta $149,986, Berens River Indian Band Berens River Man $68,369, Big Cove Indian Band Big Cove NB $57,961, Big River Band Shellbrook Sask $60,644, Big Trout Lake Indian Band Big Trout Lake Ont $74,490, Blackfoot Tribal Administration Gleichen Alta $68,256, Blood Tribal Administration Stand Off Alta $433,789, Blue Quills Educational Centre St Paul Alta $60,000, Cat Lake Indian Band Cat Lake Ont $50,879, Chemainus Indian Band Ladysmith BC $76,416, Chilliwack Area Indian Council Sardis BC $63,295, Chipewyan Indian Band Fort Chipewyan Alta $77,876, Chippewas of Rama Indian Band Rama Ont $97,287, Chippewas of Sarnia Indian Band Sarnia Ont $52,800, Cold Lake Tribal Administration Cold Lake Alta $74,824, Conne River Indian Band Conne River Nfld $261,987, Conseil Attikamek-Montagnais Village-des-Hurons Que $573,849, Conseil de la bande Barrière Lake Rapid Que $55,559,

NATIONAL HEALTH AND WELFARE—*Continued*

Conseil de la bande de Bersimis Betsiamites Que $81,921, Conseil de la bande du Lac Simon Lac Simon Que $50,057, Conseil de la bande Mohawk de Kahnawake Kahnawake Que $144,450, Constance Lake Indian Band Calstock Ont $52,652, Council for Yukon Indians Whitehorse YT $84,686, Cowichan Band Council Duncan BC $105,814, Crane River Band Crane River Man $108,291, Cree Indian Band Fort Chipewyan Alta $123,784, Cross Lake Band Cross Lake Man $133,047, The Dene Nation Yellowknife NWT $129,139, Dene Tha Band Chateh Alta $96,568, Desolation Sound Tribal Council Powell River BC $73,895, Fairford Band Fairford Man $85,538, First Nations Confederacy Inc Winnipeg Man $200,267, Fisher River Band Koostatak Man $80,532, Fort Alexander Health Care Inc Pine Falls Man $200,625, Four Band Enterprises Hobbema Alta $171,069, Frog Lake Band Frog Lake Alta $57,137, Garden Hill Indian Band Island Lake Man $83,206, Garden River Indian Band Sault Ste Marie Ont $112,177, God's Lake Band God's Lake Narrows Man $86,744, God's River Indian Band God's River Man $58,565, Grand Council Treaty No 3 Kenora Ont $78,403, Heiltsuk Band Council Waglisla BC $50,709, Hollow Water Band Wanipigow Man $90,016, Iroquois of St Regis Indian Band Cornwall Ont $95,405, Indian Birch Indian Band Birch River Man $65,126, James Smith Indian Band Kinistino Sask $135,295, Kapown Centre Grouard Alta $146,580, La Bande de Sept-Iles et Matioténam Sept-Iles Que $50,841, Labrador Inuit Health Commission Happy Valley Nfld $153,456, Lakalzap Band Council Greenville BC $61,741, Lake Babine Indian Band Burns Lake BC $129,585, Lake Manitoba Band Vogar Man $57,016, Lake St Martin Band Gypsumville Man $86,466, Lax'Kwalaams Band Council Masset BC $52,942, Lennox Island Indian Band Lennox Island PEI $53,867, Little Red River Band High Level Alta $163,313, Manitoba Keewatinowi Okemakanac Inc Thompson Man $63,051, Masset Band Council Masset BC $69,083, Mattagami Indian Band Gogama Ont $60,006, Mississauga Indian Band Blind River Ont $66,019, Mistawasis Band Leask Sask $72,067, Mohawks of the Bay of Quinte Band Deseronto Ont $90,496, Montreal Lake Band Montreal Lake Sask $108,193, Moose Factory Indian Band Moose Factory Ont $86,061, Morley Treatment Centre Morley Alta $104,390, Mount Currie Indian Band Mount Currie BC $106,218, Muskeg Lake Band Leask Sask $77,882, Muskrat Dam Indian Band Muskrat Dam Ont $100,688, Nanaimo Indian Band Nanaimo BC $57,157, National Indian Brotherhood Ottawa Ont $97,000, Nelson House Band Nelson House Man $61,541, Nimpkish Indian Band Alert Bay BC $299,272, Nipissing Indian Band Sturgeon Falls Ont $68,884, Nishga Tribal Council New Aiyansh BC $136,503, Nishnawbe-Aski Nation Grand Council Treaty No 9 Timmins Ont $126,456, North Caribou Lake Indian Band Weagamow Lake Ont $70,130, Northeastern Indian Health Council Gillam Man $159,089, Northern Innu Health Council Northwest River Nfld $97,461, Norway House Band Norway House Man $80,180, Nuu Chah Nulth Tribal Council Port Alberni BC $100,269, Oxford House Band Oxford House Man $56,981, Peguis Indian Band Hodgson Man $193,710, Peigan Band Brocket Alta $60,114, Peter Ballantyne Band Pelican Narrows Sask $208,233, Pikangikum Indian Band Pikangikum Ont $61,315, Pine Creek Band Camperville Man $129,631, Prince Albert District Chiefs Prince Albert Sask $65,372, Rainy River Indian Band Emo Ont $144,197, Saddle Lake Band Saddle Lake Alta $257,985, Sandy Bay Band Marius Man $384,737, Sandy Lake Indian Band Sandy Lake Ont $69,598, Sandy Lake Band Shell Lake Sask $120,481, Shamattawa Band Shamattawa Man $139,324, Shoal River Band Pelican Rapids Man $136,289, Sioux Valley Band Griswold Man $68,787, Six Nations of the Grand River Reserve Band Oshweken Ont $92,502, Southeast Resource Development Council Winnipeg Man $148,545, South Indian Lake Community Council South Indian Lake Man $50,163, Spanish River Serpent River and Mississauga Indian Bands Massey Ont $64,678, Split Lake Band Split Lake Man $55,349, Stoney Tribal Administration Morley Alta $296,268, St Theresa Point Band St Theresa Point Man $86,320, Stuart Trembleur Indian Band Fort St James BC $53,643, Sturgeon Lake Band Spruce Home Sask $59,931, Swampy Cree Tribal Council The Pas Man $140,302, The Pas Band The Pas Man $151,065, Thunderchild Indian Band Turtleford Sask $89,020, Tobique Indian Band Tobique NB $74,933, Union of British Columbia Indian Chiefs Vancouver BC $79,208, Union of New Brunswick Indians Fredericton NB $58,138, Union of Nova Scotia Indians Sydney NS $154,392, Union of Ontario Indians Toronto Ont $147,768, Waasagomach Indian Band Waasagomach Bay Man $75,824, Waterhen Band Skownan Man $141,052, Waterhen Band Waterhen Lake Sask $55,950, Waywayseecappo Indian Band Rossburn Man $50,683, Whitebear Band Carlyle Sask $118,249.

Contributions to Indian bands and Indian and Inuit associations or groups under the National Native Alcohol and Drug Abuse Program $37,060,340—Abegweit Band Cornwall PEI $100,739, Alcohol Drug Coordinating Council Yellowknife NWT $136,826, Alexander Alcohol Program Morinville Alta $86,880, Alkali Lake Band Williams Lake BC $168,739, Association of Iroquois and Allied Indians London Ont $166,457, Baker Lake Alcohol Education Society Baker Lake NWT $91,880, Battleford Indian Health Centre North Battleford Sask $319,939, Beaver Lake Band Lac la Biche Alta $265,974, Bella Coola Indian Band Bella Coola BC $58,909, Big Cove Indian Band Big Cove NB $106,476, Bigstone Alcohol Program Desmarais Alta $61,878, Big Trout Lake Band Big Trout Lake Ont $102,354, Birdtail Sioux Indian Band Beulah Man $78,750, Blackfoot-Siksika Indian Band Stand Off Alta $124,933, Blood Tribal Department of Health Stand Off Alta $122,094, Bloodvein Indian Band Bloodvein Man $55,523, Broughton Island Alcohol Drug Education Committee Broughton Island NWT $58,167, Buctouche Indian Band Buctouche NB $49,233, Canoe Lake Band Canoe Narrows Sask $67,583, Cape Dorset Hamlet Council Cape Dorset NWT $83,747, Carcross Indian Band Carcross YT $51,741, Carmacks Indian Band Carmacks YT $36,695, Centre Hospitalier de la Baie d'Hudson et des Services Sociaux Povungnituk Que $163,347, Centre Hospitalier et des Services Sociaux de l'Ungava Nouveau-Comptoir Que $235,663, Champagne-Aishihik Band Champagne YT $69,652, Chehalis Indian Band Agassiz BC $56,399, Chemahawin Indian Band Easterville Man $50,957, Chiefs of Ontario Office Toronto Ont $80,187, Chilliwack Area Indian Council Sardis BC $191,856, Cold Lake Counselling Services Grand Centre Alta $62,660, Conne River Indian Band Conne River Nfld $106,902, Conseil Attikamek-Montagnais Village-des-Hurons Que $378,781, Conseil de la bande de Betsiamites Betsiamites Que $58,236, Conseil des Montagnais de Sept-Iles Sept Iles Que $54,288, Coté Band Kamsack Sask $206,603, Council for the Disabled Yellowknife NWT $157,783, Council for Yukon Indians Whitehorse YT $121,939, Cowessess Band Broadview Sask $125,966, Cowichan Indian Band Duncan BC $113,310, Cree Board of Health and Social Services of James Bay Chasibli Que $331,122, Cross Lake Band Cross Lake Man $93,339, Crossroads Indian Band Whitehorse YT $141,045, Dakota Ojibway Tribal Council Brandon Man $114,420, Dawson Indian Band Dawson City YT $68,837, Dene Tha Alcohol Program High Level Alta $104,456, Desolation Sound Tribal Council Powell River BC $70,808, Eel Ground Indian Band Newcastle NB $64,684, English River Band Patuanak Sask $50,577, Federation of Saskatchewan Indians Saskatoon Sask $200,233, First Nations Confederacy Winnipeg Man $139,300, Fond du Lac Band Fond du Lac Sask $56,556, Fort Franklin Band Fort Franklin NWT $56,719, Fort Good Hope Dene Band Fort Good Hope NWT $71,081, Fort Norman Band Fort Norman NWT $89,419, Frog Lake Alcohol Program Frog Lake Alta $137,833, Gitksan Carrier Tribal Council Hazelton BC $153,522, Gitakdamix Council New Aiyansh BC $55,357, God's Lake Band God's Lake Narrows Man $72,848, Gwa-Sala-'Nakwaxda'xw Council Port Hardy BC $68,556, Grassy Narrows Band Grassy Narrows Ont $106,976, Hay River Alcohol and Drug Abuse Program Hay River NWT $67,762,

NATIONAL HEALTH AND WELFARE—*Continued*

Hobbema Indian Board of Health Hobbema Alta $277,760, Hollow Water Indian Band Wanipigow Man $66,165, Ikayiutit Committee Eskimo Point NWT $66,593, Indian Alcohol Program of Sheshashit North West River Nfld $99,964, Interior Native Alcohol and Drug Abuse Society Vernon BC $226,273, Interlake Reserve Tribal Council Ashern Man $256,989, Inuit Broadcasting Corporation Ottawa Ont $154,645, Islington Band Whitedog Ont $126,904, James Smith Indian Band Kinistino Sask $130,957, Kamsack Union Hospital Kamsack Sask $93,728, Kapown Treatment Centre Grouard Alta $495,000, Kaska Dena Tribal Council Watson Lake YT $119,861, Katimavik Centre Inc Cambridge Bay NWT $62,447, Keewatinook Alcohol Program Moose Factory Ont $111,727, Kehewin Counselling Services Bonnyville Alta $73,435, Kincolith Indian Band Kincolith BC $54,664, Kingsclear Indian Band Kingsclear NB $36,809, Kirkness Adult Learning Centre Inc Winnipeg Man $78,773, Kluane Tribal Council Burwash Landing YT $34,484, Kootenay Indian Council Cranbrook BC $130,406, Kwanlin Dun Band Whitehorse YT $69,265, Labrador Inuit Alcohol and Drug Abuse Program Happy Valley Nfld $503,001, Lac la Hace Indian Band Wollaston Lake Sask $50,645, Lac La Ronge Band La Ronge Sask $101,829, Lake Babine Indian Band Burns Lake BC $95,322, Lansdowne House Settlement Council Lansdowne House Ont $76,512, Lennox Island Indian Band Lennox Island PEI $109,763, Lesser Slave Lake Alcohol Program Lesser Slave Lake Alta $89,995, Lillooet District Council Lillooet BC $68,488, Little Grand Rapids Band Little Grand Rapids Man $74,237, Longlac Band No 58 Longlac Ont $52,425, Loon Lake Band Meadow Lake Sask $66,261, Lutsel K'E Alcohol Program Snowdrift NWT $52,584, Lytton Indian Band Lytton BC $67,355, Manitoba Keewatinowi Okimakanak Indian Band Thompson Man $277,673, Masset Band Council Masset BC $90,558, Mathias Colomb Band Pukatawagan Man $53,739, Mayo Indian Band Mayo YT $61,560, Meadow Lake Band Meadow Lake Sask $62,944, Mohawk Council of Kahnawake Kahnawake Que $393,227, Mohawk Council of Kahnawake and Six Nations Traditional Hereditary Chiefs Oka Que $358,065, Montreal Lake Band Montreal Lake Sask $94,778, Moose Lake Indian Band The Pas Man $78,094, Mount Currie Band Council Mount Currie BC $70,443, Muscowpetung 3 Band Alcohol Project Edenwold Sask $121,368, Nanaimo Indian Band Nanaimo BC $75,533, National Alcoholism Council of Manitoba Winnipeg Man $604,855, National Assoc of Friendship Centres Ottawa Ont $42,976, National Native Alcohol Program of Davis Inlet Davis Inlet Nfld $126,601, National Native Advisory Council on Alcohol and Drug Abuse Ottawa Ont $373,811, National Native Assoc of Treatment Directors Armstrong BC $149,671, Native Alcohol and Drug Abuse Program of Nova Scotia Eskasoni NS $1,803,363, Native Consulting Services Village-des-Hurons Que $99,728, Native Courtworker and Counselling Assoc of British Columbia Vancouver BC $80,610, Native People's Alcohol and Drug Centre Ohsweken Ont $190,820, Nechi Institute on Alcohol and Drug Education Edmonton Alta $449,037, Necoslie Indian Band Fort St James BC $57,473, Nelson House Band Nelson House Man $66,246, Nengayni Treatment Centre Society 150 Mile House BC $339,104, New Dawn Valley Centre Fort San Sask $1,631,555, Nimpkish Band Council Alert Bay BC $119,070, Nipissing Band of Ojibways Sturgeon Falls Ont $53,485, Northwest Territories Mental Health Assoc Yellowknife NWT $182,184, Northern Addiction Services Yellowknife NWT $63,959, Norway House Band Norway House Man $100,462, Nut Lake Band Rose Valley Sask $57,102, Nuu Chah Nulth Tribal Council Port Alberni BC $145,293, N'Swakamak Native Friendship Centre Sudbury Ont $98,955, Okanagan Indian Learning Institute Penticton BC $60,081, Okanagan Tribal Council Kelowna BC $88,788, Oneida Indian Band Southwold Ont $86,575, Onion Lake Band Lloydminster Sask $140,538, Ontario Native Council on Justice Toronto Ont $71,120, Osnaburgh Band Osnaburgh House Ont $136,327, Paul Band Alcohol Program Duffield Alta $64,148, Pedahbun Lodge Toronto Ont $386,348, Peel River Alcohol Society Fort McPherson NWT $126,521, Peguis Indian Band Hodgson Man $64,212, Peigan Counselling Services Brocket Alta $133,424, Peter Ballantyne Band Pelican Narrows Sask $114,600, Portage Friendship Centre Inc Portage La Prairie Man $69,161, Rainy River Indian Band Emo Ont $68,810, Red Earth Band Red Earth Sask $76,931, Restigouche Band Council Restigouche Que $88,319, River Desert Band Council of Maniwaki Maniwaki Que $58,569, Roaring Rapids Friendship Centre Fort Smith NWT $74,254, Rolling River Indian Band Erickson Man $62,136, Ross River Indian Band Ross River YT $48,318, Rosseau River Band Ginew Man $103,687, Saddle Lake Counselling Services Saddle Lake Alta $104,444, Sagkeeng Alcohol Rehabilitation Centre Pine Falls Man $1,556,175, Sandy Bay Band Marius Man $84,088, Sandy Lake Indian Band Sandy Lake Ont $159,795, Sandy Lake Band Shell Lake Sask $60,885, Sappujjijit Alcohol and Drug Awareness Program Rankin Inlet NWT $57,011, Sarcee Counselling Services Calgary Alta $56,035, Sarcee Old Agency Lodge Calgary Alta $290,577, Saskatchewan Indian College Saskatoon Sask $288,400, Saskatoon District Chiefs Saskatoon Sask $153,670, Saugeen Band Chippewa Hill Ont $56,289, Selkirk Indian Band Pelly Crossing YT $68,083, Seneca Productions Ottawa Ont $100,760, Shellbrook Indian Agency Shellbrook Sask $163,267, Shibogama Area Tribal Council Kasabonika Ont $196,954, Sioux Valley Band Griswold Man $83,189, Six Nations Traditional Hereditary Chiefs Council Oka Que $85,874, Skookum Jim Friendship Centre Whitehorse YT $36,425, Southeast Resource Development Council Winnipeg Man $70,381, Spallumcheen Indian Band Enderby BC $115,055 Spanish River Indian Band Massey Ont $139,682, Squamish Indian Band North Vancouver BC $56,362, St Paul's Treatment Centre Cardston Alta $1,002,993, St Regis Band Cornwall Ont $243,179, St Theresa Point Band St Theresa Point Man $103,942, Standing Buffalo Band Fort Qu'Appelle Sask $50,569, Stoney-Eden Valley Alcohol Program Longview Alta $57,289, Stoney Rapids Band Black Lake Sask $56,445, Stuart Trembleur Lake Band Fort St James BC $160,266, Sunchild Alcohol Program Rocky Mountain House Alta $60,380, Swampy Cree Tribal Council The Pas Man $75,004, Sweetgrass Band Gallivan Sask $55,632, Takla Lake Indian Band Takla Landing BC $54,532, Teslin Indian Band Teslin YT $40,818, The Pas Band The Pas Man $79,252, Thompson Crisis Centre Thompson Man $106,238, Thunderchild Band Turtleford Sask $63,764, Tobique Indian Band Tobique NB $101,771, Touchwood Drop-In Centre Punnichy Sask $130,604, Tree of Peace Friendship Centre Yellowknife NWT $91,926, Tsartlip Indian Band Brentwood Bay BC $70,192, Tsow-Tun Le'Lum Treatment Centre Society Nanaimo BC $144,345, Tuktoyaktuk Alcohol Centre Tuktoyaktuk NWT $112,425, Turvik Alcohol and Drug Counselling Committee Frobisher Bay NWT $91,626, Union of New Brunswick Indians Fredericton NB $797,331, Union of Ontario Indians Toronto Ont $286,088, University of Lethbridge Lethbridge Alta $350,000, Upper Liard Indian Band Upper Liard YT $68,336, Upper Nicola Indian Band Merritt BC $99,711, Walpole Island Band Wallaceburg Ont $113,441, Whitebear Band Carlyle Sask $58,341, Whitefish Bay Band No 32A Pawitik Ont $98,138, Whitefish Lake Band Goodfish Lake Alta $78,530, Wikwemikong Unceded Reservation Band Wikwemikong Ont $482,707, Windigo Tribal Council Weagamow Lake Ont $238,571 Yorkton District Chiefs Yorkton Sask $97,779, Zhati-Koe Alcohol Program Fort Providence NWT $56,063.

Contributions to Indian and Inuit associations or groups for consultation on Indian and Inuit health $964,119—Inuit Tapirisat of Canada Ottawa Ont $51,590, National Indian Brotherhood Ottawa Ont $900,029.

Contributions to the Government of the Northwest Territories for the transfer of the operational and administrative control of the Frobisher Bay General Hospital $1,049,609

NATIONAL HEALTH AND WELFARE—*Continued*

Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers $1,247,848 —Dalhousie University Halifax NS $39,219, Federation of Saskatchewan Indians Regina Sask $51,660, Lakehead University School of Nursing Thunder Bay Ont $51,102, Nisha'a Valley Health Board Society New Aiyansh BC $120,018, Okanagan Indian Educational Resources Society Penticton BC $70,728, Old Sun College Gleichen Alta $251,000, Saskatchewan Indian Community College Saskatoon Sask $231,468, Saskatchewan Indian Federated College Regina Sask $100,243, University of Saskatchewan Saskatoon Sask $88,170

Contribution to the Government of the Northwest Territories for the construction of the Stanton Yellowknife Hospital $1,374,071

Contribution to Parkwood Hospital for the transfer of prosthetic services $750,000

HEALTH PROTECTION PROGRAM $73,000

Grant to the International Commission on Radiological Protection $5,000

Grant to the National Food Distribution Centre $15,000

Grant to the World Health Organization Geneva Switzerland $50,000

Contributions to organizations in support of program objectives $3,000

INCOME SECURITY PROGRAM $15,025,409,368

Family Allowances $2,500,560,654 (*see* **APPENDIX 4**)

Old Age Security $8,857,668,415 (*see* **APPENDIX 5**)

Guaranteed Income Supplement $3,319,428,274 (*see* **APPENDIX 5**)

Spouse's Allowances $347,752,025 (*see* **APPENDIX 5**)

FITNESS AND AMATEUR SPORT PROGRAM $58,102,493

Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians $35,578,078—Aquatic Federation of Canada Oakville Ont $131,268, Athlete Information Bureau Vanier Ont $627,446, Basketball Canada Vanier Ont $902,614, Canada Sports Hall of Fame Toronto Ont $90,374, Canadian Amateur Bobsleigh and Luge Assoc Vanier Ont $687,409, Canadian Amateur Boxing Assoc Rothesay NB $375,415, Canadian Amateur Diving Assoc Vanier Ont $445,818, Canadian Amateur Football Assoc Vanier Ont $270,391, Canadian Amateur Hockey Assoc Vanier Ont $985,829, Canadian Amateur Rowing Assoc Vanier Ont $926,872, Canadian Amateur Softball Assoc Vanier Ont $312,698, Canadian Amateur Speed Skating Assoc Vanier Ont $804,405, Canadian Amateur Swimming Assoc Vanier Ont $1,019,244, Canadian Amateur Synchronized Swiming Assoc Vanier Ont $523,140, Canadian Amateur Wrestling Assoc Vanier Ont $471,403, Canadian Assoc of Sport Sciences Vanier Ont $135,892, Canadian Badminton Assoc Vanier Ont $409,378, Canadian Blind Sports Assoc Vanier Ont $97,902, Canadian Canoe Assoc Vanier Ont $647,009, Canadian Colleges Athletic Assoc Vanier Ont $182,694, Canadian Cricket Assoc Toronto Ont $77,209, Canadian Curling Assoc Vanier Ont $66,253, Canadian Cycling Assoc Vanier Ont $604,398, Canadian Equestrian Federation Vanier Ont $517,771, Canadian Federation of Amateur Baseball Vanier Ont $239,038, Canadian Federation of Sports Organizations for the Disabled Vanier Ont $64,929, Canadian Fencing Assoc Vanier Ont $302,125, Canadian Field Hockey Assoc Vanier Ont $360,712, Canadian Figure Skating Assoc Vanier Ont $989,321, Canadian Five Pin Bowlers Assoc Gloucester Ont $81,080, Canadian Gymnastic Federation Vanier Ont $942,247, Canadian Interuniversity Athletic Union Vanier Ont $1,196,881, Canadian Lacrosse Assoc Vanier Ont $181,362, Canadian Ladies Curling Assoc Vanier Ont $54,135, Canadian Ladies Golf Assoc Vanier Ont $98,006, Canadian Modern Pentathlon Assoc Montreal Que $66,540, Canadian Olympics Assoc Montreal Que $207,962, Canadian Orienteering Federation Vanier Ont $158,240, Canadian Racquetball Assoc Vanier Ont $138,574, Canadian Rhythmic Sportive Gymnastics Federation Vanier Ont $355,909, Canadian Rugby Union Vanier Ont $237,073, Canadian Ski Assoc Vanier Ont $167,958, Canadian Ski Assoc (Alpine Skiing) Vanier Ont $1,383,762, Canadian Ski Assoc (Biathlon) Vanier Ont $391,023, Canadian Ski Assoc (Cross-Country Skiing) Vanier Ont $988,843, Canadian Ski Assoc (Freestyle Skiing) Vanier Ont $186,232, Canadian Ski Assoc (Nordic Combined) Vanier Ont $261,388, Canadian Ski Assoc (Ski Jumping) Vanier Ont $561,025, Canadian Soccer Assoc Vanier Ont $918,511, Canadian Sport Parachuting Assoc Vanier Ont $170,511, Canadian Squash Racquets Assoc Vanier Ont $186,967, Canadian Table Tennis Assoc Vanier Ont $389,874, Canadian Team Handball Federation Vanier Ont $265,644, Canadian Tennis Assoc Downsview Ont $364,028, Canadian Track and Field Assoc Vanier Ont $1,648,531, Canadian Volleyball Assoc Vanier Ont $822,720, Canadian Water Polo Assoc Vanier Ont $424,218, Canadian Water Ski Assoc Vanier Ont $207,717, Canadian Weightlifting Federation Vanier Ont $338,196, Canadian Wheelchair Sports Assoc Vanier Ont $160,354, Canadian Women's Field Hockey Assoc Vanier Ont $573,757, Canadian Yachting Assoc Vanier Ont $676,474, Coaching Assoc of Canada Vanier Ont $2,524,107, Commonwealth Games Assoc of Canada Pierrefonds Que $264,450, Curl Canada Vanier Ont $102,723, Federation of Canadian Archers Vanier Ont $196,881, Federation of Silent Sports of Canada Edmonton Alta $65,453, Hockey Canada Toronto Ont $358,410, Judo Canada Vanier Ont $424,793, Lawn Bowls Canada Vanier Ont $156,359, National Sport and Recreation Centre Inc (Professional Development Program for Association Managers) Vanier Ont $80,000, National Sport and Recreation Centre Inc (Technical Translation) Vanier Ont $76,106, National Sport and Recreation Centre Inc (Women's Program) Vanier Ont $203,832, Ringette Canada Vanier Ont $166,632, Shooting Federation of Canada Vanier Ont $527,689, Sport Information Resource Centre Vanier Ont $467,000, Sport Medicine Council of Canada Vanier Ont $982,788, Sports Federation of Canada Vanier Ont $87,748, University of British Columbia Vancouver BC $56,152.

Contributions to the National Sport and Recreation Centre Inc Vanier Ont towards the costs of services provided to resident and non-resident organizations $4,687,902

Contributions towards the academic, living and training expenses of outstanding amateur athletes $4,984,119

Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada $5,284,329—Canada Summer Games 1985 Saint John NB $968,085, Canadian Canoe Assoc Vanier Ont $60,000, Canadian Equestrian Federation Vanier Ont $50,000, Canadian Field Hockey Assoc Vanier Ont $59,491, Canadian Ski Assoc (Ski Jumping) Vanier Ont $50,000, Cape Breton NS Canada Games 1987 Cape Breton NS $3,542,192, Whitehorse 1986 Arctic Winter Games Host Society Whitehorse YT $252,000, World Masters Sport Foundation Toronto Ont $150,000.

Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation

NATIONAL HEALTH AND WELFARE—*Concluded*

for Canadians $6,707,065—Basketball Canada Vanier Ont $71,400, Canada Fitness Survey Ottawa Ont $1,109,000, Canadian Amateur Football Assoc Vanier Ont $88,489, Canadian Amateur Swimming Assoc Vanier Ont $68,926, Canadian Amateur Synchronized Swimming Assoc Vanier Ont $96,157, Canadian Assoc for Health Physical Education and Recreation Vanier Ont $387,272, Canadian Assoc of Disabled Skiing Kimberley BC $50,700, Canadian Assoc of Sport Sciences Vanier Ont $74,246, Canadian Badminton Assoc Vanier Ont $67,339, Canadian Blind Sports Assoc Vanier Ont $59,071, Canadian Council on Children and Youth Ottawa Ont $56,560, Canadian Cycling Assoc Vanier Ont $73,720, Canadian Hostelling Assoc Vanier Ont $95,833, Canadian Intramural Recreation Assoc Vanier Ont $643,693, Canadian Oldtimers Hockey Assoc Vanier Ont $70,000, Canadian Parks/Recreation Assoc Secretariat for Fitness in the Third Age Vanier Ont $145,000, Parks/Recreation Assoc Vanier Ont $211,783, Canadian Recreational Canoeing Assoc Hyde Park Ont $78,095, Canadian Red Cross Society Toronto Ont $56,795, Canadian Ski Assoc (Cross-Country) Vanier Ont $65,565, Canadian Ski Council Toronto Ont $161,324, Canadian Ski Patrol System Ottawa Ont $108,275, Canadian Special Olympics Inc Toronto Ont $67,400, Canadian Squash Racquets Assoc Vanier Ont $55,239, Canadian Tennis Assoc Downsview Ont $51,275, Canadian Track and Field Assoc Vanier Ont $127,928, Canadian Yachting Assoc Vanier Ont $60,510, Chamber of Commerce of Canada Ottawa Ont $179,916, Girl Guides of Canada Toronto Ont $57,476, Le Grand Défi de plein air de Montréal Inc Montreal Que $75,000, National Institute on Mental Retardation Downsview Ont $68,500, National Sport and Recreation Centre Inc Vanier Ont $476,101, Participaction Special Projects Toronto Ont $589,800, Ringette Canada Vanier Ont $51,246, Royal Life Saving Society of Canada Toronto Ont $92,520, YMCA of Canada Toronto Ont $156,967.

Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population $861,000—PARTICIPaction Inc Toronto Ont $861,000.

XV OLYMPIC WINTER GAMES PROGRAM $22,002,002

Payments towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988 $22,002,002—City of Calgary Calgary Alta $2,078,371, The Trustees of the Olympic Endowment Fund Calgary Alta $4,082,163, University of Calgary Calgary Alta $15,841,468.

Medical Research Council $157,699,700

Grants and scholarships to promote and support research and research training in the health science complexes of Canadian universities and in other faculties when the proposed research is relevant to human health $157,447,175—Universities and institutions: Carleton University Ottawa Ont $283,554, Centre hospitalier Côte-des-Neiges Montreal Que $283,859, Concordia University Montreal Que $234,116, Dalhousie University Halifax NS $5,481,716, Douglas Hospital Toronto Ont $114,660, Hôpital Louis-H Lafontaine Montreal Que $124,551, Hôpital Maisonneuve-Rosemont Montreal Que $659,433, Hôpital Notre-Dame Montreal Que $1,061,575, Hôpital Sacré-Coeur Montreal Que $93,539, Hôpital Ste-Justine Montreal Que $620,320, Hospital for Sick Children Toronto Ont $7,297,600, Institut Armand-Frappier Laval-des-Rapides Que $349,832, Institut de Cardiologie de Montréal Montreal Que $88,738, Institut de recherches cliniques de Montréal Montreal Que $3,331,577, Institut du Cancer de Montréal Montreal Que $80,803, Institut National de la recherche scientifique Ste Foy Que $99,228, Jewish General Hospital-Sir Mortimer B Davis Montreal Que $819,804, McGill University Montreal Que $19,093,878, McMaster University Hamilton Ont $7,311,175, Memorial University St John's Nfld $1,793,360, Montreal Children's Hospital Montreal Que $2,229,803, Mount Sinai Hospital Toronto Ont $1,279,421, National Cancer Institute of Canada Toronto Ont $200,000, Princess Margaret Hospital Toronto Ont $1,566,432, Queen's University Kingston Ont $5,543,561, Simon Fraser University Burnaby BC $98,284, Toronto General Hospital Toronto Ont $269,841, Toronto Western Hospital Toronto Ont $299,552, Université de Montréal Montreal Que $8,525,098, Université de Sherbrooke Sherbrooke Que $4,044,041, Université d'Ottawa Ottawa Ont $3,525,242, Université Laval Quebec Que $5,391,148, University of Alberta Edmonton Alta $6,762,422, University of British Columbia Vancouver BC $12,166,394, University of Calgary Calgary Alta $5,308,727, University of Guelph Guelph Ont $742,777, University of Manitoba Winnipeg Man $8,117,710, University of Saskatchewan Saskatoon Sask $3,978,352, University of Toronto Toronto Ont $20,930,245, University of Victoria Victoria BC $219,855, University of Waterloo Waterloo Ont $376,939, University of Western Ontario London Ont $9,636,114, York University Downsview Ont $149,441.

Grants to national organizations $252,525—Canadian Council on Animal Care Ottawa Ont $252,525.

NATIONAL REVENUE $52,958

Taxation $52,958

Contribution to the Commonwealth Association of Tax Administrators London England $12,761

Contribution to the Inter-American Centre of Tax Administrators Panama Panama $40,197

PARLIAMENT $3,038,710

The Senate $1,134,119

Members of the Senate—Pensions to retired Senators $323,568

Canadian Branch of the Commonwealth Parliamentary Association $104,564

Canadian Group, Inter-Parliamentary Union $50,345

Canadian North Atlantic Treaty Organization Parliamentary Association $55,515

Canadian Section of the Canada-United States Inter-Parliamentary Group $6,000

Canadian Section of "l'Association internationale des parlementaires de langue française" $108,450

Canada-France Inter-Parliamentary Association $21,000

Canada-Europe Parliamentary Association $31,400

74th Inter-parliamentary Conference $340,000

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $93,277

House of Commons $1,904,591

Grants to parliamentary and procedural associations $1,688,773—Canada-Europe Parliamentary Association Ottawa Ont $73,400, Canadian Branch of the Commonwealth Parliamentary Association Ottawa Ont $243,983, Canadian Group Inter-Parliamentary

PARLIAMENT—*Concluded*

Union Ottawa Ont $910,805, Canadian North Atlantic Treaty Organization Parliamentary Association Ottawa Ont $219,485, Canadian Section of "l'Association internationale des parlementaires de langue française" Ottawa Ont $163,100.

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $215,818

PRIVY COUNCIL $172,403

Department $69,500

PRIVY COUNCIL PROGRAM $69,500

Grant to the Institute of Intergovernmental Affairs, Queen's University Kingston Ont $65,000

Contribution for Studies in Canadian public administration $4,500

Chief Electoral Officer $102,903

Reimbursement of candidates' election expenses $102,903

PUBLIC WORKS $246,950,761

Department $246,950,761

SERVICES PROGRAM $148,895

Contributions to the Construction Management Development Institute $9,000

Marine Remedial Works $139,895

GOVERNMENT REALTY ASSETS SUPPORT PROGRAM $246,621,866

Grant to the Canadian Joint Fire Prevention Publicity Committee $10,000

Grant to the Canadian Association of Fire Chiefs $25,000

Grants to municipalities $239,366,362—Central Labrador School Taxing Authority Nfld $225,000, Gander School Taxing Authority Nfld $85,000, Happy Valley Goose Bay Town Nfld $325,000, St John's City Nfld $1,575,749, St John's School Taxing Authority Nfld $370,666, Amherst Town NS $85,800, Annapolis County NS $650,000, Antigonish Town NS $110,000, Barrington District NS $111,406, Bedford Town NS $504,500, Colchester County NS $139,735, Dartmouth City NS $1,700,000, Glace Bay Town NS $81,760, Halifax City NS $6,881,954, Kentville Town NS $375,101, County of Cape Breton Municipality NS $568,400, County of Kings Municipality NS $775,000, County of Victoria Municipality NS $54,000, North Sydney Town NS $63,600, Shelburne District NS $71,909, Springhill Town NS $750,000, Sydney City NS $315,000, Truro Town NS $55,000, Victoria County NS $60,000, Yarmouth Town NS $139,988, Aylmer Town Que $266,505, Blainville Town Que $74,331, Centre de la Mauricie MRC Que $110,310, Chambly Town Que $197,816, Chibougamau Town Que $174,888, Chicoutimi Town Que $59,466, Cowansville Town Que $439,330, Dorval Town Que $2,950,000, Drummondville School Board Que $106,144, Drummondville Town Que $712,303, Farnham Town Que $87,950, Gaspé Town Que $76,507, Gatineau Town Que $137,038, Greater Hull Protestant School Board Que $105,135, Havre St-Pierre Municipality Que $65,139, Hull Town Que $9,344,000, La Baie Town Que $918,625, Lachute Town Que $67,371, Lac St-Jean Est MRC $142,622, La Macaza Municipality Que $105,416, Lasalle Town Que $114,013, Lauzon Town Que $90,056, Laval Town Que $2,343,500, Les Ecores School Board Que $76,000, Longueuil Town Que $490,917, Matane Town Que $147,918, Mirabel Town Que $1,840,000, Moisie Town Que $80,000, Mont-Joli Town Que $141,194, Montréal Town Que $3,685,321, Oka Parish Que $66,038, Outaouais-Hull School Board Que $3,027,067, Pointe-Claire Town Que $78,000, Québec Town Que $4,913,455, Rock-Island Town Que $53,152, Rouyn City Que $90,000, St-Adolphe-d'Howard Municipality Que $63,598, St-Bruno-de-Montarville Town Que $66,701, St-Gabriel-de-Valcartier Municipality Que $426,454, St-Hubert Town Que $591,158, St-Hyacinthe Town Que $368,316, St-Jean-sur-Richelieu Town Que $2,714,215, St-Jérôme School Board Que $291,063, St-Jérôme Town Que $197,388, St-Laurent Town Que $1,953,788, Ste-Anne-de-Bellevue Town Que $560,209, Ste-Anne-des-Plaines Parish Que $674,220, Ste-Foy Town Que $104,836, Ste-Madeleine-de-Rigaud Parish Que $164,261, Ste-Thérèse School Board Que $94,481, Schefferville Town Que $72,721, Senneterre Town Que $123,054, Sept-Îles Town Que $266,406, Shannon Municipality Que $170,000, Shawinigan Town Que $53,316, Shawinigan-Sud Town Que $148,836, Sherbrooke Town Que $317,317, Sorel Town Que $160,570, Taillon School Board Que $58,143, Thetford Mines Town Que $51,093, Trois-Rivières Town Que $130,344, Val-Bélair Town Que $55,000, Val d'Or Town Que $50,120, Val Mauricie School Board Que $64,552, Westmount Town Que $618,796, Barrie City Ont $86,383, Belleville City Ont $96,440, Brantford City Ont $122,000, Brighton Township Ont $396,302, Brockville City Ont $55,800, Burlington City Ont $504,346, Cambridge City Ont $66,013, Chatham City Ont $113,861, Colchester South Township Ont $153,429, Cornwall City Ont $1,947,681, Ernestown Township Ont $445,203, Essa Township Ont $484,100, Etobicoke City Ont $166,830, Gloucester City Ont $3,120,000, Guelph City Ont $130,386, Hamilton City Ont $641,244, Kenora Town Ont $88,675, Kingston Township Ont $600,000, Kingston City Ont $929,826, Kirkland Lake Town Ont $72,384, Kitchener City Ont $362,386, Lincoln Town Ont $86,389, London City Ont $1,554,889, Markham Town Ont $176,734, Mersea Township Ont $128,439, Mississauga City Ont $5,680,170, Nepean City Ont $2,118,156, Niagara Falls City Ont $95,028, Niagara on the Lake Town Ont $115,250, Norfolk Township Ont $98,400, North Bay City Ont $572,710, North York City Ont $3,700,000, Oakville Town Ont $57,403, Opasatika Township Ont $70,569, Oshawa City Ont $155,065, Ottawa City Ont $56,772,069, Ottawa-Carleton Regional Municipality Ont $680,896, Owen Sound City Ont $87,396, Pembroke City Ont $65,790, Petawawa Village Ont $144,535, Petawawa Township Ont $718,613, Peterborough City Ont $321,608, Pickering Town Ont $623,946, Pittsburgh Township Ont $1,245,000, Prescott Town Ont $117,677, Rolph Buchanan Wylie and McKay Township Ont $96,166, St Catharines City Ont $58,217, St Thomas City Ont $70,213, Sandwich South Township Ont $119,466, Sarnia City Ont $211,228, Sault Ste Marie City Ont $626,770, Scarborough City Ont $490,388, Sidney Township Ont $413,192, Sioux Lookout Town Ont $110,127, Smith Falls Town Ont $102,086, Stratford City Ont $63,301, Sudbury City Ont $1,212,380, Thunder Bay City Ont $434,500, Timmins City Ont $127,700, Toronto City Ont $8,000,000, Tosorontio Township Ont $103,194, Uxbridge Township Ont $63,500, Valley East Town Ont $103,102, Welland City Ont $321,200, West Nissouri Ont $113,500, Windsor City Ont $630,146, Woodstock City Ont $56,943, York City Ont $87,691, District of Alonsa Local Government Man $54,953, Brandon City Man $244,285, District of Churchill Local Government Man $248,000, Cornwallis Rural Municipality Man $279,498, Dauphin Rural Municipality Man $103,395, Dauphin Town Man $98,035, North Cypress Rural Municipality Man $279,808, Portage La Prairie City Man $59,147, Portage La Prairie Rural Municipality Man $149,074, Rockwood Rural Municipality Man $438,338, St Andrews Rural Municipality Man $78,145, South Cypress Rural Municipality Man $57,000, Northern Manitoba Affairs Man $63,000, Winnipeg City Man

PUBLIC WORKS—*Concluded*

$11,065,592, Bayne Rural Municipality Sask $53,928, Dundurn Rural Municipality Sask $74,000, Fort Qu'Appelle Town Sask $70,000, Meeting Lake Rural Municipality Sask $54,276, Moose Jaw City Sask $159,749, Moose Jaw Rural Municipality Sask $237,937, North Battleford City Sask $72,568, Orkney Rural Municipality Sask $73,610, Prince Albert City Sask $182,089, Prince Albert Rural Municipality Sask $310,000, Regina City Sask $2,667,192, Reno Rural Municipality Sask $93,058, Saskatoon City Sask $1,152,917, Spiritwood Rural Municipality Sask $64,219, Swift Current City Sask $78,954, Swift Current Rural Municipality Sask $130,000, Val Marie Rural Municipality Sask $100,000, Yorkton City Sask $108,946, Banff School District Alta $375,000, Bonnyville Municipal District Alta $1,085,677, Calgary City Alta $5,900,217, Drumheller City Alta $395,000, Edmonton City Alta $3,300,000, Grande Prairie County Alta $135,000, Edmonton Improvement District Alta $90,000, Jasper School District Alta $218,010, County of Leduc Alta $676,000, Lethbridge City Alta $130,708, County of Lethbridge Alta $487,098, Red Deer City Alta $81,000, County of Red Deer Alta $285,000, Sturgeon Municipal District Alta $421,372, Wainwright Municipal District Alta $215,000, Burnaby District BC $160,226, Campbell River District BC $106,911, Chilliwack District BC $475,000, Coquitlam District BC $102,769, Delta District BC $175,000, Esquimalt Township BC $4,267,089, Kamloops City BC $501,102, Kelowna City BC $84,768, Kent District BC $394,896, Kitimat District BC $133,288, Langley City BC $146,282, Masset Village BC $185,466, Matsqui District BC $701,664, Metchosin District BC $165,000, Minister of Finance BC $1,364,655, Mission District BC $263,606, Nanaimo City BC $588,492, Nelson City BC $76,417, New Westminster City BC $371,919, North Saanich District BC $825,000, One Hundred Mile House Village BC $55,910, Penticton City BC $167,595, Pitt Meadows District BC $115,735, Port Hardy District BC $103,641, Prince George City BC $282,947, Prince Rupert City BC $221,197, Quesnel City BC $63,250, Richmond Township BC $4,494,309, Saanich District BC $467,807, Sidney Town BC $51,027, Smithers Town BC $66,243, Surrey District BC $618,119, Vancouver City BC $3,600,000, Vernon City BC $138,799, Victoria City BC $1,196,450, West Vancouver City BC $98,179, Fort Smith Town NWT $97,000, Frobisher Bay Village NWT $130,000, Government of the Northwest Territories NWT $83,740, Hay River Town NWT $120,407, Inuvik Town NWT $400,000, Yellowknife City NWT $540,064, Dawson City YT $128,544, Whitehorse City YT $851,115.

Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment $7,220,504—New Brunswick Community Improvement Corp Fredericton NB $1,514,090, Province of Nova Scotia Halifax NS $797,767, Economic Development Corporation of St Irenée St Irenée Que $365,000, City of Sault Ste Marie Ont $4,379,998, City of Welland Ont $162,586.

MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM $180,000

Dry Dock Subsidy to Canadian Vickers Ltd, Montreal Que $180,000

REGIONAL INDUSTRIAL EXPANSION
$803,688,517

Department $803,688,517

Grants under the Industrial and Regional Development Act $169,574

Grants to the Tex-Scope and Wentworth Foundations Hamilton Ont $30,000

Grant to Science North Centre Sudbury Ont $500,000

Grants under the Native Economic Development Program $829,575—Canadian Council for Native Business Toronto Ont $89,575, Canadian Northern Studies Trust Ottawa Ont $125,000, Gabriel Dumont Institute Regina Sask $615,000.

Grants to non-profit organizations to promote economic co-operation and development $268,500—The Niagara Institute Niagara on the Lake Ont $259,000.

Grant to the Quebec Federation of Labour for the Solidarity Fund $10,000,000—Fédération des Travailleurs du Québec (FTQ) Montreal Que $10,000,000.

Grants under the Small Business Investment Grant Act $68,930

Contributions under the Industrial and Regional Development Act $216,013,141—A Lacroix & Fils Granit Ltee St-Sebastien Que $109,079, A Lassonde & Fils Inc Rougemont Que $950,000, AIM Industries Ltd Halifax NS $56,987, A L Stainless Inc Peterborough Ont $360,000, AAR-Kel Moulds Wallaceburg Ont $123,554, Abattoir Giroux Inc Bromptonville Que $87,188, Abbott & Townsend Lumber Inc Langton Ont $131,037, Abeda Wood Products Winfield BC $79,929, Abegweit Produce Ltd Kinkora PEI $102,060, Aciflex Industries Inc St-Hubert Que $103,177, Active Mould and Design (1977) Ltd Windsor Ont $122,617, Advanced Extrusions Ltd Penetanguishene Ont $214,366, AES Data Ltd Mississauga Ont $319,657, Agrinove Cooperative Agro-Alimentaire Ste-Claire Que $113,830, Agropur Cooperative Agro-Alimentaire Granby Que $131,604, Airtech Canada Peterborough Ont $50,790, Alberta Microelectronics Centre Edmonton Alta $200,000, Alkaril Chemicals Ltd Mississauga Ont $150,758, Almet Hardware Ltd Montreal Que $85,162, Almex Inc Bernieres Que $199,175, AMCA International Ltd Amherst NS $468,182, American Motors (Canada) Inc Sarnia Ont $12,396,056, Amnicon Corporation Downsview Ont $53,549, Andres Wines Atlantic Ltd Dartmouth NS $51,954, Andronic Devices Ltd Vancouver BC $70,003, Applied Microelectronics Institute Halifax NS $200,000, ARC Tube Inc Sault Ste Marie Ont $60,666, Arnold Manufacturing Ltd Do-Zo-We-Kwin Man $138,690, Arriscraft Corporation Cambridge Ont $89,390, Asea Inc Varennes Que $144,660, Assoc Des Man de Bois de Sciage du Québec Quebec Que $127,115, Assoc Mont d'Action Recreation & Culture Montreal Que $93,135, Atelier d'Usinage Rock Inc St Georges de Beauce Que $83,966, Atkinson Tremblay & Assoc Inc Montreal Que $123,834, Atlantic Canada Plus Assoc Halifax NS $143,590, Atlantic Coal Institute Sydney NS $397,468, Atlantic Compressed Air Ltd Moncton NB $80,000, Atlantic Industries (NB) Ltd Sackville NB $105,000, Atlantic Institute of Biology Halifax NS $597,146, Atlantic Mussel Growers Corp Ltd Montague PEI $112,500, Atlantic Provinces Economic Council Halifax NS $150,000, Auberge Estrimont Magog Que $225,491, Aviation Maintenance Incorporated Echo Bay Ont $85,500, BC Microelectronics Society Burnaby BC $200,000, B E L-Tronics Ltd Mississauga Ont $220,500, B&B Tool & Mould Ltd Oldcastle Ont $320,068, Babcock & Wilcox (Cda) Ltd Cambridge Ont $341,197, Bailey Controls Burlington Ont $120,751, Bandag Canada Ltee Shawinigan Que $192,952, Barcana Ltee Granby Que $55,127, Bardeaux & Cedres St-Honore Inc St-Honore Que $81,801, Barleen Developments Ltd Yorkton Sask $67,327, Barrette Chapais Ltee Chapais Que $1,131,674, Beauce Bois Inc Beauceville Que $196,312, Beckers Lay-Tech Inc Kitchener Ont $57,496, Bendix Engine Components Ltd Chatham Ont $96,027, Bijouterie Princesse Inc Chomedey Que $54,299, Billiton Canada Ltd Toronto Ont $172,645, Bismar Inc Longueuil Que $125,452, Blanchard-Ness Ltee St-Hubert Que $260,457, Blouse Metal Products Waterloo Ont $57,338, Bois-Franc (1983) Ltee St-Georges Est Que $151,965, Bois Daaquam Inc Daaquam Que $82,250, Bois de Plancher PG Inc (Les) St-Edouard Que $146,447, Bois Franc Royal Ltee Beloeil Que $201,732, Bois Lee-An Inc Fermeneuve

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Que $231,767, Bois Traitel Ltee St Joseph de Kamouraska Que $100,777, Bois-Aise de Roberval Inc Roberval Que $86,824, Bombardier Inc La Pocatière Que $1,038,983, Bomen Inc Ville Vanier Que $60,019, Bonar Rosedale Plastics Ltd Lindsay Ont $371,411, Borden Chemical Laval Que $513,506, Border Tool and Die Ltd Windsor Ont $200,888, BPJO Radiator Plastics Ltd Debert NS $247,674, Brampton Foundries Ltd Brampton Ont $223,101, Brett-Young Seeds Ltd St Norbert Man $276,977, Bristol-Meers Pharmaceutical Division Candiac Que $183,161, British Columbia Forest Products Ltd Vancouver BC $864,460, Bruin Engineered Parts Ltd Midland Ont $239,044, Burchill Plywood 1984 Ltd Fredericton NB $80,000, Burgess Power Train & Mfg Inc Sudbury Ont $52,817, Busch's Auto Supplies Ltd Fort Frances Ont $50,316, CIL Inc & Ethylec Inc Varennes Que $267,500, Cabletest International Inc Markham Ont $160,982, CADMI Microelectronics Inc Fredericton NB $200,000, CAE Diecast Ltd St Catharines Ont $107,876, Camions Pierre Thibault Inc St François du Lac Que $222,089, Campeau Corporation Division Roberval Roberval Que $3,672,623, Camtron Electronics International Ltd St Laurent Que $71,965, Canadian Assoc of Data & Professional Services Organization Ottawa Ont $141,345, Can-Eng Manufacturing Ltd Niagara Falls Ont $65,572, Canada Cement Lafarge Ltd Montreal Que $388,785, Canada Packers Inc Summerside PEI $82,042, Canada-China Trade Council Toronto Ont $68,850, Canada Advanced Technology Assoc Ottawa Ont $99,911, Canadian bioclinical Ltd Scarborough Ont $52,687, Canadian Centre for Advanced Instrumentation Saskatoon Sask $200,000, Canadian Construction Mgmt Development Institute Willowdale Ont $54,000, Canadian Electrical Assoc Montreal Que $90,657, Canadian Food Processors Assoc Ottawa Ont $90,743, Canadian Forest Products Ltd Vancouver BC $538,490, Canadian General Electric Company Ltd Lachine Que $138,323, Canadian General Electric Nuclear Prod Peterborough Ont $1,222,912, Canadian Industrial Innovation Centre Waterloo Waterloo Ont $1,043,500, Canadian Institute of Fisheries Technology Halifax NS $200,000, Canadian Manufacturers Assoc Toronto Ont $102,825, Canadian Plastics Institute Don Mills Ont $200,000, Canadian Rotary Tool Works Ltd Calgary Alta $52,513, Canadian Wood Council Ottawa Ont $134,302, Canadiana Outdoor Products Inc Brampton Ont $238,262, Canbra Foods Ltd Lethbridge Alta $85,261, Canlec Industries Ltd Coquitlam BC $79,269, Castle Ceramics Ltd Norwich Ont $75,851, Caterpillar of Canada Ltd Mississauga Ont $109,060, Cavalier Tool & Manufacturing Ltd Windsor Ont $58,263, Ceeco Machinery Manufacturing Ltd Concord Ont $122,769, Centerline (Windsor) Ltd Windsor Ont $89,116, Centoco Holdings Ltd Tilbury Ont $79,703, Centoco Manufacturing Ltd Tilbury Ont $182,164, Central Dynamics Ltd Pointe Claire Que $272,775, Centre de Diffusion du Design RR Inc Montreal Que $100,000, Centre de Recherche de l'Est du Quebec Rimouski Que $124,773, Centre de Ski Developpement Mt St-Sauveur Ltee St-Sauveur-des-Monts Que $213,867, Centre d'Innovation Industrielle Montreal Que $935,150, Chamberlain Manufacturing Canada Inc Barrie Ont $50,114, Champion Royal Machinery Ltd Goderich Ont $502,416, Chantiers Mar Isle-aux-Coudres (1980) Inc Quebec Que $90,518, Chippin Brothers Limited Fredericton NB $208,911, Ciment Quebec Inc St Basile Que $446,852, Circo Craft Co Inc Pointe Claire Que $1,467,535, Granby Que $327,396, Circuits GRM Circuits Inc Dorval Que $70,632, City Welding (Sudbury) Ltd Sudbury Ont $57,420, Clay-Mill Technical Systems Inc Windsor Ont $987,000, Clearwater Seafoods Ltd Bedford NS $119,016, Clermond Hamel Ltee St Ephrem de Beauce Que $124,651, Clevemont Ind Ltd (Sarama Lighting Div) Ville d'Anjou Que $620,283, Cluett Peabody & Co of Canada Inc Trois-Rivieres Que $111,089, Clynch Prosthetic & Orthotic Laboratory Ltd Calgary Alta $90,258, CML Computational Methods Ltd Hull Que $189,535, COBI Foods Inc Berwick NS $436,133, Coca-Cola Foods Canada Inc North York Ont $877,500, Cognos Incorporated Ottawa Ont $576,285, Coldstream Products of Canada Ltd Winnipeg Man $74,129, Coleco (Canada) Ltee Montreal Que $598,692, Colortexil Inc Pointe-aux-Trembles Que $77,364, Columbia Computing Services Ltd Vancouver BC $73,500, Communications SR Inc Chicoutimi Que $105,806, Commutron Ltd Scarborough Ont $95,899, Compagnie d'Equipement Ideal Ltee Montreal Que $122,919, Comterm Ltd Pointe Claire Que $905,776, Concool Refrigeration Ltd Pointe Claire Que $71,828, Connors Brothers Ltd Black's Harbour NB $99,002, Conseil de l'Industrie de l'Hydrogene Montreal Que $200,000, Conserverie Girard & Beaudin Inc Saint-Angele-de-Monnoir Que $99,656, Continuous Mining Systems Ltd Sudbury Ont $381,954, Control Data Canada Ltd Mississauga Ont $3,881,098, Cooperative du Gros Cap Gros Cap Que $67,250, Corporation d'Usinage Metro Montreal Que $58,763, Corporation of the Town of Alexandria Alexandria Ont $495,516, Corporation of the Village of Pemberton Pemberton BC $411,843, Council of Forest Industries of BC Vancouver BC $1,805,345, Craftech Manufacturing Company Steinbach Man $93,334, Cusco Industries Inc Montreal Que $61,124, Custom Machine & Tool Co Ltd Mount Uniacke NS $58,238, Cyanamid Canada Inc Baie d'Urfe Que $132,517, Cybernex Ltd Ottawa Ont $127,956, DB Robinson & Associates Edmonton Alta $75,221, DDI Seamless Cylinder Intl Inc Sault Ste Marie Ont $73,401, DAAM Galvanizing Co Ltd Edmonton Alta $62,561, Dare Foods Ltd Kitchener Ont $249,659, Datagram Inc Boucherville Que $60,634, Datatrak Inc Kanata Ont $52,324, David Chapman's Ice Cream Ltd Markdale Ont $56,663, Dectron Inc Montreal Que $60,623, Degussa Canada Ltd Burlington Ont $1,411,000, Delico Corporation Pointe Claire Que $147,757, Deloro Stellite (Canada) Ltd Belleville Ont $184,056, Dexmar Plastics Inc Winnipeg Man $51,684, Diachem Industries Ltd Richmond BC $79,599, Diffracto Ltd Windsor Ont $220,549, Digimode Inc Montreal Que $61,214, Diners Delite Foods Ltd Niagara Falls Ont $138,308, Dometal Inc Montreal Que $110,999, Domfer Metal Powders LaSalle Que $194,800, Domglas Inc Mississauga Ont $453,950, Dowty Canada Electronics Ltd Peterborough Ont $90,326, Dunbrick Ltee Chicoutimi Que $90,000, Dyne-A-Pak Inc Montreal Que $96,737, ES Stephenson & Co Ltd Saint John NB $85,389, East Hope Industries Ltd Richmond BC $58,193, Eastern Protein Foods Ltd Hamilton Ont $128,087, Eastport Motel & Housekeeping Units Eastport Nfld $126,594, Easy-Plan Furniture Ltd Pickering Ont $164,380, Ebenisterie Beaubois Ltee Ville St-Georges Que $57,255, Echlin Canada Inc Rexdale Ont $81,547, Eicon Technology Corporation St Laurent Que $82,578, Elcorsy Inc St Laurent Que $115,986, Electro Cables Inc Trenton Ont $108,096, Electrohome Ltd Kitchener Ont $226,186, Electromed International Ltee St Eustache Que $87,549, Elk Lake Planing Mill Ltd Elk Lake Ont $54,990, Elma Engineering Services Ltd Ottawa Ont $102,503, Elmira Refiners Ltd Waterloo Ont $71,983, Emerson Electric Ltd Markham Ont $100,969, Emery International Developments Ltd Toronto Ont $152,969, Enardee Dabbers Ontario Ltd Paris Ont $58,126, Enfoprise Inc Dorval Que $216,000, Enseignes "Imperial" Signs Ltd Edmunston NB $65,000, Environment-Air Ltd Buctouche NB $55,417, Equipments Frigorifiques Gelaire Inc Montreal Que $92,625, Equipements Industriels de Beauce Inc Ste-Marie Que $103,105, Equitana North America Calgary Alta $56,475, ERCO Industries Ltd Islington Ont $3,995,741, Erfan Lumber Ltd Musquodoboit NS $88,819, Escaliers Gilles Grenier Inc St-Elzear Que $80,631, Euclid Canada Ltd Guelph Ont $158,675, Evaporateurs Waterloo Inc (Les) Waterloo Que $72,146, Exel Sports Limited Peterborough Ont $252,096, Exeltor Inc Bedford Que $116,876, Fabrication Labrie Inc St-Nicolas Que $51,840, Fabris Industrial Mfg Ltd Winona Ont $64,473, Fabspec Inc Sorel Que $64,549, Federation of Canadian Municipalities Ottawa Ont $257,275, Felix Huard Inc Loceville Que $105,526, Fernand Bois Ltee Lac des Aigles Que $60,123, Festival City Fabricators Ltd Stratford Ont $60,300, Festival de Theatre des Ameriques Inc Montreal Que $56,201, Fibres Donnite Inc Richmond Que $85,272, Filochrome Inc Joliette Que $84,645, Fisher Gauge Ltd Peterborough Ont $224,559, Fonderie Magotteaux Canada SCC

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Magog Que $98,904, Fonderie Ouellet Inc (La) St-Leonard Que $58,574, Fraises a Metaux de Montreal Inc Chomedey Que $53,572, Frank P Yantha Lumber Ltd Barry's Bay Ont $58,058, Freins Abeco Ltee Quebec Que $72,663, Freshwater Fish Marketing Corporation Winnipeg Man $114,436, Fromagerie Cayer Inc St Raymond de Portneuf Que $70,339, Fromagerie Clement Inc St Damase Que $56,731, Frontenac Fabrics Inc St Laurent Que $96,672, Frontenac Granit Inc Lac Drolet Que $106,140, Fur Council of Canada Montreal Que $72,203, Futurtex Communication Inc Montreal Que $81,598, GLC Canada Inc Lachute Que $2,211,523, Gammco Lumber Ltd Scotsburn NS $178,568, Ganong Brothers Ltd St Stephen NB $76,784, Gaston Cellard Inc Pointe a la Garde Que $67,384, Gates Canada Inc Brantford Ont $247,583, GEAC Computer Corporation Markham Ont $704,604, Gemtex Company Ltd Rexdale Ont $93,316, General Aluminum Forgings Inc Winnipeg Man $339,254, General Metal Systems Ltd Islington Ont $121,441, General Signal Ltd Owen Sound Ont $408,399, Genesys Group Inc Ottawa Ont $191,198, Genpak Corporation Cookshire Que $348,948, Gentec Inc Ste Foy Que $137,450, Geo-Data International Ltd Brentwood Bay BC $60,129, Geomin Computer Services Corporation Vancouver BC $52,292, Georgian College of Applied Arts & Technology Barrie Ont $174,960, Girard Inc St-Cesaire Que $75,313, Giro Inc/Le Groupe en Informatique Montreal Que $54,825, Glenayre Electronics Ltd Vancouver BC $1,357,067, Glengarry Motel & Restaurant Ltd Truro NS $675,000, Glissade le Royer Ltee Tracadie NB $109,515, Golden Town Apple Products Ltd Clarksburg Ont $73,619, Granicor Inc St Augustine Que $289,598, Granit Bussieres Inc St-Sebastien Que $247,756, Granny's Poultry Co-operative (Man) Ltd Winnipeg Man $61,200, Grant Waferboard Englehart Ont $130,417, Gravure Graphics Ltd Winnipeg Man $67,562, Greif Containers Inc Niagara Falls Ont $86,856, J Groleau et Fils Ltee St Roch de Mekinac Que $61,090, Groupe Quebecor Inc Magog Que $374,715, Groupe Unimedia Inc Drummondville Que $451,775, Groupe Videoway Inc (Le) Montreal Que $270,172, GTE Sylvania Canada Ltee St-Jean Que $89,538, Guertin Bros Winnipeg Man $67,785, Gully Fish and Food Products Co Ltd Shippegan NB $83,956, H & K Manufacturing Ltd Cobourg Ont $89,100, HA Solutec Ltee Montreal Que $51,172, HOP Consulab Inc Beauport Que $81,847, Harris Farinon Canada Inc Dorval Que $413,267, Hayes-Dana Inc St Catharines Ont $100,834, Health Pasteurized Milk Company Ltd Hunter River PEI $102,393, Heidt Metal Products Ltd Waterloo Ont $83,025, Hill Machinery Sales Corp Shelbourne Ont $85,873, Hub Meat Packers Ltd Moncton NB $347,400, Hudson Bay Mining & Smelting Co Ltd Flin Flon Man $87,283, Hurricane Rescue Craft Inc Richmond BC $77,629, Husky Injection Molding Systems Ltd Bolton Ont $493,459, Hymac Ltd Laval Que $223,193, IAF Production Inc Laval des Rapides Que $292,275, ICAM Technologies Corporation Pointe Claire Que $148,242, ILCO Unican Inc Montreal Que $403,987, Imapro Inc Charlottetown PEI $119,744, Imperial Flavours Inc Mississauga Ont $66,209, Indema Ltd London Ont $102,542, Industrial Applications for Microelectronics Winnipeg Ont $200,000, Industries Couture Ltee Chicoutimi Que $83,272, Industries Fermco Ltee (Les) St-Adelphe Que $76,919, Industries John Lewis Ltee (Les) La Tuque Que $134,671, Industries Maibec Inc St Pamphile Que $220,084, Industries Plastiques Polar Ltee (Les) St Laurent Que $266,557, Industries SMI Canada Ltee Ste Foy Que $175,768, Ingersoll Rand Canada Inc Bedford Que $243,627, Inglis Limited Montmagny Que $221,716, International Cutting Tools Inc Montreal Que $59,834, Inventronics Ltd Brandon Man $186,191, Invotek Instruments Inc Scarborough Ont $477,219, Ionizing Energy Company of Canada Ltd Fredericton NB $125,000, IPL Inc St Damien Que $238,519, IPSCO Inc Regina Sask $73,850, Irenee Groudin & Fils Ltee St-Zacharie Que $84,375, Island Breweries Ltd Milton PEI $360,000, Island Metal Fabricators Ltd Charlottetown PEI $131,206, Island Saltfish Incorporated Charlottetown PEI $149,621, IVACO Inc Marieville Que $700,000, JD Barnes Ltd Willowdale Ont $71,526, JKS Industries Inc North Bay Ont $53,332, Jacmorr Mfg Ltd Kitchener Ont $176,216, Jiffy Products (NB) Ltd Shippegan NB $56,747, John T Hepburn Ltd Toronto Ont $311,349, Johnson & Johnson Inc Montreal Que $388,239, Joiner Systems JSC Canada Ltd St Laurent Que $64,045, Joseph Audet Ltee Ste-Rose-de-Watford Que $96,750, Josi Moulds Ltd Concord Ont $59,485, K & K Tool Ltd St-Jean-sur-Richelieu Que $166,469, Karhu-Titan Canada Ltee Cowansville Que $62,768, KB Electronics Ltd Bedford NS $315,361, Kempac Inc St Janvier Que $68,962, Kenhar Products Ltd Guelph Ont $165,065, King Fifth Wheel Company Orillia Ont $573,338, Kingston Lumber & Building Supplies Ltd Kingston NS $90,437, Kraft Ltd Mont Royal Que $786,822, Kuriyama Canada Inc Brandford Ont $534,671, LE Shaw Ltd Halifax NS $83,597, LH Plante & Fils Inc St-Ignace de Loyola Que $63,788, L'As Rechapeur 1982 Inc Rimouski Que $112,665, La Compagnie Resentel Ltee Marieville Que $90,897, La Scierie Jacques Beaulieu Ltee St Paul du Nord Que $56,865, La Societe de Micro-Electronique Ind Sherbrooke Que $200,000, Laboratoire Du-Var Inc Laval Que $56,198, Laiterie de Choix Inc & Cremerie Unic Ltee Amqui Que $58,543, Lake Okanagan Resort Edmonton Alta $271,554, Lallemand Inc Montreal Que $55,572, Lambert Somec Inc Quebec Que $110,246, Lar Machinerie (1983) Inc Metabetchouan Que $55,791, Larcan Communications Equipment Inc Mississauga Ont $408,257, Laser Applications Science & Engineering Research Institute Edmonton Alta $84,394, Laurie's Motel Ltd Cheticamp NS $83,973, Laval Tool and Mould Ltd Maidstone Ont $102,378, Leedye Inc Lachine Que $95,084, Legalware Inc Toronto Ont $84,553, Lelievre Lelievre et Lemoignan Ltee Ste-Therese de Gaspe Que $196,031, Leon's Manufacturing Company Ltd Yorkton Sask $70,431, Les Aliments Pierre Inc St Denis sur Richelieu Que $92,614, Les Aliments Roch Ltee Chicoutimi Que $315,000, Les Ateliers Minord Inc Val d'Or Que $125,642, Les Bois de l'Est du Quebec (1985) Inc Matane Que $67,194, Les Contreplaques Artwood Inc Louiseville Que $98,859, Les Emballages Polyform Inc Granby Que $93,298, Les Entreprises de Stoneham Inc Stoneham Que $191,073, Les Entreprises Michel Ferland Inc Montreal Que $92,280, Les Exploitations Deschenes Ltee Latulipe Que $82,131, Les Forges Jacques Pednault Inc Laterriere Que $54,844, Les Fromages Saputo Ltee St-Hyacinthe Que $624,517, Les Industries Caron (Meubles) Inc Montmagny Que $197,872, Les Industries Domco Ltee Farnham Que $674,435, Les Industries Georges Deschenes Ltee Degelis Que $94,764, Les Industries Ling Inc Warwick Que $101,403, Les Industries Niagara Lockport Warwick Que $114,320, Les Industries Rancourt Ltee St-Georges-Est Que $93,150, Les Meubles Nilka Inc Iberville Que $97,984, Les Panneaux de Bois Kennebec Ltee St-Georges Est Que $68,620, Les Papiers Peints Berkley Inc Sherbrooke Que $416,911, Les Placages de l'Outaouais Inc Gatineau Que $171,103, Les Plafonds Up Inc St-Louis de Terrebonne Que $71,652, Les Plastiques Simport Ltee Beloeil Que $65,121, Les Produits Auto-Collants Adbec Inc Vaudreuil Que $112,291, Les Produits de Metal R & M Ltee Anjou Que $144,603, Les Produits du Bois Astell Inc La Patrie Que $78,684, Les Releves Geophysiques Inc Quebec Que $58,808, Les Scieries St-Felicien Inc St-Felicien Que $67,643, Levitan Kohl et Associes Ltee Montreal Que $105,434, Linear Technology Inc Burlington Ont $449,015, Litens Automotive Inc Downsview Ont $575,462, Logiciel Amso Inc Ste-Foy Que $133,011, Logidec Inc Montreal Que $64,000, Long Manufacturing Limited Oakville Ont $93,511, St Jerome Que $85,203, Lumonics Inc Kanata Ont $235,738, Luvan Ltd St-Laurent Que $100,283, Lynx Industries Inc Ambassador/Lynx Inc St Lambert Que $97,350, MDDC Systems Ltd Pointe Claire Que $235,601, Macdon Industries Ltd Winnipeg Man $116,731, MacDonald Dettwiler & Associates Ltd Richmond BC $906,420, MacMillan Bloedel Ltd Thunder Bay Ont $2,868,346, Mallinckrodt Canada Inc Pointe Claire Que $561,100, Malpec Peat Moss Ltd Rexton NB $172,015, Manitoba Forestry Research The Pas Man $1,812,901, Manitoba Metis Community Investments Inc Winnipeg Man $128,089, Manitoba Rolling Mills Selkirk Man

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$2,621,637, Maple Roll Leaf Co Ltd Windsor Ont $86,850, Maranda & Labrecque Ltee Quebec Que $516,568, Marine Industrie Ltee Tracy Que $1,569,611, Marine Lobster Farms Ltd Victoria PEI $91,597, Marine Technology Inc Charlottetown PEI $78,522, Maritime Propellers Rebuilding Ltd Cocagne NB $57,042, Mark Hot Inc Longueuil Que $58,081, Matrox Electronic Systems Ltd Mont-Royal Que $472,419, Matsushita Industrial Canada Ltd Toronto Ont $569,819, Maurice Guillemette Inc Ville de Becancour Que $98,534, McAdam Cedar Products Company Ltd McAdam NB $116,088, Mec-Fab Inc Boucherville Que $68,574 Mecanabec Systems Inc Longueuil Que $50,765, Mercer's Machine Shop Ltd St John's Nfld $64,266, Metcor Inc Anjou Que $266,620, Metrex Instruments Ltd Brampton Ont $123,321, Meuble Ideal Ltee St-Charles-de-Bellechasse Que $68,018, Meuble Villageois Inc (Le) St-Benoit Labre Que $279,843, Meubles Biltrite Ltee Montreal Que $118,359, Meunerie JB Dionne & Fils Ltee Mont Joli Que $53,933, Micronav Ltd Sydney NS $470,037, Milgram & Company Ltd Montreal Que $105,574, Mirtone Industries Ltd Downsview Ont $137,390, Mitel Corporation Kanata Ont $2,887,358, Mitsubishi Electronics Ind Can Ltd Midland Ont $1,801,923, Modern Redwood Products Ltd Beamsville Ont $68,607, Moli Energy Ltd Burnaby BC $339,662, Mont Sutton Inc Sutton Que $668,674, Montreal Die Makers Inc Lachine Que $94,697, Montreal Terra Cotta 1966 Ltee Deschaillons Que $72,701 Moulage Sous Pression de Lyster Ltee Lyster Que $100,714, Moulees Nadeau Ltee Claire NB $50,000, Moules Mirplex Inc (Les) St-Jean-sur-Richelieu Que $63,397, Murray Bros Lumber Co (1969) Ltd Barry's Bay Ont $337,500, NB Research and Productivity Council Fredericton NB $849,777, National Sea Products Ltd Halifax NS $968,474, Nautical Electronic Labs Ltd Hackett's Cove NS $74,029, Neelon Casting Ltd Sudbury Ont $678,158, NEI Canada Ltd St Catharines Ont $58,949, Nelson Muffler Canada Inc Burk's Falls Ont $132,475, Netron Inc Downsview Ont $64,935, Newfoundland and Labrador Development Corp St John's Nfld $340,053, Newfoundland Containers Corp Donovan's Nfld $77,667, Nexus Engineering Corp Burnaby BC $75,794, Nilus Leclerc Inc L'Islet Que $187,774, Nitrex Metal Inc St Laurent Que $84,235, Noma Inc Scarborough Ont $448,875, Noram Electrical Limited Markham Ont $138,862, Noranda Mines Ltd Pointe Claire Que $247,233, Normick Perron Inc La Sarre Que $105,557, Norpak Ltd Kanata Ont $60,000, Nortech Surveys (Canada) Inc Calgary Alta $63,535, Nortek Tool & Mould Ltd London Ont $85,500, North American Coating Laboratories Ltd Peterborough Ont $176,547, North Ocean Enterprises Ltd Souris PEI $57,583, Northern Breweries Ltd Sault Ste Marie Ont $69,726, Northern Industrial Plating Ltd Saskatoon Sask $115,859, Northern Telecom Canada Ltd Winnipeg Man $1,051,453, Northern Wood Preservers Ltd Thunder Bay Ont $519,883, Norwest Precision Ltd Weston Ont $85,676, Numetrix Ltd Toronto Ont $51,612, Nutra-Vet Feeds Ltd Winnipeg Man $62,552, Nutribec Ltee Montreal Que $61,159, Nutron Manufacturing Ltd Edmonton Alta $92,968, Oceanique Systeme d'Information Montreal Que $69,975, Oetiker Ltd Alliston Ont $445,956, Officesmiths Inc Ottawa Ont $193,826, Ohma Systems Inc LaSalle Ont $66,150, Ontario Bus Industries Inc Mississauga Ont $1,000,000, Ontario Centre for Advanced Manufacturing Rexdale Ont $821,239, Opto-Electronics Ltd Oakville Ont $148,857, Orcatech Inc Kanata Ont $132,962, Orlick Industries Ltd Hamilton Ont $693,398, Oxford Frozen Foods Ltd Oxford NS $77,323, P I M A Regina Sask $120,373, Panneaux de la Vallee Inc Sayabec Que $476,700, Panofor Inc Val d'Or Que $738,000, Papeterie Reed Ltee St Emile Que $560,963, Papiers Inter-Cite Ltee & Price Wilson Lachute Que $540,572, Patates Preparees Baril (1981) Inc St-Leonard d'Aston Que $60,787, Peninsula Farm Ltd Lunenburg NS $66,259, Peterson American Corporation Southfield Mich USA $90,000, Petro-Sun International Inc Longueuil Que $50,651, Philips Electronique Ltee et Westinghouse Trois-Rivières Que $216,660, Phillips Seed Farm (1983) Ltd Tisdale Sask $98,928, Pirelli Cables Inc Surrey BC $79,292, Plastibo Inc St-Damien Que $167,026, Plastique DCN Inc Warwick Que $72,735, Plastiques Micron Inc Ste Claire Que $89,098, Plastiques Gagnon Inc St-Jean-Port-Joli Que $273,150, Polymer International (NS) Ltd Truro NS $442,763, Polyrim Ltd Thornhill Ont $194,539, Polyrim Mfg Ltd Markham Ont $4,263,639, Porta-Test Systems Ltd Edmonton Alta $66,725, Positron Inc Montreal Que $68,018, Power Battery (Iberville) Ltd St-Jean-sur-Richelieu Que $117,747, Power Motion Mfg London Ont $289,751, Power Ventilation Canada Ltd Winnipeg Man $51,017, PRA International Inc London Ont $109,931, Prairie Fibre Inc Tisdale Sask $325,486, Prairie Micro Tech Inc Regina Sask $111,825, Pratt & Whitney Canada Longueuil Que $2,078,018, Preci-Can Inc St-Laurent Que $61,226, Preci-Tech Ltd St-Laurent Que $319,912, Precimold Inc Candiac Que $68,472, Presud Communications Inc Montreal Que $140,738, Prevost Car Inc Ste-Claire Que $719,017, Price & Knott Mfg Co Ltd Westhill Ont $50,580, Prime Mover Controls Ltd Burnaby BC $55,258, Pro-Western Plastics Ltd St Albert Alta $57,064, Process Technology Ltd Oromocto NB $197,881, Prodel Incorporated Beauport Que $52,453, Produits Chimiques Carlew Ltee St Remi Que $123,000, Produits de Bâtiments en Aluminium ABP Montreal Que $90,073, Pulp/Paper Research Institute of Canada Pointe Claire Que $190,891, Quality Woodwork Ltd Moncton NB $111,375, Quinte Learning Centre Ltd Belleville Ont $58,239, RB Stamping Inc Saint-Charles de Drummond Que $295,287, Ralph McKay (Canada) Ltd Regina Sask $145,457, Ramsden Industries Limited London Ont $57,396, Reber Inc St Leonard Que $77,753, Recochem Inc Napierville Que $608,499, Reichold Ltd Mississauga Ont $130,976, Reliable Engine Services Ltd Edmonton Alta $73,238, Reliance Electric Ltd Mississauga Ont $125,910, Reliance Products Ltd Winnipeg Man $802,704, Reliures Caron & Letourneau Ltee (Les) Labelle Que $63,214, Rene Fibre de Verre Ltee St-Ephrem de Beauce Que $97,666, Renfrew Tape Ltd Renfrew Ont $67,923, Retail Council of Canada Toronto Ont $52,836, Rexfor et CIP Inc Grand Remous Que $75,411, Riverside Fabricating Ltd Windsor Ont $64,575, Robert Peloquin & Fils Ltee Montreal Que $107,136, Robertson Nickerson Group Assoc Ltd Ottawa Ont $74,124, Roland Boulanger & Cie Ltee Warwick Que $185,432, Romolco Plastics Ltd Rawdon Que $144,193, Roscomag Industries Ltd Ajax Ont $65,269, Rossborough Canada Ltee Baie Comeau Que $68,477, Rumble Equipment Ltd Rexdale Ont $84,366, SIDO Ltee Granby Que $85,146, Saint John Fundy Region Development Commission Inc Saint John NB $592,186, Salaisons Brochu Inc (Les) St Henri Que $72,100, Sandvik Canada Corp Mont Royal Que $75,265, Sarsfield Foods Ltd Kentville NS $153,779, Saskatchewan Research Council Saskatoon Sask $725,000, Saturn Disq Inc St-Laurent Que $88,675, Scana Industries Ltd Prince George BC $70,028, Scierie Adrien Arseneault Ltee Balmoral NB $135,527, Scierie Charlevoix Inc Charlevoix Que $50,339, Scierie des Outardes Enr Pointe aux Outardes Que $410,000, Scierie Jules Laflamme Inc St-Benoit Labre Que $281,638, Scierie LB Inc Lac Bouchette Que $337,500, Scierie Mitis Inc Matane Que $755,700, Scierie St-Alphonse Inc St-Alphonse Que $321,037, Scotia Gold Co-Operative Ltd Kentville NS $107,291, Seamans Beverages Ltd Charlottetown PEI $799,875, Seastar Instruments Ltd Sidney BC $89,034, Securiplex Systems Inc Pointe Claire Que $76,267, Sed Systems Ltd Saskatoon Sask $56,343, Selinger Wood Ltd Exeter Ont $76,500, Sentrol Systems Ltd North York Ont $1,219,184, Silicart Inc Montreal Que $422,966, Siltronics Ltd Kanata Ont $209,119, Simmons Group of Companies (The) Calgary Alta $234,048, Sky Computers Ltd Longueuil Que $59,292, Slocan Forest Products Ltd Richmond BC $338,076, Smith & Nephew Inc Lachine Que $201,277, Snyder et Fils Inc Bedford Que $364,986, Societe Gestion Numerique NGS 1982 Inc Ste-Foy Que $140,922, Solkan Enterprises Ltd Surrey BC $96,551, Soo Foundry and Machine (1980) Ltd Sault Ste Marie Ont $65,756, Son'West Motor Inn Ltd Newcastle NB $120,282, Sperling Farms Ltd Sperling Man

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$50,180, Spiro Metal Inc Laval Que $227,874, Springco Industries Ltd Toronto Ont $52,037, SR Telecom Inc St-Laurent Que $530,193, SR Telpos Inc St-Laurent Que $76,039, St Mary's Paper Company Sault Ste Marie Ont $876,443, Stahlin Industries Ltd Dexter Mich USA $232,932, Stanton Pipes Ltd Hamilton Ont $79,105 Star-Kist Canada Inc St Andrews NB $186,000, Station de Ski Bromont Inc Bromont Que $475,824, STC Canada Inc Montreal Que $495,270, Sternson Company Ltd Partnership Brantford Ont $540,000, Straboco Inc Port Cartier Que $51,750, Steam-Flo Industries Ltd Edmonton Alta $278,775, Sub Aquatics Development Corp Vancouver BC $266,425, Summerside Sea Products Ltd Summerside PEI $135,000, Sur-Gard Security Systems Ltd Ville Mont Royal Que $61,397, Sussex Concentrates Ltd Sussex NB $55,013, Systemes de Drainage Modernes Inc (Les) Les Cedres Que $71,583, TAT Ltee Montreal Que $57,805, TB Canada Inc Longueuil Que $62,196, TP Downey & Sons Ltd Hillsborough NB $625,249, Tamper Division Canron Inc Toronto Ont $80,000, Tanner Eye Ltd Charlottetown PEI $136,762, Tech-Rep Electronics Ltd St-Laurent Que $82,303, Techniprodec Ltee St-Leonard Que $60,576, Tectrol Inc Downsview Ont $257,253, Telbec Telecommunications Montreal Que $96,527, Teledyne Canada Mining Products $117,566, Temfibre Inc Temiscaming Que $571,400, Temfor Inc Ville Marie Que $168,133, Terra Nova Fishery Company Ltd Clarenville Nfld $87,237, Textiles Dionne Inc Drummondville Que $385,875, Textyrene Plastics Inc Baie d'Urfe Que $75,258, The Canada Spool & Bobbin Co Ltd (CSB) Walkerton Ont $90,000, The Complax Corporation Cobourg Ont $282,112, The Geo Cluthe Mfg Co Ltd Waterloo Ont $80,031, The Reid's Dairy Company Ltd Belleville Ont $432,000, Theriault et Theriault Inc St-Jacques-le-Majeur-de-Causapscal Que $135,000, Thomson-Gordon Ltd Burlington Ont $55,588, Tie Communications Canada Inc Downsview Ont $269,500, Tignish Fisheries Co-op Assoc Ltd Tignish PEI $60,415, Toro Canada Ltd Steinbach Man $71,322, Toronto Kitchen Equipment Ltd Weston Ont $50,828, Tourbieres Lambert Inc Riviere Ouelle Que $84,015, Town of Hartland Hartland NB $120,000, Tracon Engineering Ltd Waterloo Ont $55,692, Tradesco Mold Ltd Rexdale Ont $155,774, Trans-Canada Resources Ltd Calgary Alta $87,374, Tri-Steel Inc Montreal Que $86,006, Tridon Intl Burlington Ont $126,882, Trillium Telephone Systems Inc Kanata Ont $511,559, Trinity Brick Products Ltd Donovan's Nfld $509,513, Trio Tool and Mold Ltd Windsor Ont $55,957, Tru-Die Ltd St Thomas Ont $50,729, Tyme Systems Ltd Montreal Que $131,992, UAP Division des Poids Lourds Montreal Que $221,175, Union Carbide Canada Ltd Toronto Ont $543,488, United Maritime Fishermen Moncton NB $56,023, University of Ottawa Ottawa Ont $79,897, University of Toronto Toronto Ont $287,931, University of Western Ontario London Ont $1,618,860, Usinage Raymond Inc Sept Iles Que $160,000, Utlas International Toronto Ont $119,924, VF Moulding Co Ltd Montreal Que $55,545, Vanguard Paper Box Ltd Donovan's Nfld $158,524, Vansco Electronics Ltd Winnipeg Man $74,980, Velan Engineering Ltd Granby Que $93,616, Venables Machine Works Ltd Saskatoon Sask $56,943, Versatile Farm Equipment Company Winnipeg Man $356,202, Versatile Vickers Inc Montreal Que $58,818, Viandes Seficlo Inc St Gregoire Que $66,692, Vigneault & Freres Inc St Ferdinand Que $55,192, Viking-Cives Ltd Mount Forest Ont $251,105, Village of McAdam McAdam NB $181,596, Visual Thermoforming Ltd Lachine Que $94,894, Vita Health Company (1985) Ltd Winnipeg Man $140,954, Via Photogrammetric Consultants Ltd Calgary Alta $96,964, Waferboard Corporation Ltd Timmings Ont $394,800, Wanzl Manufacturing Inc Mississauga Ont $96,497, Washington Mills Ltd Niagara Falls Ont $406,496, Watercraft Offshore Canada Ltd Richmond BC $180,106, Waterloo Centre for Process Development Waterloo Ont $280,868, Web Offset Atlantic Limited Pickering Ont $130,272, Weber Tool & Mold Midland Ont $159,223, Welding Institute of Canada Oakville Ont $118,600, Werner Dahnz Company Limited Toronto Ont $70,000, Werner Metals Inc & Werner Decor Inc Dollard des Ormeaux Que $52,501, West Edmonton Mall Ltd Edmonton Alta $4,500,000, West-Man Culvert & Metal Co Ltd Winnipeg Man $51,016, Westeel A Division of Jannock Ltd Winnipeg Man $481,562, Western Foundry Company Limited Winnipeg Man $652,541, Westinghouse Canada Inc Hamilton Ont $968,208, Westland Steel Products Ltd Winnipeg Man $123,062, Westmorland Laboratories Inc Sackville NB $97,135, Westnofa of Canada (1979) Ltd Winnipeg Man $63,074, Westra Inc Pointe Claire Que $325,962, Westwood Pharmaceuticals Belleville Ont $67,532, Wevea Canada Montague PEI $305,429, Whissel Inc Lachute Que $57,522, William's & Crue (1982) Ltd Summerside PEI $132,235, Williams Brothers Ltd Pictou NS $97,722, Willmar Window Industries Ltd Winnipeg Man $99,878, Winkler Wholesale Meats Ltd Winkler Man $110,857, Wm Underwood Cie (Canada) Ltee Dorion Que $73,133, Wong Wing Foods Inc Montreal Que $127,284, Woodbridge Foam Corporation Richmond BC $66,713, Woodland Lumber Ltd Prince George BC $64,953, Woodside Fabricators Ltd Dartmouth NS $221,179, XL Tron Lab Inc Montreal Que $99,392, 114015 Canada Inc St-Laurent Que $65,128, 117025 Canada Inc Montreal Que $509,646, 127232 Canada Inc St-Romuald Que $187,256, 571810 Ontario Limited Bracebridge Ont $56,539.

Contributions under the Canadian Industrial Renewal Regulations $49,605,077—Acier Fabrex Inc Trois-Rivieres Que $133,422, Agmont Inc Montreal Que $244,742, Alby Chlorates Canada Inc Valleyfield Que $1,980,000, Allure Sportswear Canada Ltd Montreal Que $75,136, Ambertex Inc Beaconsfield Que $59,337, Amer Sport International Inc Drummondville Que $91,668, American Biltrite (Canada) Ltd Sherbrooke Que $115,502, Ani-Mat Inc Magog Que $66,000, Another Tech Corporation Cap-de-la-Madeleine Que $56,300, Asphalte Continentale Inc Shawinigan Que $181,500, Astro Sportswear Ltd Downsview Ont $118,982, Avalon Hosiery Ltd Montreal Que $104,041, BF Goodrich Canada Inc Waterloo Ont $931,772, Badische Canada Ltd Ottawa Ont $559,373, Barmish Inc Montreal Que $372,014, Barrday Cambridge Ont $323,236, Bastien et Freres Inc St Emile Que $87,532, Bateaux Doral Ltée (Les) Grand'Mere Que $97,508, Bauer Industries Ltd Waterloo Ont $191,522, Bay Mills Ltd Oakville Ont $1,222,551, Bernard Athletic Knit & Enterprises Ltd Toronto Ont $68,427, Berol Inc Drummondville Que $51,000, Bertrand Croft Inc Chicoutimi Que $64,428, Beton Vibre Ltee Trois Rivieres Que $215,500, Bioclass Inc Sherbrooke Que $138,838, Bitco Metal Industries Inc Hawkesbury Ont $135,200, Bulk-Lift Canada Ltd Hawkesbury Ont $56,620, Cambrai Clothing Company Ltd Scarborough Ont $110,891, Canada Hair Cloth Company Ltd St Catharines Ont $144,934, Canadian Technical Tape Ltd Montreal Que $250,000, Canbro Inc Valleyfield Que $141,804, Canron Inc Division Mechanique Trois-Rivieres Que $71,504, Cascades PSH Inc Drummondville Que $1,262,001, Cercueils Atlas Inc Victoriaville Que $180,263, Chateau Lingerie Manufacturing Inc Montreal Que $150,803, Chromolit Inc Toronto Ont $1,547,860, Classy Formal Wear Inc Montreal Que $50,000, Claudel Lingerie Inc Montreal Que $95,207, Cleyn & Tinker Inc Huntingdon Que $425,793, Cluett Peabody Canada Inc Toronto Ont $309,708, Codet Inc Coaticook Que $53,659, Combustion Engineering-Superheater Ltd Sherbrooke Que $137,981, Comdye Inc Montreal Que $318,301, Compagnie Ballin Inc Montreal Que $225,326, Compagnie de Cravates Park Lane (LA) Montreal Que $92,352, Coronation Knitting Mills Ltd Montreal Que $78,236, Coronet Carpets Ltd Farnham Que $199,090, Cowall Manufacturing Inc Montreal Que $111,486, Daimor Pants and Sportswear Ltd Montreal Que $77,905, Dawtex Industries Toronto Ont $148,714, Deceuninck Plastics Sherbrooke Que $100,000, Dominion Tanners & Wickette & Craig Ltd Winnipeg Man $50,475, Dominion Textile Inc Montreal Que $7,028,927, Doris Hosiery Mills Ltd Montreal Que $537,047, Duval and Raymond Knitting Inc Princeville Que $122,461, Dynavent Farm Equipment Inc Drummondville Que $104,815, Ebenisterie Beau Bois Ltée Trois-Rivieres Que

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$60,497, Elegant Knitwear Ltd Montreal Que $70,868, Engrenages Sherbrooke Inc (Les) Sherbrooke Que $69,310, Ficomat Inc Magog Que $60,543, Fitz-Wright Comp Ltd Surrey BC $72,776, Fontaine Ltée (H) Magog Que $110,967, Forano Inc Plessisville Que $52,004, Foresbec Inc Drummondville Que $250,356, Forsyth Trading Company Kitchener Ont $100,000, Frank Heller & Co Ltd Acton Ont $174,116, Genfoot Inc Montreal Que $504,759, Giltex Hosiery Inc Montreal Que $768,609, Grace Knitting (1982) Ltd Montreal Que $114,082, Groupe Unimedia Inc Drummondville Que $822,690, HH Brown Shoe Co (Canada) Ltd Richmond Que $161,523, Hafner Fabrics of Canada Ltd Granby Que $913,549, Hamilton Lingerie Ltée Montreal Que $50,280, Hanson-Mohawk Inc Hull Que $183,133, Harley Inc Montreal Que $462,822, Hartford Fibres Ltd Kingston Ont $53,548, Harvey Woods Ltd Woodstock Ont $77,796, I Millar Shirts Inc Montreal Que $69,401, Ideal Knitwear Mfg Co Ltd Montreal Que $52,698, Imperial Feather Corp (Toronto) Ltd Toronto Ont $161,777, Imprimerie Megez-Orford Inc Magog Que $58,687, Imprimerie Trans-Continentale Inc Ville Saint-Laurent Que $1,247,931, Industrie Flexart Inc Victoriaville Que $69,539, Industries GE Gilbert Inc (Les) Sherbrooke Que $62,595, Industries Holmont Ltée (Les) St Hyacinthe Que $81,455, Industries Keystone (1970) Ltée Montreal Que $311,629, Innopack Inc (Montebello Metal Div) Hawkesbury Ont $324,000, JL de Ball Canada Inc Montreal Que $327,967, J Ostroff & Son Clothing Mfg Co Ltd Montreal Que $58,065, Jantzen Canada Inc Vancouver BC $65,007, Jocardi Suits & Coats Inc Montreal Que $67,319, Jouets Prince Inc Princeville Que $87,895, K-Way Canada Inc Cowansville Que $72,171, Karnuk Marble Industries Inc Cornwall Ont $242,997, Knit-Craft Fashions Mills Ltd Montreal Que $86,972, La Chemise Perfection (1978) Inc Courcelles Que $68,469, Lainage Victor de Beauce St Victor Que $359,831, Lamoureux & Fils Inc Magog Que $127,577, Larouchelle & Freres Sherbrooke Que $85,596, Laser International Holding (1983) Ltd Hawkesbury Ont $73,408, Le Centre de Sciage Inc Shawinigan Que $60,000, Les Bois JM Arbour Inc Shawinigan Que $85,101, Les Caoutchouc Polymat Inc Sherbrooke Que $101,500, Les Cartonniers St-Francis Ltée Drummondville Que $191,734, Les Chaussures Regence Inc Loretteville Que $56,324, Les Distributions Thona Inc Magog Que $173,905, Les Entreprises Arseneault & Freres Inc Shawinigan Que $237,625, Les Industries ETSG Inc Sherbrooke Que $113,681, Les Usines Quercus Ltée Plessisville Que $251,438, Liberty Wool Stock Co (The) Montreal Que $86,372, Lincoln Fabrics Ltd St Catharines Ont $57,341, Lowney Inc Sherbrooke Que $490,208, Mac Mor Sportswear Ltd Toronto Ont $100,941, Majestic Industries (Canada) Ltd Montreal Que $75,000, Manufacture Universelle Inc Montreal Que $72,384, Marimac Inc St-Laurent Que $106,841, Marjorie Hamilton Ltd Vancouver BC $69,059, Matador Convertisseurs Cie Ltee Montreal Que $218,712, McMahon-Essaim Inc Sherbrooke Que $142,500, Menuiserie Denla Inc Deauville Que $135,000, Mercedes Textiles Ltd Hawkesbury Ont $52,068, Merit Clothing Co Ltd Montreal Que $130,170, Metamag-Sna Inc Sherbrooke Que $77,212, Mid-West Garments Corporation Winnipeg Man $135,003, Monaco Group Inc Toronto Ont $187,106, Mr Jax Fashions Inc Vancouver BC $186,236, Nei Canada Ltée Trois-Rivieres Que $125,221, Nova Scotia Textiles Ltd Windsor NS $65,281, Paris Star Knitting Mills Inc Montreal Que $241,241, Patons & Baldwins Canada Inc Toronto Ont $536,785, Pellon Chemotextiles Inc Cornwall Ont $146,445, Penn-Hafner Ltée Grandby Que $55,255, Phil Carry Sportswear Ltd Toronto Ont $115,747, Plastique Anchor Ltée Trois-Rivieres Que $64,874, Princefib Inc Princeville Que $88,389, Pro-Par (1978) Inc Lennoxville Que $76,025, Produits de Ciment Sherbrooke Ltée (Les) Sherbrooke Que $68,037, Progress Brand Clothes Inc Montreal Que $63,536, Rayonese Textile Inc St Jerome Que $165,379, Recyclage Orford Inc Sherbrooke Que $155,788, Ridgewood Industries Ltd Laval Que $75,000, Rochevert Inc Valleyfield Que $62,631, Royal Leather Goods Ltd Toronto Ont $77,613, SPG International Ltd Drummondville Que $72,732, Serico Decal Inc Drummondville Que $113,122, Shirmax Fashion Ltd St Laurent Que $244,187, Shirtmate (Canada) Ltd Montreal Que $274,581, Siemens Electric Ltd Drummondville Que $220,366, Silpit Industries Ltd Winnipeg Man $119,727, Sodisco Inc Victoriaville Que $73,422, Splend'or Industries Ltd Montreal Que $88,584, St-Lawrence Textiles Ltd St Jerome Que $66,182, Sterling Stall Group Winnipeg Man $50,657, Stearns & Foster Canada Ltd Mississauga Ont $528,054, Structure CQS Inc Trois Rivieres Que $149,506, Strudex Fibres Ltd Waterloo Ont $260,108, Tamco Fashions Ltd Montreal Que $58,011, Tan Jay International Ltd Winnipeg Man $322,575, Tender Tootsies Ltd London Ont $808,416, Terra Nova Shoes Ltd Mississauga Ont $106,044, Textiles Dionne Inc Ste Foy Que $339,009, The Cambridge Towel Corporation Cambridge Ont $186,410, The Canadian Fur Trade Development Institute Inc Montreal Que $150,000, Tiny Tots Knitting Mills Inc Brampton Ont $112,475, Travenol Canada Inc Sherbrooke Que $124,216, Tricots Parktown Inc (Les) Montreal Que $65,528, Universal Knitting Ltd Toronto Ont $110,842, Vagden Mills Ltd Trenton Ont $182,791, Venmar Inc Drummondville Que $175,753, Ventilateur Victoria Ltee Montreal Que $61,300, Vetements Cedar Ltee Montreal Que $52,207, Videolux Canada Inc Sherbrooke Que $140,517, Vogue Brassiere Inc Willowdale Ont $93,141, Waferboard Corporation Ltd St-Georges Que $89,005, Warnaco of Canada Ltd Toronto Ont $128,088, Wescott Fashions Ltd Winnipeg Man $92,585, Work Wear Corporation of Canada Ltd Toronto Ont $70,050.

Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil sales arising from that capability $173,721,380—Advance Power (1984) Inc Bramalea Ont $217,241, AES Data Ltd Mississauga Ont $250,178, Andrew Antenna Company Ltd Whitby Ont $209,310, Aviatech Inc Ville Saint-Laurent Que $77,464, Bell Aerospace Canada Textron Ltd Grand Bend Ont $81,412, Bell Helicopter Textron Laval Que $45,888,723, Bendix Avelex Inc St Laurent Que $283,147, Bombardier Inc Valcourt Que $3,152,972, Bristol Aerospace Winnipeg Man $331,448, CAE Electronics Ltd Montreal Que $1,512,979, Cametoid Ltd Whitby Ont $301,239, Canadair Ltd Montreal Que $18,828,877, Canadian Marconi Company Montreal Que $2,479,330, Chicopee Manufacturing Ltd Kitchener Ont $247,374, Columbus McKinnon Ltd Cobourg Ont $448,577, Cominco Ltd Trail BC $151,497, Computing Devices of Canada Ottawa Ont $916,665, Devtex Corporation Markham Ont $409,084, Diemaster Tool Inc Mississauga Ont $59,170, Digital Dynamics Ltd Stratford Ont $136,436, Dowty Equipment of Canada Ltd Ajax Ont $2,312,011, Eldorado Tool & Mfg Co Ltd Etobicoke Ont $56,600, Elimetal Inc Lachine Que $151,012, Exco Eng Div Extrusion Mach Co Ltd Markham Ont $124,289, Export Scoville Ltd/Ltée Montreal Que $68,135, Fag Bearings Ltd Stratford Ont $66,050, Firan Corp—Graphico Precision Div Scarborough Ont $137,030, Garrett Manufacturing Ltd Rexdale Ont $1,423,428, Gasco Mfg Ltd Weston Ont $187,200, General Kinetics Engineering Corp Mississauga Ont $432,217, General Motors of Canada Ltd London Ont $2,123,892, Global Thermoelectric Power Systems Ltd Bassano Alta $201,384, Hermes Electronics Ltd Dartmouth NS $59,195, Heroux Inc Longueuil Que $176,118, Indal Technologies Incorporated Mississauga Ont $472,035, International Cutting Tools Inc Montreal Que $310,931, ITT Industries of Canada Ltd Whitby Ont $659,404, IVI Inc Courcelette Que $882,167, Leigh Instruments Ltd Don Mills Ont $149,741, Carleton Place Ont $956,253, Linamar Machine Ltd Arim Ont $832,913, Litton Systems Canada Ltd Rexdale Ont $5,929,635, MacDonald Dettwiler & Associate Ltd Richmond BC $6,199,260, Matrox Electronic Systems Ltd Dorval Que $232,937, MBB Helicopter Canada Ltd Fort Erie Ont $3,373,527, McDonnell Douglas Canada Ltd Toronto Ont $93,350, MDS Health Group Ltd—Siex Div Toronto Ont $1,418,085, Microtel Pacific Research Ltd Burnaby BC

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$699,423, Myrias Research Corp Edmonton Alta $1,527,250, Optotek Ltd Ottawa Ont $85,050, Patenaude Industries Inc Montreal Que $87,168, Pratt & Whitney Canada Longueuil Que $56,942,396, RCA Inc Ste-Anne-de-Bellevue Que $804,537, Rolls-Royce (Canada) Ltd Montreal Que $86,892, RSI Robotic Systems International Ltd Sidney BC $51,155, Scepter Mfg Co Ltd Don Mills Ont $579,861, Scintrex Ltd Concord Ont $117,303, Spar Aerospace Ltd Kanata Ont $92,342, Telemus Electronic Systems Inc Nepean Ont $366,024, The de Havilland Aircraft of Canada Ltd Toronto Ont $282,825, The Queensway Machine Products Ltd Etobicoke Ont $254,418, Toromont Industries Ltd Welland Ont $51,258, Triplex Engineering Co Ltd Montreal Que $331,163, UDT Industries Inc Montreal Que $174,643, Walbar of Canada Inc Mississauga Ont $418,964, West Heights Mfg Div of Devtek Corp Kitchener Ont $423,464, Wilson Machine Co Ltd Montreal Que $200,000.

Contribution to Canadair Ltd Montreal Que $7,773,250

Contributions under the Industry and Labour Adjustment Program $12,031,597—Ava Medical Products of Canada Inc Windsor Ont $95,717, Beckers Lay-Tech Company Ltd Kitchener Ont $713,863, Davidson Rubber Company Ltd Port Hope Ont $192,500, Dieffenbacher North America Toronto Ont $55,107, Diffracto Ltd Windsor Ont $141,804, Epton Industries Inc Kitchener Ont $666,279, Excel Metal Craft Ltd Aurora Ont $423,677, Firestone Canada Inc Hamilton Ont $1,211,209, Galtaca Inc & Redlaw Industries Inc Brantford Ont $480,366, GBF Forgings Specialists Brantford Ont $234,060, Guelph Tool & Die Ltd Guelph Ont $167,367, Hayes Dana Inc Toronto Ont $482,323, Huron Steel Products (Windsor) Ltd Windsor Ont $94,116, Kendan Manufacturing Ltd Windsor Ont $70,954, Linamar Machine Ltd Guelph Ont $86,098, MacMillan Bloedel Port Alberni BC $226,466, Marine Industries Ltd Sorel Que $310,253, Pehra Inc Toronto Ont $103,117, Rio Algom Ltd Welland Ont $281,804, Rockwell International of Canada Ltd Toronto Ont $375,460, Romeo Meat Processing Ltd Windsor Ont $66,500, Superior Performance Products (Can) Ltd Newmarket Ont $80,802, Susan Shoes Industries Ltd Hamilton Ont $96,732, Techform Products Ltd Penetanguishene Ont $50,625, Tridon International Burlington Ont $80,481, Unitron Industries Ltd Kitchener Ont $72,400, Valiant Machine & Tool Inc Windsor Ont $402,532, W C Wood Company Ltd Guelph Ont $202,295, Waterloo Metal Stampings Ltd Kitchener Ont $357,456, Waterville Cellular Products Ltd Waterville Que $2,005,548, WCI Manufacturing Ltd Mississauga Ont $305,677, 450500 Ontario Ltd Windsor Ont $75,036, 559300 Ontario Ltd Downsview Ont $405,274.

Contributions under the Native Economic Development Program $7,326,038—Alliance Autochtone du Quebec Inc Hull Que $103,017, American Indian Resources Corporation Vancouver BC $54,083, Apertogosan Development Inc Edmonton Alta $219,471, Assoc of Reserves for Improving Social Economics Lambeth Ont $464,190, Chief Dan George Memorial Foundation Society Vancouver BC $82,051, Chief E Burnstick K Paul and A Rain Duffield Alta $57,320, Cree-Chip Development Corporation Edmonton Alta $500,000, Fox Creek Development Assoc Ltd Hinton Alta $137,000, Frank and Isabel Millette Hamilton Ont $127,453, Harry Chingee McLeod Lake BC $81,300, Jim Maloney's Investigation & Security Ltd Halifax NS $60,897, Kakabeka Consulting Services Kakabeka Falls Ont $143,333, Labrador Inuit Development Corporation Goose Bay Labrador $170,000, Leonard Paul Eskasoni NS $75,000, Lonesome Prairie Sand and Gravel Inc Broadview Sask $281,147, Lorraine Wilson Sault Ste Marie Ont $79,748, Manitoba Metis Community Investments Inc Winnipeg Man $475,200, Metis and Non-Status Indian Development Corporation of New Brunswick Inc Fredericton NB $91,192, MicMac Development Corporation Conne River Nfld $59,610, Mikmakik Development Corporation Truro NS $83,512, Minegoo Indian Arts & Crafts Society of PEI Inc Charlottetown PEI $89,858, Moricetown Sawmill II Inc Moricetown BC $341,800, ND Gunn Ltd Winnipeg Man $50,000, Ojibwa Guhbawin Ltd Sutton West Ont $240,213, Ontario Wild Rice Development Agency Inc Fort Frances Ont $50,000, Quilicum Restaurant Ltd Vancouver BC $62,380, Recalma Enterprises Ltd Quilicum Beach BC $310,000, Saskatchewan Indian Loan Company Ltd Regina Sask $184,139, Scheld Enterprises Ltd Peace River Alta $63,500, Seneca Communications Inc Ottawa Ont $86,400, Shirly Garnet Farmer Ohsweken Ont $100,000, Sinco Developments Ltd Saskatoon Sask $57,401, Staats Hill Johnson Ohsweken Ont $161,881, Ise-Kya Bent Box Designs New Hazelton BC $57,428, Ulnooweg Development Group Inc Eskasoni NS $100,000, UNN/Metis Development Corporation Vancouver BC $142,707, William Galloway Quispamsis NB $60,000, 455457 Ontario Inc Orillia Ont $255,699.

Contributions under the Local Employment Related Initiatives Program $228,938—Corporation de développement touristique de Bonaventure Bonaventure Que $70,980.

Contributions under the Western Transportation Industrial Development Program $2,353,613—Alberta Food Products Fort Saskatchewan Alta $75,319, Big Rock Brewery Ltd Okotoks Alta $100,602, Bux Holdings Ltd Saskatoon Sask $75,587, Centre for Frontier Engineering Research Edmonton Alta $180,000, Fripp Fibre Forms Ltd Tisdale Sask $67,400, McLeod's By-Products (1978) Ltd Vancouver BC $203,846, Permatrack Systems Inc Vancouver BC $142,095, Prairie Malt Ltd Biggar Sask $474,260, Saskatoon Oilfield Manufacturing Ltd Saskatoon Sask $97,453, Sed Systems Ltd Saskatoon Sask $54,292, St Lawrence Starch Company Ltd Mississauga Ont $169,022, Supercart International Inc Regina Sask $69,748.

Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry $19,884,326—Allied Shipbuilders Ltd North Vancouver BC $1,106,965, Bel-Aire Shipyard Ltd North Vancouver BC $52,205, Canadian Shipbuilding and Engineering Ltd Collingwood Ont $2,904,308, Genstar Shipyards Ltd North Vancouver BC $337,689, Georgetown Shipyards Inc Georgetown PEI $58,102, Marystown Shipyard Ltd Marystown Nfld $2,528,668, McKenzie Barge and Marine Ways Ltd North Vancouver BC $149,459, Port Weller Dry Docks Ltd St Catharines Ont $58,316, Rivtow Industries Ltd Vancouver BC $230,461, Saint John Shipbuilding and Dry Docks Co Ltd Saint John NB $1,296,765, Versatile Davie Inc Levis Que $10,595,211, Versatile Pacific Shipyard Inc North Vancouver BC $432,486.

Contributions under the Special Recovery Capital Projects Program $14,347,708—Community Improvement Corporation Fredericton NB $4,495,460, Corporation of the Village of Ucluelet Ucluelet BC $245,900, District of Tofino Tofino BC $1,548,210, Pulp and Paper Research Institute of Canada Pointe Claire Que $7,893,668, Minister of Finance Province of Nova Scotia Halifax NS $164,470.

Contributions under the Agricultural and Rural Development Act—Special ARDA $21,182,509—A & B Auto Wrecking Pine Falls Man $56,400, A-1 Business Services Ltd Yellowknife NWT $64,500, Axel Easter Service Station Easterville Man $138,596, Baker Lake Hamlet Council Baker Lake NWT $91,361, BC Aboriginal People's Fisheries Commission Vancouver BC $81,469, Bella Coola Indian Band Vancouver BC $209,178, Binscarth Highway Services Binscarth Man $71,851, Birch River Hotel Birch River Man $122,153, Bob's Welding Ltd Inuvik NWT $62,988, Braeburn Lodge Whitehorse Yukon $81,957, Canadian Executive Services Overseas Vancouver BC $50,742, CFP Sawmills Stead Man $75,048, Chief Dan George Memorial Society Vancouver BC $51,813, Clarke Bruce Buffalo Narrows NWT $58,157, Corner Shell Emerson Man $75,643, Cote Band Council Kamsack Sask $51,628, Cowichan Band Council Duncan BC $218,334, Dakota Tipi Greenhouse Portage La Prairie Man $160,072, Dakota Ventures Ltd Portage La Prairie Man

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$137,900, David Storr & Sons Contracting Ltd Aklavik NWT $127,650, Fort Good Hope Dene Community Council Fort Good Hope NWT $203,275, Fairford Plumbing and Heating Fairford Man $75,360, Federation of Saskatchewan Indians Saskatoon Sask $76,491, Fishing Lake & Little Grand Rapids Lodge Little Grand Rapids Man $249,628, Fleece Line Ventures Brandon Man $57,132, Fort Alexander Band Store Pine Falls Man $147,500, Fort Ware Indian Band Fort Ware BC $156,331, Fox Lake Drilling Birch River Man $158,700, Fox Lake Enterprises Inc Birch River Man $93,300, Garden Capital Bus Lines Fort Smith NWT $162,000, Gitwangak Band Council Kitwanga BC $180,444, Government of the Northwest Territories Yellowknife NWT $4,077,889, Grand Rapids Band Food Store Grand Rapids Man $133,560, Grise Fiord Co-operative Ltd Grise Fiord NWT $125,000, Gunasao River Enterprises Norway House NWT $64,815, Homalco Indian Band Campbell River BC $62,387, Island Equipment Ltd Pangnirtung NWT $125,000, Island Lake Bakery Prince Albert Sask $63,562, John Harkiss Flin Flon Man $85,000, Kiginak Friendship Centre La Ronge Sask $195,900, Killarney Ford Motor Sales Killarney Man $88,540, KSI Holdings Co Ltd Prince Albert Sask $53,739, Leonard Larson and Sharon Prangley Buffalo Narrows NWT $57,043, Leperres Waterhen Tourist Camp Waterhen Man $83,000, Little Saskatchewan Band St Martin Man $156,000, Lonesome Prairie Contracting Ltd Broadview Sask $66,986, Lonesome Prairie Industries Broadview Sask $67,999, Lytton Indian Band Lytton BC $78,894, McBel Holdings Ltd Balcarres Sask $95,993, McKay Guest Ranch San Clara Man $138,664, Michalots General Store Meadow Portage Man $79,600, Minister of Finance Winnipeg Man $590,199, Minnewawa Petro Canada Service Station Lac du Bonnet Man $119,047, North Country Archery Inc Roseau River Man $137,000, Nunasi Corporation Ottawa Ont $65,813, Nuu Chah Nulth Tribal Council Port Alberni BC $70,502, Paul Brothers Welding Ltd Yellowknife NWT $65,000, Province of Saskatchewan Saskatoon Sask $523,321, Quinn David Sechelt BC $60,099, R & N IGA Sprague Man $78,060, Ralph and Elaine Thomas Lloydminster Sask $78,300, Red Earth Band Red Earth Sask $59,534, Saulteau Indian Band Chetwynd BC $79,863, Shoal Lake Band Pakwak Sask $62,827, Sinco Developments Saskatoon Sask $74,500, Sundance Townsite Dauphin Man $111,312, Swan Auto & Machine Shop Swan River Man $93,146, Temple's Trading Post Libau Man $81,688, The North Rainbow Inn Thompson Man $125,000, Toonoonik-Sahoonick Co-op Ltd Pond Inlet NWT $233,800, Turjormivik Hotel Igloolik NWT $75,000, United Native Nations/Metis Development Corporation Vancouver BC $56,087, Wa-Wa-Taik Building Supplies Ltd Scanterbury Man $95,586, Western Indian Agricultural Corp Vancouver BC $67,004, White Bear Lake Development Carlyle Sask $82,375, Williams Lake Indian Band Williams Lake BC $86,701, Yukon Territorial Government Whitehorse Yukon $314,233, 851853 NWT Ltd Fort Norman NWT $125,000.

Contributions to Tourism Development $2,852,062—Centre de Developpement de St-Ignace Ltee St-Louis-de-Kent NB $85,500, Club Nautique de Baie Comeau Inc Baie Comeau Que $403,765, Corporation de Developpement de Carleton Carleton Que $126,406, Corporation 450ieme Ann Cartier à Gaspé Gaspé Que $132,887, Entreprises Familiales Jean April Inc Riviere-du-Loup Que $54,085, Indian Island Vacation Inc Rexton NB $59,270, Kent Amusement Park Ltd Kouchibouguac NB $60,538, La Plus Grande Carte Mondiale Ltee Richibucto NB $61,328, Res Tourisme Gaspésie Percé Que $112,203, Restaurant La Maree Des Iles Inc Havre Aubert Que $66,046, Shediac Amusements Ltd Shediac NB $315,577.

Contributions to the Barrie Relief Fund $158,717—Century 21 BJ Roth Realty Ltd Barrie Ont $56,976, Highland Pines Camp Ground Ltd Barrie Ont $62,018.

Contributions to Opportunities Canada $200,000—Canadian Marketing Group Ltd Mississauga Ont $200,000.

Contributions to TIEM Canada $4,138,000—The Innovation & Entrepreneur Management Corp Mississauga Ont $4,138,000.

Payment of General Development Agreements $174,521,655—Abitibi-Price Inc Grand Falls Nfld $2,939,644, Acadian Seaplants Ltd Dartmouth NS $115,394, AND Company Ltd St John's Nfld $76,226, Auberge Mont-Gabriel Inc Mont-Rolland Que $117,296, Axel Easter Service Station Easterville Man $79,370, Bear Tools Calgary Alta $72,600, Big Valley Development Inc Regina Sask $407,181, Biostar Inc Sask $72,538, Boise Cascade Toronto Ont $3,667,000, New Castle NB $65,156, Bolton Lake Lodge Theresa Point Man $78,880, Bowater Mersey Paper Company Ltd Liverpool NS $1,048,839, Canada Mortgage and Housing Corp Winnipeg Man $249,435, Canadian International Paper Company Gatineau Que $280,003, Trois Rivieres Que $397,421, La Tuque Que $123,194, Canocean Engineering Ltd New Westminster BC $64,751, Cascades Inc East Angus Que $286,527, Jonquiere Que $719,620, Kingsey Falls Que $80,206, Centre de Ski et Developpement St-Sauveur-des-Monts Que $153,846, Channel Area Loggers Ltd Berens River Man $231,969, Cie Papier QNS Ltée Baie Comeau Que $717,302, Clearwater Lobsters Ltd Halifax NS $477,801, CN Marine Halifax NS $50,000, Comite Org des Finales Coupe Monde Bromont Que $406,381, Community Improvement Corp Fredericton NB $5,056,402, Consolidated-Bathurst Inc Wyagamack Que $336,555, Grand'Mère Que $187,025, Port Alfred Que $114,613, Montreal Que $161,462, Corner Brook Pulp & Paper Ltd St John's Nfld $9,150,104, Cross Lake Indian Band Cross Lake Man $59,008, Crown Forest Industries Ltd Vancouver BC $2,178,333, Dawson Bay Fishermen's Assoc Mafeking Man $61,908, Department of Indian Affairs Toronto Ont $193,744, Domtar Inc Montreal Que $345,399, Domtar Newsprint Ltd Montreal Que $405,000, Donohue Inc Clermont Que $4,719,487, Double R Asphalt Ltd Hay River NWT $90,000, EB Eddy Forest Products Hull Que $145,405, Eastcan Group of Survey Consultants Halifax NS $144,994, Employment and Immigration Winnipeg Man $66,851, Enokhak Development Corp Cambridge Bay NWT $60,345, Focal Marine Ltd Bedford NS $279,400, Government of the Northwest Territories Yellowknife NWT $1,391,294, Himont Canada Inc Varennes Que $944,957, Hotel Gander Ltd Gander Nfld $300,000, Hotel Le Chantecler (1985) Inc Ste-Adele Que $1,167,750, Industries James MacLaren Inc Masson Que $3,755,344, Institut Canadien de Recherche Moncton NB $1,000,000, Irving Pulp and Paper Ltd Saint John NB $909,336, Island Lake Tribal Council Inc Winnipeg Man $95,270, Island Market Ltd Charlottetown PEI $79,600, Jacques McClelland Geosciences Inc Halifax NS $72,000, Jaytec Ltd Saskatoon Sask $60,000, KB Electronics Ltd Bedford NS $82,406, Kikinak Friendship Centre La Ronge Sask $61,037, Kitsaki Development Corporation La Ronge Sask $71,325, Kruger Inc Trois Rivieres Que $704,120, La Compagnie Price Ltée Kenogami Que $80,776, Lake Utopia Paper Ltd St George NB $265,719, Les Entreprises de Stoneham Inc Stoneham Que $527,776, Les Industries ITT de Canada Ltée Port-Cartier Que $1,174,121, Limestone Aboriginal Partnership Winnipeg Man $97,500, MacMillan-Bloedel Ltd Sturgeon Falls Ont $166,511, Manitoba Metis Community Investments Inc Winnipeg Man $67,272, Manucat Ltd St John's Nfld $533,740, Martlett World Enterprises Ltd Halifax NS $80,076, Marystown Shipyard Ltd Marystown Nfld $6,530,356, Meadow Lake Development Corp Meadow Lake Sask $89,600, Meewasin Valley Authority Saskatoon Sask $100,000, Minas Basin Pulp & Power Company Ltd Hantsport NS $359,845, Mont Blanc Ski Resort St-Faustin Que $165,026, Morningstar Communications Winnipeg Man $704,384, National Petroleum & Marine Consultants St John's Nfld $385,215, Nelson House Forest Industries Nelson House Man $295,034, Nelson House Loggers Nelson House Man $63,872, Nelson Keeper Little Man $63,872, Nordco Ltd St John's Nfld $86,629, Norsk Hydro AS

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Becancour Que $125,000, Northern Manitoba Native Group of Companies Thompson Man $197,775, Northern Metis Investments Inc Thompson Man $194,616, Northern Professional & Technical Training Center Creighton Sask $132,000, Northland Processors Inc Saskatoon Sask $132,055, Oceanroutes Canada Inc Bedford NS $67,748, Otineka Development Corporation The Pas Man $51,071, Papeterie Reed Ltée Limoilou Que $4,181,941, Papiers Cott Ltée (Les) Crabtree Que $67,246, Pequis Development Corporation Hodgson Man $65,927, Physical Distribution Advisory Service Moncton NB $400,000, Playgreen Development Corporation Norway House Man $322,098, Provinces of: Alberta Edmonton Alta $2,470,118, Manitoba Winnipeg Man $14,975,289, Newfoundland St John's Nfld $12,669,311, New Brunswick Fredericton NB $798,632, Nova Scotia Halifax NS $16,575,127, Ontario Toronto Ont $4,187,338, Prince Edward Island Charlottetown PEI $6,979,239, Saskatchewan Regina Sask $840,169, Public Works Canada St John's Nfld $8,423,443, Regional Approach Ltd Halifax NS $80,000, Rolland Inc St Jérôme Que $319,782, Rothsay Paper Ltd Saint John NB $1,336,455, Saskatchewan Indian Agriculture Program Regina Sask $100,000, Saskatchewan Indian Community College Saskatoon Sask $190,349, Scott Maritime Pulp Ltd New Glasgow NS $2,995,618, Secretariat aux Affaires Intergouvernementales Canadien Quebec Que $8,306,012, Seymour Consumers Co-operative Seymourville Man $143,865, Ste Anne-Nackawic Pulp & Paper Co Ltd Nackawic NB $723,808, Station de Ski Bromont Inc Bromont Que $868,489, Tembec Inc Temiscaming Que $153,693, The Cord Group Ltd Halifax NS $99,938, The Corporation of the Town of Pasadena Pasadena Nfld $76,863, Tourism Industry Assoc of Newfoundland and Labrador St John's Nfld $110,624, Travel Industry Assoc of the Northwest Territories Yellowknife NWT $386,832, Wadeco Limited Dartmouth NS $68,618, Wasagamack Indian Band Wasagamack Man $72,254, West Side Community College Beauval Sask $124,167, Winnipeg Boys and Girls Club Inc Winnipeg Man $62,713, Winnipeg Coalition on Child Welfare Winnipeg Man $53,985, Winnipeg Core Area Initiative Winnipeg Man $586,738, Woodside Fabricators Ltd Bedford NS $54,548, Wooley Dale & Dingwall Toronto Ont $1,287,633, Yukon Territorial Government Whitehorse Yukon $817,927, 2157-7564 Quebec Inc Auberge St-Donat Que $154,173, 90376 Holdings Ltd Fort Qu'Appelle Sask $75,506.

Payment of losses under the Small Businesses Loans Act $43,827,440—Caisse Populaire for Usitron Ltee Ste-Foy Que $95,333, Comtois Fruits et Legumes Inc Longueuil Que $78,936, Jesus Martin Inc Matane Que $59,654, B Tetrault & Fils 1980 Inc Richelieu Que $52,146, 125422 Canada Inc St-Cesaire Que $70,739, Les Entreprises Guillaume Tell de St-Jean-de-Matha Ltee St-Jean-de-Matha Que $86,823, 114129 Canada Inc St-Gabriel Que $75,736, La Moutabec Ltee Rougemont Que $58,480, 109329 Canada Ltd Montreal Que $92,207, Les Industries du Meuble ABCO Inc St-Ambroise de Kildare Que $55,346, 2162-8813 Quebec Inc Ste-Therese Que $73,558, 2162-8698 Quebec Inc Ste-Therese Que $63,429, Bank of British Columbia for 287260 Alberta Ltd Edmonton Alta $77,738, KS Enterprises Edmonton Alta $54,782, Lorie Ice Cream Parlours Ltd Vancouver BC $54,376, Speedy Bee Enterprises Ltd Vancouver BC $65,732, Continental Bank of Canada for 560993 Ontario Ltd Kitchener Ont $54,007, Les Produits de Nutrition Vita-Forme Inc Montreal Que $89,717, Guaranty Trust for Les Operations Forestieres Charles Thibault Inc Quebec Que $86,054, Canadian Imperial Bank of Commerce for 117995 Canada Inc Montreal Que $60,352, 123390 Canada Ltd—T/A Delicia Pastries and Deli Ottawa Ont $52,685, 128254 Canada Ltee Quebec Que $57,130, 194585 Canada Ltee Montreal Que $77,700, 410277 Ontario Ltd Fergus Ont $54,366, 459433 Ontario Ltd Toronto Ont $84,650, 460820 Ontario Ltd Toronto Ont $57,885, 463700 Ontario Ltd (Grandma Lee's) Fonthill Ont $72,716, 466683 Ontario Ltd T/A Bakery Delite Kitchener Ont $72,302, 476664 Ontario Ltd O/A Grandma Lee's Toronto Ont $84,336, 491980 Ontario Ltd Kitchener Ont $64,949, 493827 Ontario Ltd—T/A Bakery Delite Milton Ont $81,266, 5684 Fraser Street Shoe Repair Ltd Vancouver BC $61,924, 57048 Manitoba Ltd—Athens by Night Winnipeg Man $58,428, 8823 "A"—120th Street Shoe Repair Ltd Vancouver BC $62,391, 93047 Canada Ltd North Bay Ont $58,963, Alfdon Enterprises Ltd Victoria BC $114,326, Amsterdam Catering Services Ltd Toronto Ont $107,651, Angelo's Bakery Ltd Revelstoke BC $62,267, ARB Holdings Inc Sudbury Ont $74,720, Berube's Auto Body Ltd Meadow Lake Sask $54,474, Buamo Enterprises Ltd Vancouver BC $78,737, Cabane a Sucre Chez Gaetan Enr Montreal Que $55,034, Clira Inc Niagara Falls Ont $50,426, Constellation Developments Ltd Cudworth Sask $86,040, CPLM Transport Ltee LaSalle Que $64,259, Darmin Investments Ltd Surrey BC $80,025, DJ Van Zolingen Galleries Ltd Edmonton Alta $92,112, Enduits Arfa Canada Inc Montreal Que $117,073, Federici Alfredo O/A Newport Equipment Toronto Ont $113,494, Fort Super Produce Garden Fort Saskatchewan Alta $64,593, Game Plan Leasing Ltd Courtenay BC $63,811, Golden City Restaurant (Red Lake) Ltd Red Lake Ont $77,315, Hagell Holdings Ltd & SS Deol Investments Oliver BC $86,360, Harbourview Fitness Centre Ltd Courtenay BC $85,395, Heidi Graham Investments Ltd Toronto Ont $50,538, Holiday Travel Homes Ltd Cambridge Ont $73,064, Holroyd Enterprises Ltd Salmon Arm BC $64,210, Image Courtier en Immeubles Inc Laval Que $54,491, Janko Foods (Harewood) Ltd Coquitlam BC $55,519, JC Impey & Sons Ltd Victoria BC $79,257, JK Construction Ltd Yellowknife NWT $51,668, Key Lyn Holdings Ltd Duncan BC $89,794, L Wade Pratt Parry Sound Ont $92,389, Lee Young Moon O/A Woodbine Phototerminal Markham Ont $109,636, Marwan Jaber Holdings Edmonton Alta $64,336, Max's Burger Calgary Alta $63,986, Midas Enrg (Serge Frappier) Joliette Que $51,286, Mi-Kel Investments Ltd Surrey BC $80,732, Okanagan Tour Ice Co (1980) Ltd Penticton BC $67,906, Penn Lake Properties Ltd Ganges BC $75,809, Queen City Bowling Club Ltd Toronto Ont $102,336, RD Bruce Bakery Ltd—T/A Bakery Delite Milton Ont $109,326, San Remo Hotel Ltd Coquitlam BC $62,098, Shaan Investments Ltd Vancouver BC $115,524, Skyway Butcher Shop Ltd Fort St John BC $55,010, St Jernild Enterprises Ltd Kamloops BC $106,844, Station du Ski St Gerard Inc Shawinigan Que $57,059, STCM Transport Co Ltee Montreal Que $64,036, Studio de Sante Mademoiselle Silhouette Ltee Valleyfield Que $68,006, Suncraft Wall Prefabricators Ltd Nanaimo BC $57,431, Surrey Speed Centre Ltd Delta BC $67,530, Sylph Salons (BI) Ltd North Vancouver BC $97,759, Vagabond Ventures Ltd Vancouver BC $128,353, Volama Holdings Inc Victoria BC $89,367, Washburn Chas O/A Marshall's Store St Walburg Sask $72,719, Winston Restaurants (1981) Ltd Victoria BC $68,246, Bank of Montreal for 246346 Alberta Ltd—Gotmy's Restaurant Calgary Alta $79,099, 554819 Ont Ltd/Laurentian Motel Sarnia Ont $50,452, 62960 Manitoba Ltd Winnipeg Man $105,683, 94587 Canada Inc (Productions Normac) Sherbrooke Que $62,493, 95940 Canada Ltee Sherbrooke Que $62,430, Acorn Estates Ltd Calgary Alta $69,638, AH Clark Enterprises Ltd Rexdale Ont $144,880, Argus Steel Buildings Systems Ltd Mississauga Ont $84,047, Bakerview Construction Ltd Vernon BC $68,295, Balsac Industries Ltd Dawson Creek BC $139,025, Batik Holdings Ltd Kelowna BC $86,375, Beligau Inc Quebec Que $72,694, BJ Games & Services Ltd Port Coquitlam BC $51,006, Coenen's European Meat & Sausage Ltd Maple Ridge BC $77,846, Crape Douglas & Linda 100 Mile House BC $56,603, CTW Enterprises Ltd Vancouver BC $92,565, Denalti Sawmill Ltd Vernon BC $60,026, Denoff Holdings Ltd Vancouver BC $101,482, DGS Investments Inc Kamloops BC $70,185, Dubyna Enterprises Ltd Kamloops BC $98,839, Eastman Enterprises Ltd Vancouver BC $122,826, Fines Harry & Ofe Prince Albert Sask $74,392, Fortune Insurance Services Ltd Winnipeg Man $82,013, Gestion Jean-Marie Dumais Inc Sept-Iles Que $50,715, Gust Concrete Pumping Ltd Burnaby BC $53,687, Immeubles Gemaco Ltee Alma Que $56,343, Island

REGIONAL INDUSTRIAL EXPANSION—*Continued*

View Resorts Ltd Osoyoos BC $143,809, Kel-Mick Foods Ltd Penticton BC $120,837, Les Placements Gilles Potvins Inc Alma Que $103,397, Menuiserie des Cantons Inc Sherbrooke Que $89,114, Milt Moses Men's Wear Inc Sudbury Ont $58,076, Obhrai Enterprises Ltd Kelowna BC $64,478, Oriental Pearl Restaurant Vancouver BC $69,480, Philbros Enterprises Ltd Vancouver BC $89,445, Romig Henry & Edna Henry D-B-A Last Chance Hotel & Service Nelson BC $52,987, Shtayhak Investments Ltd Edmonton Alta $79,174, Suncoast Hospitalities Ltd Gibsons BC $50,472, The Okenagan Cattle Co (SA) Ltd Vernon BC $55,666, Top Brass Valet Ltd Vancouver BC $83,158, Vernon Restaurant Ltd Vancouver BC $89,565, Victoria Marine Harbour Ltd Peterborough Ont $98,983, Walter & Jodis Hanrahan O/A Walter Hanrahan Trucking Quesnel BC $60,170, Yangtze Restaurant Ltd Thunder Bay Ont $92,914, Ye Old Pizza Factory Inc Saint John NB $61,702, National Bank of Canada for 124233 Canada Inc Rimouski Que $66,636, Bouctouche Marine (1979) Ltee Richibucto NB $61,283, Chaussures Pierre Bougie Inc St Jerome Que $58,298, Delcan Fisheries Ltd Cap-Pele NB $57,437, Domaine de la Belle Montagne Enr Joliette Que $101,604, Gestion Bruno Gilbert Ltee Trois-Rivieres Que $64,588, Gestion Pimala Inc Rimouski Que $65,712, Gestion Sept-Iles Inc Sept-Iles Que $162,522, Gregoire Tanguay Inc St Georges Beauce Que $80,472, Guy Veilleux Dorchester Que $68,555, National Bank of Canada for Jean-Marc Bouchard Ville de la Baie Que $113,126, La Choette Enrg La Malbaie Que $55,015, La Flute Enchantee Inc Valleyfield Que $51,921, Lavoie Lawrence Ville de la Baie Que $70,802, Les Ateliers Suiran Inc Nicolet Que $55,934, Les Confections St-Michel-des-Saints Inc Joliette Que $53,161, Les Equipements Guy Patry Inc Hull Que $70,905, Les Services Alimentaires—Bisby Ltée St-Leonard Que $66,629, Monsieur Smoked Meat (MH) Inc Quebec Que $136,782, Pieces de Freins Automex Ltee Drummondville Que $116,965, Restaurant la Pastorella—Entr Pecquencourt Inc Dollard des Ormeaux Que $90,598, Studio d'Enregistrement Crea-Son Inc Brossard Que $52,969, The Cote Road Racquet Club Inc Hudson Que $131,740, Bank of Nova Scotia for 440183 Ontario Inc Ottawa Ont $96,875, 440184 Ontario Inc Ottawa Ont $100,868, 482668 Ontario Ltd (T/A Eden Restaurant) Hamilton Ont $92,247, Beaulieu Norman O/A Beaulieu Texaco Azilda Ont $93,337, William Barry & Sons Ltd Fort Nelson BC $107,045, Pacific Savings & Mortgage Corp for PCI Printed Circuits Inc Vancouver BC $106,427, Royal Bank of Canada for 102589 Canada Ltd Montreal Que $66,578, 102746 Canada Inc St Laurent Que $74,649, 109783 Canada Ltd—Swensen's Ice Cream Winnipeg Man $89,038, 116610 Canada Inc Trois-Rivieres Que $75,788, 119582 Canada Inc Montreal Que $59,387, 125715 Canada Inc Brossard Que $68,144, 127090 Canada Inc Brossard Que $71,303, 128252 Canada Inc Quebec Que $58,185, 128253 Canada Inc Quebec Que $58,185, 128720 Canada Inc Montreal Que $91,613, 180375 Investments Ltd Kelowna BC $78,074, 251998 BC Ltd—Christink Catering Victoria BC $64,451, 275416 Alberta Ltd—Cal's Fried Chick Calgary Alta $55,191, 493685 Ontario Ltd O/A Philins London Ont $73,015, 50666 Manitoba Ltd Winnipeg Man $65,771, 559916 Ontario Inc Hamilton Ont $63,197, 577358 Ontario Inc Toronto Ont $51,664, A La Mer-Jo Inc Sept-Iles Que $63,264, Anka Supermarket (Chateauguay) Ltd Chateauguay Que $55,784, Applause Restaurants Ltd Hamilton Ont $86,547, Armson Holdings Ltd Nanaimo BC $69,548, Ashcroft Body Shop Cache Greek BC $60,285, Auberge de l'Etoile Enrg St Pascal de Kamouraska Que $55,912, Aubitech Ltee St Laurent Que $83,377, AV Electro Equipment Mfg Co Ltd Toronto Ont $105,754, Barda Electronics Inc Montreal Que $50,947, Bell's Cleaners Ltd Kamloops BC $74,287, Boucherie Charcuterie Suisse Inc Quebec Que $93,163, Bradley Catering Ltd Edmonton Alta $51,647, Buenos Foods Inc—T/A Taco Time Saskatoon Sask $59,500, Byng Hotel (1976) Ltd Victoria BC $104,111, C Coast Manufacturing Ltd Port Coquitlam BC $70,773, Cambridge Plastics Inc Cambridge Ont $55,582, Canada Peanut Manufacturing & Sales Inc Markham Ont $115,264, Centennial Investments Ltd Saskatoon Sask $65,788, Central Station Restaurant Ltd Kamloops BC $103,819, Ciment Debien (Bellefeuille) Inc Montreal Que $50,958, COB Bunsmaster Mississauga Ont $54,258, Combustion 2000 GT Inc Ste-Foy Que $67,143, Confection St-Jules Inc Beauce Que $63,231, Contract Drapery Industries Ltd Burnaby BC $79,193, Corfu Projects Ltd Vernon BC $121,068, Cosmopolitan Holdings Ltd Langley BC $81,026, Daily Bread Inc Surrey BC $102,744, Deli-Suisse Inc St Roch Que $107,654, Dilke Implements Ltd Regina Sask $79,661, D&K Ventures (1980) Ltd Vancouver BC $136,142, Eagle Lake Forest Products Ltd Markham Ont $55,932, Eden Enterprises Ltd Red Deer Alta $67,777, Epicerie Boucherie Gaetan Bernier Inc Roberval Que $85,636, Epicerie N Morin Enrg Rimouski Que $54,604, Executive Charters Ltd Victoria BC $120,244, Extraco Ice Cream Products Inc Toronto Ont $94,994, Foxbourne Developments Ltd Trenton Ont $57,177, Gran-Mar Enterprises Ltd Kamloops BC $51,969, Havelock Enterprises Ltd New Westminster BC $111,168, Heckery Ventures Ltd Port Alberni BC $110,172, Hydrolex Ltee Trois-Rivieres Que $50,176, Indian Country Restaurant Ltd Edmonton Alta $128,381, IWM—International Wood Millery Inc Montreal Que $108,817, Kingston Automatic Transmission Ltd Kingston Ont $60,810, Korenuggie Management Ltd Edmonton Alta $76,616, KRW Investments Ltd Vancouver BC $80,670, La Beignerie du Marche St Leonard Inc Montreal Que $52,187, La Gourmandere AG Ltee Montreal Que $58,476, Langley Fish Market Ltd Langley BC $76,924, Laprise George Meadow Lake Sask $61,398, Le Centre Video Industriel CDP Inc Cap-de-la-Madeleine Que $60,466, Les Bois GC & Fils Inc St-Georges Que $96,555, Les Entreprises d'Hotellerie Houbi Inc Trois-Rivieres Que $51,952, Les Entreprises Pierre Laplante Inc Montreal Que $70,085, Leslie-Eastern Health Services Inc Toronto Ont $83,622, Line 17 Enterprises Ltd Chase BC $68,535, Longpre Food Services Ltd Saskatoon Sask $82,749, Maison du Beigne Inc Westmount Que $54,347, Manfar Holdings Ltd Calgary Alta $55,841, Mark J Cie Ltee Montreal Que $54,759, Mikann Enterprises Inc Yorkton Sask $96,550, Mount View Rentals Ltd Elkford BC $95,315, Mustakim Enterprises Ltd Port Coquitlam BC $108,432, Norcalto Management & Investments Ltd Elkford BC $83,752, Northern Lights Resort Inc Prince Albert Sask $113,454, Odyssey Enterprises Ltd Saskatoon Sask $50,182, Papa Bear Ltd Vancouver BC $61,203, Poppy's Restaurant Ltd Sault Ste Marie Ont $81,507, Prairie Unifield Beverages Corp Saskatoon Sask $89,507, Pritchard Country Guest House & Ranch Ltd Kamloops BC $82,467, Quepaso Ltd Saskatoon Sask $61,181, Ray Metal Ste-Madeleine Ltee Beloeil Que $54,691, Remorquage Pointe-Claire 1981 Inc Montreal Que $64,341, Restaurant la Terrasse Peel Inc Montreal Que $93,891, Restaurants et Hotel Brimar Inc Laval Que $66,274, Ride & Slide Enterprises Ltd Kamloops BC $96,804, Russell & Christine Kerr Oxbow Sask $57,720, Sailfin Plastics Incorporated Langley BC $91,524, Sandric Services Informatiques Inc Montreal Que $58,464, Saucy Noodle Corporation Kamloops BC $84,270, Similkameen Resorts Ltd Princeton BC $59,995, Storoschuk Gene & Vicki Cache Creek BC $52,005, Super Photos Inc Vancouver BC $72,585, Tam Lin Enterprises Ltd London Ont $75,483, Tek National Computer Rental Ltd Montreal Que $68,036, The Only Stereo Warehouse Corp Kamploops BC $101,232, The Talk of Toronto (Limited Partnership) Toronto Ont $57,896, Trans-Lift Rebuilds Inc Mississauga Ont $79,396, Triad Properties Ltd Charlottetown PEI $99,292, William Charles Allen & Robert Ernest Allen Brantford Ont $78,437, Wurcard Holdings Ltd Saskatoon Sask $61,681, Toronto Dominion Bank for 110860 Ventures Ltd Calgary Alta $68,505, 284866 Alberta Ltd Edmonton Alta $65,956, 499574 Ontario Inc O/A The Whole Works North Bay Ont $55,060, 528601 Ontario Ltd Thornbury Ont $114,758, 578168 Ont Ltd—COB O'Toole's Roadhouse Restaurant Rexdale Ont $111,428, Anderson's Waterworld Inc Kamloops BC $143,030, Aura Enterprises International Ltd Vancouver BC $85,872, Cafe Champs Elysees Inc Oakville Ont $68,532, Cal J Cleaners Ltd

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

Edmonton Alta $55,506, Cano Camper Systems Inc Surrey BC $99,713, Chartier Gerald Sudbury Ont $62,722, Chatz Food Services Inc Ottawa Ont $74,197, Continental Color Film Fun 1978 Ltd Edmonton Alta $68,485, Crown Quality Caterina Ltd Victoria BC $75,487, Cummings & Ferris Co Ltd Victoria BC $64,804, Dart Enterprises Prince George BC $56,141, George A Hunt & Assoc Ltd Swan River Man $98,026, HP Product Finishers Ltd Vancouver BC $90,082, Jamko Foods (Courtenay) Ltd Nanaimo BC $104,704, Lauroy Investments Ltd Surrey BC $71,048, Macrae's Market Ltd Mitchell Ont $88,485, Midland Muffler & Cycle Service Ltd Carman Man $81,703, Parkwood Enterprises (1978) Ltd Prince George BC $108,148, Philcraft Foods (Ontario) Inc Winnipeg Man $66,933, Pine Siskin Resorts Ltd Langley BC $108,371, RCMB Buns Ltd North Bay Ont $76,911, Robert D Slobodzian Transcona Man $61,490, Societe Chiraze Ltee Montreal Que $129,957, Tamerlane Restaurant Ltd Langley BC $106,513, Tidebrook Motel (1979) Ltd Port Alberni BC $86,565, Western Grand Prix Number Two Ltd Partnership Kelowna BC $113,138, Victoria & Grey Trust Company for Darlington Foods Ltd Bowmanville Ont $55,980.

Payment of Enterprise Development Program Insurance Losses $4,830,803—Canadian Imperial Bank of Commerce for Padinox Inc Charlottetown PEI $118,784, Continental Bank of Canada for Marvin Classic Millworks Inc Burnaby BC $137,989, Bank of Montreal for Avions Pierre Robin Inc Lachute Que $80,922, La Dawn Enterprises Ltd Powell River BC $86,895, Stott Timber Corps Ltd Sydney NS $180,000, Thorburmark Inc Toronto Ont $244,998, Trafalgar Diversified Ltd Milliken Ont $59,790, Banque Nationale du Canada for Acier Sorel Ltd Sorel Que $62,434, Les Industries Unik Ltée Terrebonne Que $450,000, Les Vetements Vatel Ltée Ville Vanier Que $56,223, Sodispro Technologie Ltée St Hyacinthe Que $525,000, Banque Nationale de Paris (Canada) for Arctic Gardens Inc Montreal Que $550,000, Bank of Nova Scotia for Anedec Ltd Winnipeg Man $81,312, Corvelle Textiles Inc Grand'Mere Que $652,764, Ferrari Ornamental Ltd Toronto Ont $79,135, Legay Fiberglass Ltd Waverley NS $143,508, Royal Bank of Canada for Astral Refrigeration Ltd Moose Jaw Sask $558,162, Kanosak Manufacturing Inc Vancouver BC $180,000, Les Industries Sodotex Inc Montreal Que $92,564, United Plastics Components Ltd Exeter Ont $125,730, Société d'Entraide Economique de Val d'Or for Forminor Inc Val d'Or Que $198,717, Toronto Dominion Bank for Auto Steering Trailers Ltd Oakville Ont $139,178, Country Harbour Hardwoods Ltd Goshen NS $112,500, Creative Cube (1978) Ltd Red Deer Alta $83,587, ZBK Telecomputers Ltd Ville St Laurent Que $225,000, Refund of previous years expenditures ($755,183).

Payment of Insurance Loss to General Electric Credit Corporation for Rio Airways Inc Kileen Texas USA $19,743,127

Payment of loan guarantees under the Regional Development Incentives Act $17,074,557—Bank of Montreal for Dale Corporation Charlottetown PEI $16,609,601, Société Generale (Canada) for Ultratherm of Canada Ltd Williams Lake BC $460,956.

SCIENCE AND TECHNOLOGY $415,420,728

Ministry of State $3,518,232

Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec Subsidiary Agreement on Science and Technology Montreal Que $150,000

Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/British Columbia Subsidiary Agreeemnt on Science and Technology Victoria BC $1,244,232

Contribution to cover the cost of participation by Canada in the program of the European Space Agency Paris France $2,124,000

National Research Council of Canada $112,926,632

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $112,848,632

International affiliations $500,217—International Bureau of Weights and Measures Paris France $192,560.

Grants to municipalities in accordance with the Municipal Grants Act $1,969,000—City of Boucherville Boucherville Que $266,931, City of Gloucester Gloucester Ont $726,955, City of Halifax Halifax NS $115,120, City of St John's St John's Nfld $429,043, City of Winnipeg Winnipeg Man $109,863, District of Saanich Saanich BC $175,113, Township of Ramsay Ramsay Ont $54,595.

Centre européen pour la recherche nucléaire $82,485—Centre européen pour la recherche nucléaire Geneva Switzerland $82,485.

International Energy Agency Implementing Agreements $45,689

Institut de recherche d'Hydro-Québec—Magnetic Confinement Fusion Research on Development Program $6,760,000—Hydro-Quebec Varennes Que $6,760,000.

Contribution for research on materials for fusion $1,575,000—Ontario Hydro Corporation Toronto Ont $1,575,000.

The Institute of Man and Resources for operation of the Atlantic Wind Test Site $194,994—The Institute of Man and Resources Charlottetown PEI $194,994.

Manitoba HVDC Research Centre—High Voltage DC Transmission on Nelson River $347,000—Manitoba HVDC Research Centre Winnipeg Man $347,000.

Canadian Rehabilitation Council for the Disabled $209,000—Canadian Rehabilitation Council for the Disabled Toronto Ont $209,000.

Support of Scientific and Engineering Conferences $34,311

Assistance toward applied research and improvements in technology to Canadian industry $37,246,655—2M Industries Canada Inc Montreal North Que $58,725, Abitibi-Price Inc Mississauga Ont $54,044, A-Cubed Inc Mississauga Ont $201,942, Agropur Coopérative Granby Que $86,617, AIT Corporation Nepean Ont $249,797, Alberta Wheat Pool Calgary Alta $137,900, AMCA International Ltd Kanata Ont $73,658, Anakin Research Inc Rexdale Ont $65,500, Asgrow Seed Company Don Mills Ont $54,800, B M High Tech Inc Collingwood Ont $159,200, Barringer Research Ltd Rexdale Ont $260,587, Bata Engineering Batawa Ont $434,378, Bell Northern Research Ottawa Ont $247,200, Building Products of Canada Lasalle Que $223,844, Cambrian Engineering Mississauga Ont $226,057, Canadian Canners Ltd Burlington Ont $180,852, Canadian Forest Products Vancouver BC $70,644, Canadian Fracmaster Calgary Alta $79,331, Canadian Semiconductor Ottawa Ont $338,470, Carratech Inc Charlottetown PEI $70,061, Carte Electric Ltd Winnipeg Man $56,633, Champion Road Machiner Goderich Ont $129,793, Château des Charmes Niagara on the Lake Ont $115,796, CIBA-Geigy Seeds Hyde Park Ont $90,179, Colour Your World Toronto Ont $134,507, Cominco Trail BC $81,396, Coplanam Ltée Montreal Que $334,810, Coreco Inc Longueuil Que $121,939, Cuddy Farms Ltd Strathroy Ont $81,805, Data Images Ottawa Ont $122,300, Develcon Electronics Ltd Saskatoon Sask $256,061, Diffracto Ltd Windsor Ont $151,471, Dighem Ltd Toronto Ont $69,800, Dominion Cellulose Ltd Toronto Ont $84,400, Dunlop Construction Product Mississauga Ont $222,301, Epitek International Inc Kanata Ont $107,225, Erectoweld Company Ltd Oakville Ont $152,440, Export Packers Co Ltd Bramalea Ont $165,517, Fisheries Resource Dev Halifax NS $150,576, Gelda Scientific & Ind Mississauga Ont $59,827, Gemtex Company Ltd Rexdale Ont $127,958, General Foods Ltd

SCIENCE AND TECHNOLOGY—*Continued*

Toronto Ont $255,905, Gen-Tec Seeds Ltd Woodslee Ont $105,833, Geona Enterprises Calgary Alta $348,797, Glenn Seeds Ltd Blenheim Ont $56,300, Global Thermoelectric Bassano Alta $88,889, Griffith Labs Scarborough Ont $378,282, Groupe Christie Ltée St-Eustache Que $106,350, Guertin Bros Winnipeg Man $52,248, H J Heinz Co of Canada Toronto Ont $104,271, Holiday Juice Ltd Windsor Ont $89,760, Home Technics Ltd Peterborough Ont $196,632, HSC Research Development Toronto Ont $194,300, Huron Chemicals Ltd Kingston Ont $110,024, Hybrid Turkeys (1981) Kitchener Ont $136,900, Hydracine Fluid Power Downsview Ont $70,379, I P Sharp Associates Toronto Ont $405,437, Imperial Flavours Inc Mississauga Ont $98,800, Iota Computer Services London Ont $52,594, Iotech Inc Ottawa Ont $74,844, J D Irving Ltd St John NB $291,471, Joldon Diagnostics Agincourt Ont $50,700, King Agro Ltd Chatham Ont $136,071, Koehring Canada Int'l Brantford Ont $92,345, Lakeside Electronics Ltd Whitby Ont $60,443, Lanpar Technologies Ltd Markham Ont $91,230, Lassonde et Fils Rougemont Que $55,236, Les Éditions Ad Lib Inc Québec Qué $54,600, Litton Systems Canada Rexdale Ont $212,180, Lumonics Ltd Kanata Ont $85,960, MacDonald Dettwiler & Associates Ltd Richmond BC $360,180, MacMillan Bloedel Inc Vancouver BC $148,575, Mark Hot Inc Longueuil Que $354,743, Martec Ltd Halifax NS $52,004, Matthew McAvan Mississauga Ont $75,207, Metrex Instruments Ltd Brampton Ont $126,282, Microsim Petroleum Software Calgary Alta $155,307, Microtel Pacific Research Burnaby BC $58,500, Mobile Data International Richmond BC $186,676, National Dry Co Ltd Weston Ont $50,445, Neil Squire Foundation Vancouver BC $913,000, Nelson's Dairy Ltd Weston Ont $51,350, Netron Inc Downsview Ont $94,990, Nexus Engineering Corp Burnaby BC $143,600, Opto Electronics Oakville Ont $186,600, Ortho Pharmaceutical Co Don Mills Ont $66,058, Otto Pick & Sons Richmond Hill Ont $125,689, Petro-Canada Incorporated Toronto Ont $97,138, Phakosystems Inc Downsview Ont $106,064, Powerplex Technologies Downsview Ont $244,254, PPRIC Pointe Claire Que $228,181, PTL Research Ltd Oromocto NB $299,600, Radionics Medical Inc Scarborough Ont $112,059, Rieder Distillery Ltd Grimsby Ont $76,886, Safer Agro-Chem Ltd Victoria BC $146,089, Saskatchewan Wheat Pool Regina Sask $155,346, Scintrex Ltd Concord Ont $55,462, Scotsburn Coop Service Antigonish NS $99,094, Semico Inc Ste-Rosalie Que $189,418, Senstar Corporation Kanata Ont $59,990, Services TMG Inc St Honoré Que $189,418, Sherritt Gordon Mines Fort Saskatchewan Alta $178,955, SwitchCom Mfg Co Ltd Markham Ont $59,785, Syslog Inc Montreal Que $86,394, TC Ophthalmics Product Toronto Ont $102,599, Tecrad Inc Quebec Que $163,973, Teknica Resource Development Calgary Alta $360,000, Temfibre Inc Temiscaming Que $100,006, T G Bright & Co Ltd Niagara Falls Ont $77,896, W G Thompson & Sons Blenheim Ont $231,539, Trench Electric Scarborough Ont $224,896, Valera Electronics Inc Ottawa Ont $63,220, Vertigo Computer Image Vancouver BC $453,600, Vickers Instruments Nepean Ont $69,580, Warner-Lambert Canada Scarborough Ont $89,739, Western Packaging Richmond BC $84,686, Westvale Foods Ltd Chilliwack BC $57,938, Willowglen Systems Ltd Calgary Alta $54,819, Worhtington Canada Inc Brantford Ont $59,895.

Contributions to provincial research organizations and research institutes to provide technical information and field services $7,614,373 —Alberta Microelectronic Centre Edmonton Alta $50,000, Alberta Research Council Edmonton Alta $385,875, Assoc of Consulting Engineers of Canada Ottawa Ont $947,474, BC Research Vancouver BC $551,124, British Columbia Microelectronics Burnaby BC $50,000, Canadian Industrial Innovation Centre/Waterloo Waterloo Ont $73,500, Canadian Institute of Metalworking Hamilton Ont $144,375, Canadian Plastics Institute Toronto Ont $75,017, Centre de recherche industrielle du Québec Ste-Foy Que $652,500, Centre d'innovation industrielle (Montréal) Montréal Que $73,500, Centre for Advanced Resource Technologies Prince George BC $50,000, Centre for Frontier Engineering Research Edmonton Alta $50,000, Centre Québécois de productivité du vêtements Montréal Que $73,500, Forintek Canada Corp Ottawa Ont $144,375, Groupement Québécois d'Entreprises Drummondville Que $147,000, Holland College Charlottetown PEI $124,500, Industrial Technology Centre/Manitoba Research Council Winnipeg Man $414,004, LASER Institute Edmonton Alta $50,000, Newfoundland and Labrador Development Corporation Ltd St John's Nfld $187,000, NORDCO Ltd St John's Nfld $74,736, Nova Scotia Research Foundation Corporation Halifax NS $441,000, Ontario CAD/CAM Centre Cambridge Ont $147,000, Ontario Centre for Automotive Parts Technology St Catharines Ont $73,500, Ontario Centre for Farm Machinery and Food Processing Technology Chatham Ont $73,500, Ontario Centre for Microelectronics Ottawa Ont $67,125, Ontario Centre for Resource Machinery-Technology Sudbury Ont $73,500, Ontario Research Foundation Mississauga Ont $360,750, PERA Melton Mobray Leicestershire Britain $50,000, Protextile St Hyacinthe Que $55,125, Research and Productivity Council Moncton NB $514,500, The Saskatchewan Research Council Saskatoon Sask $588,000, University of New Brunswick Fredericton NB $70,875, Welding Institute of Canada Oakville Ont $181,125.

Program for Industry—Laboratory Projects $21,644,434 —ABCO Plastics Division Mahone Bay NS $126,604, Acadian Sea Foods Ltd Dartmouth NS $117,768, Allelix Inc Mississauga Ont $1,167,748, Almax Industries Ltd Lindsay Ont $98,723, Applied Microsystems Ltd Sidney BC $80,747, Aqua Health Ltd Willowdale Ont $308,034, BC Salmon Farmers Assoc Garden Bay BC $73,969, Baynes Sound Oyster Company Ltd Union Bay BC $61,963, Bell Northern Research Ottawa Ont $2,257,274, Bendix Engine Components Ltd Chatham Ont $57,238, Bio-Endo Inc Montreal Que $294,468, Bio-Frost Inc Edmonton Alta $232,646, Bio-Research Laboratories Ltd Senneville Que $173,271, Blueberry Acres Ltd Kings County NS $111,545, BOMEN Inc Vanier Que $148,337, Brinco Mining Ltd Vancouver BC $184,513, CAE Electronics St Laurent Que $257,843, Canada Packers Inc Toronto Ont $89,076, Canadian General Electric Peterborough Ont $71,589, Canadian Marconi Company Montreal Que $58,033, Cangene Corporation Mississauga Ont $406,420, CANSTAR Communications Scarborough Ont $102,159, Clay Nurseries Inc Langley BC $128,030, Cognos Incorporated Ottawa Ont $344,528, Connaught Research Laboratories Willowdale Ont $369,477, Creo Electronics Corporation Burnaby BC $243,269, Cymbol Cybernetics Corporation (Accugraph) Ottawa Ont $118,100, Dalsa Inc Waterloo Ont $111,516, De Havilland Aircraft of Canada Ltd Downsview Ont $198,941, Denison Mines Ltd Elliot Lake Ont $136,029, Diagnostic Chemicals Ltd Charlottetown PEI $155,948, Diffracto Ltd Windsor Ont $184,108, Dipix Systems Ltd Ottawa Ont $365,201, DY-4 System Inc Ottawa Ont $106,381, EL Bryenton & Associates Inc Ottawa Ont $127,785, Earth & Ocean Ltd Dartmouth NS $90,169, Electromec Division Maritime Quebec Que $95,369, Filtran Microcircuits Inc Ottawa Ont $111,891, Futurtex Communications Inc Montreal Que $99,797, George Weston Ltd Toronto Ont $290,818, Global Thermoelectric Bassano Alta $295,556, Guildcraft (1978) Ltd Markham Ont $52,391, Hawboldt Industries Chester NS $51,834, Hymarc Engineering Ltd Ottawa Ont $124,964, I A F Production Inc Laval Que $239,132, I Q F Inc Mississauga Ont $53,895, ICAM Technologies Pointe Claire Que $191,108, Informas Beauport Que $125,820, Instantel Inc Kanata Ont $109,273, INSTAR Corporation Calgary Alta $96,778, Interact Computing Services Ltd Sidney BC $124,164, International Tools (1973) Ltd Windsor Ont $143,556, Julac Inc Dolbeau Que $88,702, King Grain Limited Chatham Ont $72,342, L V Ursel & Associates Ottawa Ont $285,037, LAB-Volt Quebec Ltd Ste-Foy Que $59,653, Labatt Brewing Co Ltd London Ont $241,239, Lallemand Inc Montreal Que $81,743, Langford

SCIENCE AND TECHNOLOGY—*Continued*

Research Laboratories Ltd Guelph Ont $114,590, Linear Technology Inc Burlington Ont $287,730, Lumonics Inc Ottawa Ont $132,874, MA Electronics Canada Inc (a Division of M/A-Com) Mississauga Ont $73,279, MacMillan Bloedel Ltd Sturgeon Falls Ont $152,575, Meiogenics Inc Ottawa Ont $193,928, MEP Company Markham Ont $79,869, Norpak Corporation Kanata Ont $221,887, OMEGA Laboratories Ltd Montreal Que $99,361, Omnibus Computer Graphics Toronto Ont $534,378, Orcatech Inc Kanata Ont $66,861, OSMOCO (Laboratoire) Inc Pointe Claire Que $128,800, Pacific Trident Multiculture Ltd Victoria BC $78,030, Partagec Inc Beauport Que $56,582, Payton Scientific Ltd Scarborough Ont $113,142, Perceptron Computing Inc Downsview Ont $66,016, Phero Tech Ltd Vancouver BC $144,613, Polysar Ltd Sarnia Ont $444,658, Precision Photomask Ltd St Hubert Que $94,184, Prince Rupert Fishermen's Co-operative Assoc Prince Rupert BC $303,157, Pyrotenax of Canada Ltd Trenton Ont $94,573, Quadra Logic Technologies Inc Vancouver BC $129,944, Quaker Oats Company of Canada Ltd Peterborough Ont $50,632, Rhizotec Inc (Les Laboratoires) St Jean Chrysostome Que $129,619, Robin Hood Multifoods Inc Rexdale Ont $110,224, Rosell (Institut) Inc Montreal Que $57,808, Rougier Inc Montreal Que $117,381, Safer Agro-Chem Ltd Victoria BC $196,158, Saskatoon Embryo Transplants Ltd Saskatoon Sask $76,249, Scintrex Ltd Concord Ont $142,869, Seaboy Marine Services Ltd Sidney BC $128,193, Serres AM Dion Ltée Boisbriand Que $95,231, Servo-Robot Inc Boucherville Que $246,837, Starnav Inc Nepean Ont $226,586, Suncor Inc Calgary Alta $55,330, Target Products Ltd Burnaby BC $50,141, Tourbières Premier Ltée Rivière du Loup Que $173,248, Uniroyal Ltd Guelph Ont $271,985, United Grain Growers Ltd Winnipeg Man $103,824, W H E Process Systems Ltd Downsview Ont $62,774, Waterloo Scientific Inc Waterloo Ont $66,387, Zenon Environmental Inc Burlington Ont $398,698.

Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine Program $4,548,000—Hydro Québec Varennes Que $4,548,000.

Biotechnology Research Program $894,409—DOMTAR Montreal Que $291,000, Institut de recherches cliniques de Montréal Montréal Que $366,609, Paprican Montreal Que $235,000.

Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation $2,424,565—Canada-France-Hawaii Telescope Corporation Hawaii USA $2,424,565.

Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project $26,715,000—Universities of: Alberta Edmonton Alta, British Columbia Vancouver BC Simon Fraser Vancouver BC and Victoria Victoria BC $26,715,000.

Support of scientific and engineering conferences $43,500

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM $78,000

Canadian Film Institute $78,000—Canadian Film Institute Ottawa Ont $78,000.

Natural Sciences and Engineering Research Council $298,975,864

Grants and scholarships to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering $298,975,864—M G AbouHaidar Toronto Ont $73,760, R G Ackman Halifax NS $95,000, J G Adler Edmonton Alta $63,490, J P A Adoul Sherbrooke Que $79,909, PC Aitcin Sherbrooke Qué $134,134, M G Akben Montréal Qué $83,500, A E Aksu St John's Nfld $107,950, A M Al Taweel Halifax NS $83,913, W P Alford London Ont $80,000, H Alper Ottawa Ont $113,156, I Altosaar Ottawa Ont $69,279, J Amiot Québec Qué $127,570, R C Anderson Guelph Ont $70,771, C D Anger Calgary Alta $259,231, J W Apsimon Ottawa Ont $86,000, J C Armitage Ottawa Ont $55,000, D A Armstrong Calgary Alta $54,725, J B Armstrong Ottawa Ont $51,164, R L Armstrong Vancouver BC $73,500, R L Armstrong Toronto Ont $74,000, J T Arnason Ottawa Ont $110,749, D R Arnold Halifax NS $72,811, A S Arrott Burnaby BC $79,023, H H Arsenault Québec Qué $86,900, H W Arthurs Downsview Ont $466,544, G O Aspinall Downsview Ont $107,899, A Astbury Victoria BC $744,000, D L Atherton Kingston Ont $87,110, H L Atwood Toronto Ont $63,857, M J Aubin Sherbrooke Qué $73,540, F Aubke Vancouver BC $57,392, W A Aue Halifax NS $55,000, G L Austin Montreal Que $144,176, M M Avedesian Montréal Qué $66,240, D M Avis Montréal Qué $70,594, W A Ayer Edmonton Alta $147,652, L A Babiuk Saskatoon Sask $138,200, R F W Bader Hamilton Ont $64,554, D L Baillie Burnaby BC $55,238, J P B Bailon Montréal Qué $152,635, M C Baird Kingston Ont $80,336, M H I Baird Hamilton Ont $68,496, R Baldur Montréal Qué $50,000, W J Balfour Victoria BC $67,527, G E Ball Edmonton Alta $50,000, K G Balmain Toronto Ont $55,637, G M Bancroft London Ont $202,260, J W Bandler Hamilton Ont $106,450, E W Banister Burnaby BC $58,260, L I Barber Regina Sask $129,473, R C Barber Winnipeg Man $95,900, G A Barbery Québec Qué $169,000, M Baril Québec Qué $84,252, C R Barnes St John's Nfld $115,000, S C H Barrett Toronto Ont $79,110, M N Bassim Winnipeg Man $114,216, P Basu Halifax NS $60,940, G S Bates Vancouver BC $50,825, P N S Bawa Burnaby BC $73,350, H S Bayley Guelph Ont $117,903, A Bazergui Montréal Qué $73,812, F W H Beamish Guelph Ont $53,512, A L Beauchamp Montréal Qué $72,910, E G Beauchamp Guelph Ont $50,642, A Beaulnes Laval-des-Rapides Qué $67,900, C Beaumont Halifax NS $124,580, W Beckel Ottawa Ont $281,500, H A Becker Kingston Ont $87,440, J Bedard Québec Qué $55,883, G A Beer Victoria BC $165,000, P A Belanger Québec Qué $79,500, G Bell Montréal Qué $54,423, J M Bell Saskatoon Sask $51,198, B Belleau Montréal Qué $95,000, B Benard Sherbrooke Qué $443,864, J M Bergeron Sherbrooke Qué $58,700, J C Bergstrom Saskatoon Sask $50,000, A J Berlinsky Vancouver BC $102,294, H Bertrand Regina Sask $66,780, K J Betteridge Montréal Qué $128,000, J D Bewley Guelph Ont $155,465, R Billinton Saskatoon Sask $66,224, P P Biringer Toronto Ont $53,201, P C Birkemoe Toronto Ont $88,173, T A Black Vancouver BC $55,814, E G Bligh Halifax NS $95,605, E Block Montréal Qué $54,695, M Bloom Vancouver BC $94,650, G V Bochmann Montréal Qué $235,052, D K Bohme Downsview Ont $60,000, J Boisvert Montréal Qué $60,000, C T Bolton Toronto Ont $61,051, J R Bolton London Ont $161,769, R R Bonert Toronto Ont $80,975, K S Booth Waterloo Ont $421,444, A R Boothroyd Ottawa Ont $57,600, J H Borden Burnaby BC $270,000, A B Borodin Toronto Ont $57,347, B Bosnich Toronto Ont $241,871, R E Bourget Québec Qué $51,313, R Bouthillette Montréal Qué $253,075, A J Bowen Halifax NS $106,000, S R Bowley Guelph Ont $73,350, C M Boyd Halifax NS $63,150, R J Boyd Halifax NS $66,356, J C D Brand London Ont $69,000, B P Brandhorst Montréal Qué $58,976, A S Bregman Montréal Qué $300,804, J H Brewer Vancouver BC $260,000, J K Brimacombe Vancouver BC $294,324, C E Brion Vancouver BC $91,425, F R Brisse Montréal Qué $57,390, G J Brisson Québec Qué $140,399, D E Brodie Waterloo Ont $91,866, A G Brook Toronto Ont $67,344, C Brooks Montréal Qué $91,738, D L Brown Ottawa Ont $137,820, L M Brown London Ont $52,260, E M Brussell Montréal Qué $106,711, L T Bruton Victoria BC $54,537, M P Bryden Waterloo Ont $50,126, D A Bryman Victoria BC $814,400, T A Brzustowski Waterloo Ont $82,389, J G Buchanan-Smith Guelph Ont $59,825, R B Buckland Ste-Anne-de-Bellevue Qué $165,756, A G Buckley Halifax NS $323,821, H A Buckmaster Calgary Alta $87,955, R J A Buhr Ottawa Ont $86,947, R T Bui Chicoutimi Qué $77,130, T D Bui Montréal Qué $65,714, E Buncel Kingston Ont $57,912, J Bures Montréal Qué $77,900, F J Burkowski Waterloo Ont $178,857, E B Burnside Guelph Ont $58,037, M D B Burt Fredericton NB $50,353,

SCIENCE AND TECHNOLOGY—*Continued*

W Bushuk Winnipeg Man $177,902, A H Bussey Montréal Qué $136,523, W A S Buxton Toronto Ont $141,198, J A Buzacott Waterloo Ont $121,070, A Cabana Sherbrooke Qué $285,218, W F Caley Halifax NS $56,000, S M Calisal Vancouver BC $58,019, J C Callaghan Halifax NS $64,000, S E Calvert Vancouver BC $103,476, T W Calvert Burnaby BC $58,568, J M Cameron Edmonton Alta $245,000, R G Campanella Vancouver BC $88,056, C K Campbell Hamilton Ont $125,047, J L Campbell Guelph Ont $154,690, P G C Campbell Québec Qué $82,078, D T Canvin Kingston Ont $254,533, H S Caplan Saskatoon Sask $1,897,000, H C Card Winnipeg Man $167,122, A Cardinal Québec Qué $130,068, T T Carey Guelph Ont $73,226, C Carlone Sherbrooke Qué $102,150, R K Carnegie Ottawa Ont $410,000, R L Carroll Montréal Qué $53,647, J R Carrow Toronto Ont $130,730, A I Carswell Downsview Ont $110,672, C R Carter Hamilton Ont $57,300, A J Carty Waterloo Ont $109,345, F Castaigne Québec Qué $215,835, S Caveney London Ont $50,800, P B Cavers London Ont $52,000, Cdn Microelect Kingston Ont $2,700,000, N J Cercone Burnaby BC $92,580, E Cerny Montréal Qué $102,914, C L Chakrabarti Ottawa Ont $74,691, S G Chamberlain Waterloo Ont $52,700, M J Chamerlain London Ont $74,700, T H Chan Montréal Qué $66,000, J S Chang Hamilton Ont $166,401, T M S Chang Montréal Qué $72,000, S T Chanson Vancouver BC $86,439, M E Charles Toronto Ont $85,360, A Chatt Halifax NS $79,980, M C Chaturvedi Winnipeg Man $321,800, J D N Cheeke Sherbrooke Qué $195,080, R M H Cheng Montréal Qué $84,238, J A Cherry Waterloo Ont $248,472, G Chevalier Montréal Qué $166,245, F S Chia Edmonton Alta $57,081, R F Childs Hamilton Ont $108,329, S L Chin Québec Qué $108,180, E Chornet Sherbrooke Qué $408,657, A Chow Winnipeg Man $66,401, D A Christensen Saskatoon Sask $75,800, S Christodoulakis Toronto Ont $57,840, R B Church Calgary Alta $95,000, J Cizek Waterloo Ont $52,813, H C Clark Guelph Ont $86,232, F H Clarke Montréal Qué $212,125, G K C Clarke Vancouver BC $59,520, R M Clements Victoria BC $79,432, G Cloutier Montréal Qué $517,127, J F Cochran Burnaby BC $60,758, L L Cogger Calgary Alta $71,416, K Colbow Burnaby BC $73,160, K M Cole Vancouver BC $54,600, M F Collins Hamilton Ont $131,548, M P Collins Toronto Ont $61,215, S Conetti Montréal Qué $203,000, A R Conn Waterloo Ont $53,426, G E Connell Toronto Ont $1,777,809, B E Conway Ottawa Ont $287,809, S A Cook Toronto Ont $57,300, F Cooke Kingston Ont $132,266, D E Cormack Toronto Ont $51,500, E A Cossins Edmonton Alta $77,777, J W F Costerton Calgary Alta $315,200, F I M Craik Toronto Ont $69,660, B Craske St John's Nfld $56,826, J H Crocket Hamilton Ont $63,794, M Csörgö Ottawa Ont $67,825, I G Csizmadia Toronto Ont $51,288, W R Cullen Vancouver BC $148,673, F L Curzon Vancouver BC $199,300, M S Cynader Halifax NS $61,798, J M D'Auria Burnaby BC $110,000, A D'Iorio Ottawa Ont $339,774, J M Daniels Toronto Ont $51,300, L H Dao Québec Qué $79,225, W R Datars Hamilton Ont $82,362, A G Davenport London Ont $532,623, K G Davey Downsview Ont $128,000, E J Davison Toronto Ont $64,665, N E Davison Winnipeg Man $53,653, E De Jong Saskatoon Sask $88,391, H De Lasa London Ont $137,503, P De Mayo London Ont $72,000, R De Mori Montréal Qué $55,000, L De Roth Montréal Qué $89,538, J De la Noüe Québec Qué $93,086, J M DeMan Guelph Ont $110,712, W Del Bianco Montréal Qué $140,000, C A Delisle Québec Qué $63,100, G Y Delisle Québec Qué $102,287, M A H Dempster Halifax NS $77,201, F Denizeau Montréal Qué $58,800, D T Dennis Kingston Ont $60,659, P Deslongchamps Sherbrooke Qué $93,492, J E Desnoyers Québec Qué $89,000, S B Dewan Toronto Ont $50,800, J I Dickson Montréal Qué $103,531, M J Dignam Toronto Ont $62,992, W H Dilger Calgary Alta $63,441, L M Dill Burnaby BC $67,579, L L Diosady Toronto Ont $52,890, D G Dixon Waterloo Ont $67,695, P C Dodwell Kingston Ont $66,112, M A Dokainish Hamilton Ont $60,612, D H Dolphin Vancouver BC $112,614, R W Donaldson Vancouver BC $102,900, A E R Downe Kingston Ont $101,198, R G H Downer Waterloo Ont $183,550, J Downey Fredericton NB $249,746, R W Doyle Halifax NS $60,102, J E Drake Windsor Ont $397,932, T E Drake Toronto Ont $177,000, G Drouin Montréal Qué $81,917, J A Druez Chicoutimi Qué $75,953, J R Drummond Toronto Ont $85,102, M DuBow Montréal Qué $51,922, K Duckworth Calgary Alta $53,450, F A L Dullien Waterloo Ont $99,141, E B Dumbroff Waterloo Ont $76,746, D J Dunlop Toronto Ont $69,090, G Durocher Montréal Qué $83,680, T Durst Ottawa Ont $55,131, H C Duthie Waterloo Ont $185,555, Z Duvnjak Ottawa Ont $52,150, J G Eales Winnipeg Man $70,758, A J Earp St Catharines Ont $79,000, A R Eastham Kingston Ont $83,065, A D Edgar London Ont $498,420, K W Edwards Ottawa Ont $50,000, R N Edwards Toronto Ont $77,500, P A Egelstaff Guelph Ont $100,000, A Eisenberg Montréal Qué $149,233, M A S Elazhary Montréal Qué $58,921, B E Ellis Guelph Ont $96,968, R M Ellis Vancouver BC $89,503, H A Elmaraghy Hamilton Ont $116,450, M I Elmasry Waterloo Ont $568,117, J D Embury Hamilton Ont $59,903, W J Emery Vancouver BC $238,346, N Epstein Vancouver BC $55,650, P G Estabrooks Ottawa Ont $80,000, M E Evans Edmonton Alta $76,000, N Eyles Toronto Ont $56,000, P Eyre Guelph Ont $61,215, T Z Fahidy Waterloo Ont $82,870, A G Fallis St John's Nfld $[illegible]0,000, J B Falls Toronto Ont $73,800, R H Farquhar Winnipeg Man $55,692, P P Fazio Montréal Qué $69,000, Feher Ottawa Ont $207,707, M B Fenton Ottawa Ont $50,500, J C Fentress Halifax NS $95,741, J D Fernie Toronto Ont $122,599, J A Finch Montréal Qué $68,587, W D Finn Vancouver BC $57,300, D G Fleming Vancouver BC $50,000, G L Fletcher St John's Nfld $94,400, M A Florian Montréal Qué $52,311, D C Ford Hamilton Ont $80,090, R E Foreman Victoria BC $215,000, A Forer Downsview Ont $64,863, P A Forsyth London Ont $97,830, J A Fortin Québec Qué $174,687, M Fortin Québec Qué $152,955, R O Foschi Vancouver BC $50,000, J M J Fréchet Ottawa Ont $98,500, R R Fraser Ottawa Ont $71,098, G R Freeman Edmonton Alta $66,102, R A Freeze Vancouver BC $97,000, J D Friesen Toronto Ont $184,345, W R Frisken Downsview Ont $105,000, P Fritz Waterloo Ont $101,581, A C Frosst Hamilton Ont $110,000, B J Frost Kingston Ont $71,304, B L Funt Burnaby BC $65,064, C A Fyfe Guelph Ont $730,603, W S Fyfe London Ont $107,270, J M Gagné Montréal Qué $60,490, B R Gaines Calgary Alta $97,000, J E Gale St John's Nfld $151,400, B G Galef Hamilton Ont $58,897, J F A Galibois Québec Qué $118,834, I Gargantini London Ont $145,886, G D Garland Toronto Ont $50,000, C J R Garrett Halifax NS $69,900, D E Gaskin Guelph Ont $55,000, E M Gates Edmonton Alta $100,526, W H Gauvin Montréal Qué $91,483, N D Georganas Ottawa Ont $123,167, J A George Waterloo Ont $71,000, J C George Guelph Ont $51,892, D Ghista Hamilton Ont $52,000, C R Gicquaud Trois-Rivières Qué $58,804, R J Gillespie Hamilton Ont $63,058, J E Gillott Calgary Alta $54,926, P C Gilmore Vancouver BC $512,346, E F Girczyc Edmonton Alta $84,316, Y M Giroux Québec Qué $552,164, A D M Glass Vancouver BC $90,916, I I Glass Toronto Ont $58,500, B R Glick Waterloo Ont $82,500, B W Glickman Downsview Ont $147,120, J A Goldak Ottawa Ont $106,313, M Goldberg Ottawa Ont $89,889, M T Goldberg Guelph Ont $54,875, G H Gonnet Waterloo Ont $117,854, M A Goodale London Ont $89,564, E D Goodman Vancouver BC $100,139, J M Gosline Vancouver BC $57,506, D I Gough Edmonton Alta $138,359, C K Govind Toronto Ont $60,738, J R Grace Vancouver BC $97,058, J Graham Winnipeg Man $166,999, W A G Graham Edmonton Alta $171,388, D G Gray Montréal Qué $60,000, D M Gray Saskatoon Sask $93,000, B R Green Vancouver BC $60,916, P W Green Edmonton Alta $53,000, H J Greenwood Vancouver BC $114,398, P C Gregory Vancouver BC $59,100, R I Greyson London Ont $69,744, T A Grigliatti Vancouver BC $66,000, M R Gross Burnaby BC $50,000, J E Gruzleski Montréal Qué $91,240, R Guardo Montréal Qué $152,147, J E Guillet Toronto Ont $307,341, M M Gupta Saskatoon Sask $93,050, L V Gusta Saskatoon Sask $87,083, J P Guthrie London Ont $58,513, R I L

SCIENCE AND TECHNOLOGY—*Continued*

Guthrie Montréal Qué $280,782, O F Häusser Burnaby BC $110,000 R C G Haas Waterloo Ont $105,856, A A Haasz Toronto Ont $174,500, W G Habashi Montréal Qué $129,122, Haccoun Montréal Qué $102,584, R R Haering Vancouver BC $93,921, B K Hall Halifax NS $64,554, J M Hall Halifax NS $184,942, L D Hall Vancouver BC $110,000, V C Hamacher Toronto Ont $230,986, A E Hamielec Hamilton Ont $168,000, R E W Hancock Vancouver BC $68,125, D E Handelman Ottawa Ont $97,983, S Hanessian Montréal Qué $105,000, Hanna Montréal Qué $76,000, W N Hardy Vancouver BC $58,000, L Harris St John's Nfld $207,100, R Harris Montréal Qué $77,600, A G Harrison Toronto Ont $500,680, J P Harrison Kingston Ont $326,955, J F Harrod Montréal Qué $64 770, M D Hasinoff Vancouver BC $59,698, J W Haslett Calgary Alta $89,930, H K Haugen Toronto Ont $101,000, A E Hay St John's Nfld $66,000, J Hayes Montréal Qué $104,921, S S Haykin Hamilton Ont $658,574, R H Hanes Downsview Ont $165,640, I B Heath Downsview Ont $77,296, M C Heath Toronto Ont $55,000, P D N Hebert Windsor Ont $129,536, J A Heddle Downsview Ont $115,541, J A Hellebust Toronto Ont $78,368, W H Hendershot Montréal Qué $58,140, R N Henriksen Kingston Ont $77,956, J G F Henry Toronto Ont $61,313, L G Hepler Edmonton Alta $53,055, V J Higgins Toronto Ont $55,290, O E Hileman Hamilton Ont $55,000, D R Hill Calgary Alta $51,128, P G Hill Vancouver BC $102,628, R D Hill Winnipeg Man $79,161, C Hillaire-Marcel Montréal Qué $98,100, A Hirose Saskatoon Sask $273,635, C Hiruki Edmonton Alta $72,500, V S Hoa Montréal Qué $227,397, P W Hochachka Vancouver BC $140,848, W J R Hoefer Ottawa Ont $208,257, H L Holland St Catharines Ont $86,230, E L Holmes Waterloo Ont $115,700, J L Holmes Ottawa Ont $94,376, B A Holmlund Saskatoon Sask $185,200, R C Holt Toronto Ont $155,035, B B Hope Kingston Ont $58,350, P A Horgen Toronto Ont $67,480, G Horlick Edmonton Alta $57,170, V Hornof Ottawa Ont $63,064, M Horowitz Edmonton Alta $716,925, S E Hrudey Edmonton Alta $152,060, C K Hruska Downsview Ont $61,115, P M Huang Saskatoon Sask $405,538, R E Huber Calgary Alta $61,215, J Hubert Montréal Qué $96,303, P M Huck Edmonton Alta $200,284, A N Hughes Thunder Bay Ont $111,155, P C Hughes Toronto Ont $99,932, N P A Huner London Ont $71,125, L A Hunt Guelph Ont $76,190, W Hunte Montréal Qué $69,000, R B Hunter Guelph Ont $54,196, T C Hutchinson Toronto Ont $301,680, R W Ianni Windsor Ont $82,900, R K Ibrahim Montréal Qué $61,792, D R Idler St John's Nfld $414,774, I I Inculet London Ont $65,400, R G Ingram Montréal Qué $201,296, W E Inniss Waterloo Ont $79,945, G A Irons Hamilton Ont $111,440, M S Q Isaacson Vancouver BC $110,000, N Isgur Toronto Ont $50,100, E E Ishiguro Victoria BC $116,263, V N Iyer Ottawa Ont $61,215, K R Jackson Toronto Ont $80,317, P W M Jacobs London Ont $193,577, B R James Vancouver BC $90,595, N P James St John's Nfld $160,432, W James Hamilton Ont $107,000, J C Jamieson Winnipeg Man $66,260, E G Janzen Guelph Ont $117,963, E Jay Fredericton NB $130,500, D J A Jenkins Toronto Ont $190,000, M A G Jenkins Kingston Ont $127,706, M E Jernigan Waterloo Ont $100,248, R E Jervis Toronto Ont $65,560, P E Jessop Hamilton Ont $104,198, J C Jofriet Guelph Ont $64,058, G P Johari Hamilton Ont $95,958, R P Johnson Guelph Ont $55,000, R R Johnson Vancouver BC $85,000, D Johnston Montréal Qué $948,691, C R Jolicoeur Sherbrooke Qué $109,800, J J Jonas Montréal Qué $151,822, D R Jones Vancouver BC $80,893, G Jones Vancouver BC $335,000, H W Jones Halifax NS $102,383, J B Jones Toronto Ont $109,635, W E Jones Halifax NS $88,947, R B Jordan Edmonton Alta $84,025, K W Joy Ottawa Ont $61,608, M L G Joy Toronto Ont $74,425, N G Juma Edmonton Alta $162,427, J W Jury Peterborough Ont $78,800, Just Montréal Qué $139,728, E Kafer Montréal Qué $84,240, P Kabal Montréal Qué $111,300, D Kahneman Vancouver BC $54,674, P K Kaiser Edmonton Alta $88,000, J Kalff Montréal Qué $70,500, S Kaliaguine Québec Qué $200,857, M R Kamal Montréal Qué $164,384, T Kameda Burnaby BC $55,000, J W Kamphuis Kingston Ont $117,664, E R Kanasewich Edmonton Alta $57,876, L W Kannenberg Guelph Ont $123,000, J G Kaplan Edmonton Alta $55,700, R E Kapral Toronto Ont $61,852, F W Karasek Waterloo Ont $85,800, G A Karim Calgary Alta $81,716, K J Kasha Guelph Ont $160,688, M Katz Downsview Ont $57,000, A J Kayll Thunder Bay Ont $127,720, P Kebarle Edmonton Alta $287,930, J F Keffer Toronto Ont $53,797, W B Kendrick Waterloo Ont $73,458, D J L Kennedy Edmonton Alta $97,825, J B P Kennedy Windsor Ont $51,188, R W Kennedy Vancouver BC $198,440, G A Kenney-Wallace Toronto Ont $75,187, P J Kenniff Montréal Qué $275,887, R Kerrich London Ont $127,480, K A Kershaw Hamilton Ont $185,865, R A Khan St John's Nfld $63,185, G M Kidder London Ont $84,446, R F Kiefl Vancouver BC $168,000, D Kimura London Ont $54,125, G J King Guelph Ont $50,085, H W King Halifax NS $67,860, J D King Toronto Ont $74,000, J S G Kirkaldy Hamilton Ont $70,230, Kluepfel Laval-des-Rapides Qué $75,400, R H Kluger Toronto Ont $71,250, R Knowles Ste-Anne-de-Bellevue Qué $50,085, J A R Koehler Saskatoon Sask $233,137, P A Kolers Toronto Ont $164,958, J A Koningstein Ottawa Ont $60,000, Z Koran Trois-Rivières Qué $83,899, Kosaric London Ont $110,040, J R Kramer Hamilton Ont $119,816, L Krause Windsor Ont $91,700, M O Krause Fredericton NB $54,976, C J Krebs Vancouver BC $60,228, A J Kresge Toronto Ont $67,156, L Kristjanson Saskatoon Sask $250,325, T E Krogh Toronto Ont $71,000, P P Kronberg Toronto Ont $73,448, H R Krouse Calgary Alta $111,180, J A Kuehner Hamilton Ont $791,000, H Kunov Toronto Ont $104,660, B A Kunz Downsview Ont $54,900, D J Kushner Ottawa Ont $64,863, J P Kutney Vancouver BC $238,920, G L'Espérance Montréal Qué $777,510, Ladanyi Montréal Qué $154,180, J G Lafontaine Québec Qué $64,863, E Z Lajtai Winnipeg Man $75,135, C H Langford Montréal Qué $75,080, R B Langley Fredericton NB $55,000, M Lapointe Trois-Rivières Qué $75,500, S Lariviere Montréal Qué $74,200, M Larzillière Québec Qué $158,246, P Laurin Trois-Rivières Qué $166,305, D P Lavender Vancouver BC $133,700, L M Lavkulich Vancouver BC $50,085, H G Lawford Toronto Ont $54,000, P D Lawrence Vancouver BC $385,226, M A R LeBlanc Ottawa Ont $51,142, P H LeBlond Vancouver BC $60,230, D A Leahy Calgary Alta $80,520, R M Leblanc Trois-Rivières Qué $154,167, M J Lechowicz Montréal Qué $901,200, A Lee Hamilton Ont $686,319, E S Lee Toronto Ont $101,770, G M C Lee Halifax NS $290,270, J H S Lee Montréal Qué $55,852, J K P Lee Montréal Qué $484,500, S Leeson Guelph Ont $67,704, M Lefebvre-Pinard Montréal Qué $103,686, L Legendre Québec Qué $69,280, W C Leggett Montréal Qué $293,710, W J Leigh Hamilton Ont $76,114, A Lemay Québec Qué $93,900, R U Lemieux Edmonton Alta $116,350, R E Lemon Montréal Qué $83,380, J G Lenard Fredericton NB $90,823, J R Lepock Waterloo Ont $61,174, C Leroy Montréal Qué $117,218, J R Leslie Kingston Ont $603,000, L Lessard Montréal Qué $586,482, A B P Lever Downsview Ont $122,000, J H Lever St John's Nfld $139,492, J G Levy Vancouver BC $91,400, H F Li Montréal Qué $82,000, R H Lipson London Ont $68,164, R List Toronto Ont $108,032, A E Litherland Toronto Ont $260,000, J L Littlepage Victoria BC $50,000, K Y Lo London Ont $60,102, J Locat Québec Qué $50,000, F H Lochovsky Toronto Ont $151,841, M Locke London Ont $66,780, K E Louden Halifax NS $123,390, L E Lowe Vancouver BC $52,060, J W Lown Edmonton Alta $69,831, B C Y Lu Ottawa Ont $70,400, W K Lu Hamilton Ont $194,531, G J Luste Toronto Ont $205,000, G H MacEwen Kingston Ont $348,746, J G MacGregor Edmonton Ont $65,000, W A MacKay Halifax NS $518,750, A F MacKenzie Montréal Qué $113,558, I K MacKenzie Guelph Ont $50,000, G A MacKinnon Antigonish NS $147,900, D B MacLean Hamilton Ont $109,500, G MacLean Sackville NB $104,872, R A MacLeod Montréal Qué $57,000, D Mackay Toronto Ont $95,378, G O Mackie Victoria BC $90,827, A K Mackworth Vancouver BC $55,253, G A Maclachlan Montréal Qué

SCIENCE AND TECHNOLOGY—*Continued*

$257,496, S Mahmood Ottawa Ont $226,944, S Mak Hamilton Ont $86,849, T W Mak Toronto Ont $75,000, M A Malcolm Waterloo Ont $59,834, B L Mamet Montréal Qué $88,972, F D Manchester Toronto Ont $76,756, A Mandelis Toronto Ont $76,541, R S J Manley Montréal Qué $81,000, E G Manning Waterloo Ont $453,176, A H Manson Saskatoon Sask $89,200, C J P Manzagol Montréal Qué $139,492, R J Mapletoft Saskatoon Sask $109,650, R R Marquardt Winnipeg Man $163,353, W S Marshall Antigonish NS $51,138, T A Marsland Edmonton Alta $99,766, Marti Toronto Ont $98,136, J F Martin Toronto Ont $175,000, P G Martin Toronto Ont $247,303, L G Mason Québec Qué $82,620, S G Mason Montréal Qué $103,077, S E Masry Fredericton NB $74,200, G Massicotte Rimouski Qué $69,997, Y Masui Toronto Ont $74,520, A T Matheson Victoria BC $76,000, R M Mathur Winnipeg Man $89,106, B C Matthews Guelph Ont $593,988, A McAuley Victoria BC $50,000, E A McBean Waterloo Ont $67,300, D R McCalla Hamilton Ont $136,891, J W McConkey Windsor Ont $104,728, J A McCorquodale Windsor Ont $87,421, M E McCully Ottawa Ont $87,000, M R McDermott Hamilton Ont $70,000, C A McDowell Vancouver BC $65,000, D J McEwen Saskatoon Sask $56,500, B R McGarvey Windsor Ont $126,043, N S McIntyre London Ont $213,673, J S C McKee Winnipeg Man $518,000, W E McKeen London Ont $60,000, B D McKersie Guelph Ont $203,720, A McLean Toronto Ont $248,304, B R McMahon Calgary Alta $60,859, T B McMahon Waterloo Ont $401,557, J N McNeil Québec Qué $110,500, R H McNutt Hamilton Ont $97,980, D F Measday Vancouver BC $55,000, P M Meincke Charlottetown PEI $58,675, A Meisen Vancouver BC $105,820, R Melzack Montréal Qué $87,404, E Menipaz Ottawa Ont $77,700, T K Menon Vancouver BC $176,753, A J Merer Vancouver BC $387,221, R F Mereu London Ont $51,000, D F Mettrick Toronto Ont $84,345, J Meyer Vancouver BC $100,000, G J Michaud Montréal Qué $56,200, B Michel Québec Qué $120,482, J S Millar London Ont $50,000, J M Miller St Catharines Ont $57,382, M H Miller Guelph Ont $134,769, W A Miller Toronto Ont $57,011, L P Milligan Edmonton Alta $55,220, E F Milone Calgary Alta $72,000, W K Milsom Vancouver BC $70,045, S Mirza Montréal Qué $86,451, A Mitchell Vancouver BC $90,700, D E Mitchell Halifax NS $62,662, V J Modi Vancouver BC $111,660, P B Moens Downsview Ont $98,619, J B Moffat Waterloo Ont $163,140, G J Mogenson London Ont $69,050, M Moo-Young Waterloo Ont $393,800, R W Moody Saskatoon Sask $61,000, T W Moon Ottawa Ont $280,614, W Moon Winnipeg Man $116,486, T R Moore Montréal Qué $63,550, N R Morgenstern Edmonton Alta $218,392, S D Morgera Montréal Qué $52,756, J A Morisset Sherbrooke Qué $55,650, A H Morrish Winnipeg Man $130,170, J A Morrison Hamilton Ont $216,000, S R Morrison Burnaby BC $90,400, M Moskovits Toronto Ont $337,145, N Mrosovsky Toronto Ont $71,767, K Muehlenbachs Edmonton Alta $65,944, W E Muir Winnipeg Man $120,000 B B Murdock Toronto Ont $59,657, B D Murphy Saskatoon Sask $168,260, E D Murray Winnipeg Man $159,050, J Mylopoulos Toronto Ont $157,824, L A Mysak Vancouver BC $171,090, J S Nadeau Vancouver BC $149,240, A Naimark Winnipeg Man $567,888, Nakai Vancouver BC $127,460, A J Naldrett Toronto Ont $148,700, D A Naylor Lethbridge Alta $62,195, R N Nazar Guelph Ont $73,662, K W Neale Sherbrooke Qué $164,689, D E Nelson Burnaby BC $112,028 R J Neufeld Montréal Qué $55,100, A W Neumann Toronto Ont $103,799, M M Newborn Montréal Qué $83,394, E B S Newman Montréal Qué $83,600, P Nicholls St Catharines Ont $64,977, R W Nicholls Downsview Ont $172,400, P S Nicholson Hamilton Ont $174,478, E Nieboer Hamilton Ont $70,000, P N Nikiforuk Saskatoon Sask $61,041, I Nirdosh Thunder Bay Ont $117,580, E G Nisbet Saskatoon Sask $63,000, P J O'Brien St John's Nfld $55,000, D H O'Day Toronto Ont $57,450, R K O'Dor Halifax NS $71,734, K F O'Driscoll Waterloo Ont $224,710, D O'Shaughnessey Québec Qué $84,314, R T Oakley Guelph Ont $123,756, B A Oaks Hamilton Ont $140,110, A C Oehlschlager Burnaby BC $91,816, A A Offenberger Edmonton Alta $300,770, K K Ogilvie Montréal Qué $56,000, R W Olafson Victoria BC $165,938, W K Oldham Vancouver BC $170,002, J A Oleszkiewicz Winnipeg Man $71,914, D P Ormrod Guelph Ont $139,268, G L Ostiguy Montréal Qué $61,268, D J Ostry Montréal Qué $62,509, F D Otto Edmonton Alta $89,323, Y B Ouellet Québec Qué $57,647, J N Owens Victoria BC $61,990, G A Ozin Toronto Ont $63,952, K Ozman Halifax NS $97,500, H Pépin Québec Qué $286,390, J H Page Kingston Ont $102,754, M P Paidoussis Montréal Qué $137,087, A U Paivio London Ont $60,000, J Pakdus Waterloo Ont $62,629, P Palffy-Muhoray Vancouver BC $67,060, J G Paquet Québec Qué $304,492, J Parent Trois-Rivières Qué $85,000, D Parkinson Calgary Alta $97,000, G V Parkinson Vancouver BC $88,252, D L Parnas Victoria BC $125,148, R R Parsons Vancouver BC $150,960, W R Paskievici Montréal Qué $66,255, J Passmore Fredericton NB $78,033, P M Patel Montréal Qué $75,000, R V Patel Montréal Qué $52,484, D D Patterson Montréal Qué $62,516, T J F Pavlasek Montréal Qué $134,300, S Payette Québec Qué $89,900, T H Pearce Kingston Ont $92,000, R E Pearlman Downsview Ont $66,350, G Pedersen London Ont $499,467, T F Pedersen Vancouver BC $325,910, W R Peltier Toronto Ont $61,215, A D Pelton Montréal Qué $203,679, J L Penner Toronto Ont $50,000, P V Percival Burnaby BC $65,645, J R C Perkin Wolfville NS $54,760, A S Perlin Montréal Qué $58,625, H E Petch Victoria BC $314,134, R E Peter Edmonton Alta $75,763, R H Peters Montréal Qué $96,597, C A Peterson Waterloo Ont $75,146, R L Peterson Guelph Ont $84,705, R P Pharis Calgary Alta $150,033, C R Phillips Toronto Ont $76,300, J E Phillips Vancouver BC $97,684, C Pichette Montréal Qué $80,517, J J C Picot Fredericton NB $109,407, Piers Vancouver BC $72,417, D T N Pillay Windsor Ont $50,425, M M Pintar Waterloo Ont $82,400, G L Plaa Montréal Qué $60,000, R C Plowright Toronto Ont $57,000, A J Poe Toronto Ont $55,000, G G Poirier Sherbrooke Qué $93,197, J C Polanyi Toronto Ont $237,000, B H Pomeranz Toronto Ont $62,000, G S Pond Vancouver BC $76,800, R J Poole Montréal Qué $95,294, J M A Poutissou Vancouver BC $76,000, W D Powrie Vancouver BC $87,900, J F Prescott Guelph Ont $51,225, R K Prichard Ste-Anne-de-Bellevue Qué $107,382, R L Probert Ottawa Ont $293,045, J W Provan Montréal Qué $90,135, R E Prud'homme Québec Qué $147,009, R J Puddephatt London Ont $110,500, R E Pugh Toronto Ont $1,394,000, G R Purdy Hamilton Ont $93,590, R M Quigley London Ont $80,330, R Racine Montréal Qué $179,707, R J Racine Hamilton Ont $52,927, V G S Raghavan Montréal Qué $113,382, Rahimtula St John's Nfld $91,201, V Rajagopalan Trois-Rivières Qué $80,140, J O Ramsay Montréal Qué $87,025, R P Rand St Catharines Ont $56,931, D J Randall Vancouver BC $87,284, W H Rapson Toronto Ont $75,000, L W Reeves Waterloo Ont $67,337, D M Regan Halifax NS $59,768, L J Reha-Krantz Edmonton Alta $73,050, D M Reid Calgary Alta $100,226, J Reid Hamilton Ont $186,005, L D Reid Toronto Ont $66,168, G L Rempel Waterloo Ont $50,684, D A Rennie Saskatoon Sask $90,000, W F Reynolds Toronto Ont $63,890, E Rhodes Waterloo Ont $121,653, P J H Richard Montréal Qué $51,100, F Richer Montréal Qué $52,000, K E Rieckhoff Burnaby BC $56,912, F P J Rimrott Toronto Ont $82,322, M J Risk Hamilton Ont $75,475, J C Ritchie Toronto Ont $74,700, A Riverin Chicoutimi Qué $57,220, F A Roberge Montréal Qué $254,560, R J Robertson Kingston Ont $74,655, M J Robins Edmonton Alta $53,612, C W Robinson Waterloo Ont $178,410, G G C Robinson Winnipeg Man $94,155, J C Roder Toronto Ont $124,981, R R Rogers Montréal Qué $133,100, M R Rose Halifax NS $54,000, R G Rosehart Thunder Bay Ont $78,020, P Ross Montréal Qué $53,200, J Rossant St Catharines Ont $62,000, G Rostoker Edmonton Alta $73,458, D J Roulston Waterloo Ont $170,130, W Rouse Hamilton Ont $50,500, J M Rousseau Montréal Qué $194,969, J Rousselle Montréal Qué $123,500, C Roy Québec Qué $61,500, G Roy Edmonton Alta $404,468, P H Roy Québec Qué $52,747, L J Rubin Toronto Ont $89,450, A Rudin

SCIENCE AND TECHNOLOGY—*Continued*

Waterloo Ont $200,940, N Rumin Montréal Qué $84,960, A D Russell Vancouver BC $59,500, R D Russell Vancouver BC $126,100, D M Ruthven Fredericton NB $59,500, D E Ryan Halifax NS $122,125, R G Saint-Jacques Varennes Qué $63,200, D R Salahub Montréal Qué $270,065, C A T Salama Toronto Ont $131,171, M Salcudean Vancouver BC $104,348, E D Salin Montréal Qué $88,575, M H Salisbury Halifax NS $124,000, K E Sanderson Calgary Alta $77,000, C Sandorfy Montréal Qué $84,000, S Sankar Montréal Qué $241,657, D Sankoff Montréal Qué $57,900, H I H Saravanamuttoo Ottawa Ont $64,088, S B Savage Montréal Qué $84,165, R Savoie Québec Qué $60,000, W G Saywell Burnaby BC $365,352, T P Schaefer Winnipeg Man $66,647, R E Scheibling Halifax NS $127,082, H B Schiefer Saskatoon Sask $140,000, H I Schiff Downsview Ont $117,393, P Schledermann Calgary Alta $60,000, H H Schloessin London Ont $65,667, M H Schneider Fredericton NB $133,454, D J Schoen Montréal Qué $70,000, H P Schreiber Montréal Qué $252,300, H I Schrempf Halifax NS $55,650, P J Schultz London Ont $73,500, H P Schwarcz Hamilton Ont $109,046, K P Schwarz Calgary Alta $214,485, G Scolas Waterloo Ont $110,181, D B Scott Halifax NS $334,494, J D Scott Edmonton Alta $86,800, R N Scott Fredericton NB $54,582, S D Scott Toronto Ont $170,694, G G E Scudder Vancouver BC $80,893, W D Seabrook Fredericton NB $95,817, E R Seaquist Toronto Ont $57,000, M V Sefton Toronto Ont $61,216, H J J Seguin Edmonton Alta $138,855, A P S Selvadurai Ottawa Ont $118,520, A Semlyen Toronto Ont $80,400, J C Semple Waterloo Ont $108,034, J R Seoane Québec Qué $76,695, N Serpone Montréal Qué $50,000, K C Sevcik Toronto Ont $65,684, L Shafai Winnipeg Man $186,704, D M Shaw Hamilton Ont $50,000, J S Sheasby London Ont $65,229, G G Shepherd Downsview Ont $284,958, D H Shields Winnipeg Man $97,000, I Shih Montréal Qué $75,000, Y M Shin Saskatoon Sask $95,000, B Shizgal Vancouver BC $81,477, C A Shook Saskatoon Sask $68,368, M J Shulman Toronto Ont $61,000, E A Silver Calgary Alta $57,000, J S Sim Vancouver BC $124,341, J J Simpson Guelph Ont $70,000, A R E Sinclair Vancouver BC $63,000, R S Singh Hamilton Ont $77,842, S M Singh London Ont $74,058, H M Skarsgard Saskatoon Sask $170,289, D B Skillicorn Kingston Ont $52,910, D Skuce Ottawa Ont $147,224, R J Slobodrian Québec Qué $340,000, W W Smeltzer Hamilton Ont $63,525, D C Smith Kingston Ont $677,475, D R Smith Hamilton Ont $627,782, G R Smith Vancouver BC $66,000, M J Smith Burnaby BC $94,510, R W Smith Kingston Ont $192,650, V H Smith Kingston Ont $325,850, P R Smy Edmonton Alta $105,060, D E Smylie Downsview Ont $54,537, V Snieckus Waterloo Ont $67,000, G J Sofko Saskatoon Sask $91,000, T S Sorensen Calgary Alta $56,900, P G Sorenson Saskatoon Sask $125,738, F Soumis Montréal Qué $103,200, V Souza Machado Guelph Ont $52,000, S A Sparace Montréal Qué $59,653, M E Spencer Edmonton Alta $79,023, I D Spenser Hamilton Ont $66,968, E T C Spooner Toronto Ont $55,500, J B Sprague Guelph Ont $56,611, L M Srivastava Burnaby BC $70,057, M St-Jacques Montréal Qué $62,043, L E St-Pierre Montréal Qué $64,000, S A St-Pierre Québec Qué $100,000, D G Stairs Montréal Qué $1,646,000, D W Stanley Guelph Ont $167,666, R G Stanton Winnipeg Man $96,413, R P Steer Saskatoon Sask $50,000, Y Stepanenko Montréal Qué $167,728, K J Stevenson Calgary Alta $68,520, R M W Stevenson Guelph Ont $76,624, F R Steward Fredericton NB $93,220, R Stewart Vancouver BC $50,000, H F Stich Vancouver BC $121,429, M J Stillman London Ont $99,126, B P Stoicheff Toronto Ont $300,170, K B Storey Ottawa Ont $105,483, R K Storms Montréal Qué $59,946, J B Stothers London Ont $61,648, D Strangway Vancouver BC $866,264, D W Strangway Toronto Ont $103,180, G W Stratton Truro NS $66,897, J O Strom-Olsen Montréal Qué $106,000, D F Strong St John's Nfld $122,500, S S Stuchly Ottawa Ont $50,085, R E Subden Guelph Ont $72,964, C Y Suen Montréal Qué $51,224, J D Summers Guelph Ont $88,173, J C Sutton Guelph Ont $154,184, J V Svoboda Montréal Qué $146,364, T W Swaddle Calgary Alta $50,000, H J Swatland Guelph Ont $52,595, J F Sykes Waterloo Ont $113,942, B A Syrett Ottawa Ont $72,066, B Szabados Hamilton Ont $127,264, W A Szarek Kingston Ont $142,507, J Toth Edmonton Alta $105,020, B Tabarrok Toronto Ont $130,540, W H Tam London Ont $50,356, A Tapucu Montréal Qué $174,107, P Taras Montréal Qué $282,963, S E Tavares Kingston Ont $134,517, F A Tavenas Québec Qué $50,085, D E Taylor Edmonton Alta $56,091, D P Taylor Hamilton Ont $107,192, F J R Taylor Vancouver BC $58,106, I E P Taylor Vancouver BC $78,203, P A Taylor Hamilton Ont $81,513, A Tessier Québec Qué $52,888, D Theall Peterborough Ont $53,280, D A Thompson Hamilton Ont $101,329, J E Thompson Waterloo Ont $140,431, M Thompson Toronto Ont $292,465, K Thomson Québec Qué $59,901, T A Thorpe Calgary Alta $206,715, R Tinawi Montréal Qué $77,278, S S Tobe Toronto Ont $80,000, D P Toews Wolfville NS $75,909, J M Toguri Toronto Ont $152,246, F W Tompa Waterloo Ont $95,842, T H Topper Waterloo Ont $62,355, G H N Towers Vancouver BC $156,852, O Trass Toronto Ont $258,040, A M Treisman Vancouver BC $52,868, D Tromans Vancouver BC $57,700, J Trotter Vancouver BC $72,000, D D Tsichritzis Toronto Ont $50,529, W K Tso Hamilton Ont $81,746, J K Tsotsos Toronto Ont $615,739, J Tulip Edmonton Alta $143,600, E Tulving Toronto Ont $60,659, M A Tung Vancouver BC $50,085, R A Turkington Vancouver BC $99,000, C J Turner Toronto Ont $56,185, M T Tyree Toronto Ont $55,094, H Umezawa Edmonton Alta $52,000, B W Unger Calgary Alta $66,245, W G Unruh Vancouver BC $113,413, Z Valenta Fredericton NB $50,000, J P Valleau Toronto Ont $73,468, M H Van Emden Waterloo Ont $177,459, W T H Van Oers Winnipeg Man $208,000, C H Vanderwolf London Ont $80,344, S A Vanstone Waterloo Ont $125,964, J M Varah Vancouver BC $89,000, J Veizer Ottawa Ont $56,400, J E S Venart Fredericton NB $214,305, A N Venetsanopoulos Toronto Ont $82,774, D P S Verma Montréal Qué $248,000, M Vidyasagar Waterloo Ont $452,800, L C Vining Halifax NS $105,323, J Vlachopoulos Hamilton Ont $94,740, E W Vogt Vancouver BC $75,000, B Volesky Montréal Qué $82,472, R C Von Borstel Edmonton Alta $131,500, Z G Vranesic Toronto Ont $172,267, J C Waddington Hamilton Ont $134,000, N Wagner Calgary Alta $451,583, D B Walden London Ont $88,924, D C Walker Vancouver BC $56,000, G A H Walker Vancouver BC $99,025, R G Walker Hamilton Ont $118,430, J Walsh St John's Nfld $112,000, C J Walters Vancouver BC $131,465, J K S Wan Kingston Ont $94,818, P J Wangersky Halifax NS $123,094, S E Wanke Edmonton Alta $108,020, M A Ward Calgary Alta $194,740, J Warkentin Hamilton Ont $69,465, R A J Warren Vancouver BC $105,775, A P Watkinson Vancouver BC $101,349, A K Watson Ste-Anne-de-Bellevue Qué $70,000, G C Weatherly Toronto Ont $57,700, D T Webb Kingston Ont $60,260, G R B Webster Winnipeg Man $56,238, J M Webster Burnaby BC $59,085, G F Weetman Vancouver BC $66,860, W H Wehlau London Ont $69,000, J A Weil Saskatoon Sask $54,000, R W Wein Fredericton NB $185,222, F Weinberg Vancouver BC $232,498, M Weisbart Antigonish NS $83,000, W G Wellington Vancouver BC $54,554, D E Wells Fredericton NB $125,890, G F West Toronto Ont $131,900, G E G Westermann Hamilton Ont $51,198, D W S Westlake Edmonton Alta $97,024, I Q Whishaw Lethbridge Alta $58,220, B L White Vancouver BC $170,000, S H Whitesides Montréal Qué $65,999, C Whitfield Guelph Ont $57,000, S G Whittington Toronto Ont $50,889, K Wiesner Fredericton NB $67,337, D S Wilkinson Hamilton Ont $90,714, H Williams St John's Nfld $66,000, J P Williams Toronto Ont $130,915, F R Wilson Fredericton NB $120,205, M A Winnik Toronto Ont $313,417, S G Withers Vancouver BC $61,000, I H Witten Calgary Alta $50,875, Wolfe Kingston Ont $172,840, C M Wood Hamilton Ont $155,332, P E Wood Hamilton Ont $189,912, R J Woodham Vancouver BC $391,607, R T Woodhams Toronto Ont $88,240, J Woods Lethbridge Alta $134,815, C M Woodside Ottawa Ont $274,481, J C Woolley Ottawa Ont $52,900, D W Wright Waterloo Ont

SCIENCE AND TECHNOLOGY—*Concluded*

$837,596, G R Wyatt Kingston Ont $62,205, R C Wyndham Toronto Ont $85,616, J R Wynnyckyj Waterloo Ont $150,242, K Yates Toronto Ont $69,400, P Yates Toronto Ont $64,554, R N Yong Montréal Qué $60,500, T S Yoon Toronto Ont $232,000, D York Toronto Ont $107,270, L Young Vancouver BC $77,042, R P Young Kingston Ont $208,289, M M Yovanovich Waterloo Ont $209,151, S E Zalik Edmonton Alta $50,085, L O Zamir Laval-des-Rapides Qué $70,068, J V Zidek Vancouver BC $68,286, E Zouros Halifax NS $54,500.

SECRETARY OF STATE $3,002,808,349

Department $2,945,574,528

OFFICIAL LANGUAGES PROGRAM $239,390,303

Grants to non-profit voluntary associations for the promotion of the use of official languages $1,848,661—Académie française receveur des fondations de l'Institut de France Paris France $400,000, Biennale de la langue française Paris France $50,000, Canadian Parents for French Ontario Toronto Ont $80,000, Canadian Parents for French Ottawa Ont $184,310, Canadian Parents for French British Columbia Chapter Vancouver BC $50,000, National Sport and Recreation Centre Vanier Ont $120,827.

Grants to support national federations, provincial associations as well as other groups, associations or institutions promoting the development of official language minority communities $17,055,684—Activités-Jeunesse "1980" Inc Moncton NB $210,000, Alliance Québec Montréal Qué $1,150,000, Assoc canadienne-française de l'Alberta régionale d'Edmonton Edmonton Alta $76,000, Assoc canadienne-française de l'Ontario de Prescott-Russell Alfred Ont $55,000, Assoc canadienne-française de l'Ontario Ottawa Ont $866,000, Assoc canadienne-française de l'Alberta régionale de Calgary Edmonton Alta $89,050, Assoc canadienne-française de l'Alberta provincial Edmonton Alta $260,500, Assoc canadienne-française de l'Ontario Grand Nord Inc Hearst Ont $50,500, Assoc canadienne-française de l'Alberta régionale de Rivière-la-Paix Falher Alta $71,500, Assoc canadienne-française de Cochrane Iroquois Falls Ont $50,500, Assoc canadienne-française de l'Alberta régionale de St-Paul St-Paul Alta $57,000, Assoc canadienne-française de l'Ontario-Rive Nord Elliot Lake Ont $50,000, Assoc canadienne-française de l'Ontario ACFO Ottawa Ont $58,000, Assoc Culturelle franco-ténoise Yellowknife NWT $96,500, Assoc culturelle franco canadienne de la Saskatchewan Regina Sask $470,950, Assoc de la presse francophone hors Québec Ottawa Ont $245,266, Assoc des Francophones du Nord-Ouest de l'Ontario Thunder Bay Ont $80,500, Assoc des parents du programme cadre de français Vancouver BC $53,075, Assoc des Scouts du Canada Centre National Montreal Que $93,598, Assoc Francophone de St John's St John's Nfld $62,000, Assoc Francophone du Labrador Labrador City Nfld $90,550, Assoc Jeunesse Fransaskoise Inc Saskatoon Sask $115,590, Assoc of Quebec Regional English Media Aqrem Ste Anne de Bellevue Que $90,000, Assoc canadienne-française de l'Ontario régionale de Timmins Timmins Ont $50,000, Assoc canadienne-française de l'Ontario Région Témiskaming New Liskeard Ont $50,000, Centre Culturel Franco-Manitobain Saint-Boniface Man $185,000, Centre Culturel la Ronde Inc Timmins Ont $70,000, Centre d'Activités Françaises Penetanguishene Ont $80,000, Centre Regional de Loisirs Culturel Inc Kapuskasing Ont $106,000, Chateauguay Valley English Speaking People's Assoc Huntingdon Que $93,800, Commission culturelle Fransaskoise Inc Regina Sask $124,150, Committee for Anglophone Social Action New Carlisle Que $110,000, Conseil Acadien de Développement Economique Urbainville Wellington PEI $53,420, Conseil Canadien de la Coopération Levis Que $89,500, Conseil de la Coopération de la Saskatchewan Regina Sask $64,750, Conseil de Promotion et de Diffusion de la Culture Moncton NB $105,300, Conseil des Organismes Francophones du Toronto Métropolitain Centre Francophone Toronto Ont $108,000, Conseil Economique du Nouveau-Brunswick Inc Moncton NB $70,000, Conseil Jeunesse Provincial Saint Boniface Man $163,000, Direction Jeunesse Ottawa Ont $215,000, English Speaking Townshippers Assoc Sherbrooke Que $210,000, Faculté Saint-Jean Edmonton Alta $55,500, Fédération Acadienne Nouvelle-Ecosse Halifax NS $825,138, Fédération des Elèves Secondaire Franco-Ontarien FESFO Inc Ottawa Ont $130,600, Fédération des Femmes Canadiennes-Françaises Ottawa Ont $333,059, Fédération des Francophones de Terre-Neuve et Labrador St John's Nfld $133,701, Fédération des Francophones Hors Québec Ottawa Ont $700,691, Fédération des Jeunes Canadiens-Français Ottawa Ont $336,762, Fédération des Scouts Atlantique Moncton NB $65,000, Fédération Provinciale des Comités de Parents Winnipeg Man $138,000, Fédération des Associations de Parents et Instituteurs de Langue Française Ontario Ottawa Ont $85,000, Festival de la Chanson de Granby Inc Granby Que $56,984, Francophonie jeunesse de l'Alberta Edmonton Alta $92,500, Guides Catholiques du Canada Montreal Que $155,771, Institut Développement Commun Comté de Digby NS $77,247, Jeunesse Acadienne Limitée Urbainville PEI $83,000, Le Centre Culturel Français de l'Okanagan Kelowna BC $52,150, Le Centre des jeunes de Sudbury Inc Sudbury Ont $120,000, Les Compagnons des Francs Loisirs North Bay Ont $52,000, Outaouais Alliance Hull Que $94,500, Quebec Farmers' Assoc Ste Anne de Bellevue Que $90,250, Quebec Young Farmers' Provincial Federation Ste Anne de Bellevue Que $65,000, Regroupement des Gens d'Affaires Inc Ottawa Ont $50,000, Société des Acadiens du Nouveau-Brunswick Petit Rocher NB $577,000, Société des Jeux de l'Acadie Inc Petit Rocher NB $76,000, Société Franco-Manitobaine Saint-Boniface Man $630,000, Société Nationale des Acadiens Shédiac NB $80,465, Société Saint Pierre les Trois Pignons Chéticamp NS $60,000, Société Saint Thomas d'Aquin Summerside PEI $405,000, Terre-Neuviens Français Cap St Georges Nfld $108,700, Théâtre Action Ottawa Ont $89,000, Théâtre du P'tit Bonheur Toronto Ont $56,000, Troupe de la Seizième Vancouver BC $62,300, Université de Moncton NB $300,000, Voice of English Quebec Quebec $100,000.

Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools $212,832,601—Conseil des Ministres de l'Education Toronto Ont $15,527,863 Ecoles privées de l'Ontario Ottawa Ont $125,920, Federation Independent School Assoc Vancouver BC $326,779, Manitoba Federation of Independent Schools Inc Winnipeg Man $124,374, Minister of Finance and Industry Province of New Brunswick Fredericton NB $30,876,083, Minister of Finance Province of British Columbia Victoria BC $8,558,638, Minister of Finance Province of Saskatchewan Regina Sask $3,798,137, Ministre des Finances Province de Québec Que $80,860,011, Newfoundland Exchequer Account St John's Nfld $3,235,234, Provincial Treasurer Province of Nova Scotia Halifax NS $4,082,739, Provincial Treasurer Province of Alberta Edmonton Alta $6,857,250, Provincial Treasurer Province of Prince Edward Island Charlottetown PEI $1,339,914, Treasurer Province of Ontario Toronto Ont $49,777,624, Trésorier Provincial Province du Manitoba Winnipeg Man $6,497,256.

Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility $908,571—Government of the Northwest Territories Yellowknife NWT $310,629, Government of the Yukon Territory Whitehorse YT $597,942.

SECRETARY OF STATE—*Continued*

Contributions to institutions, associations and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education $718,235—Canadian Association of Second Language Teachers Inc Winnipeg Man $172,758, Canadian Parents for French Ottawa Ont $129,500, Centre International de Recherche sur le Bilinguisme Université Laval Ste Foy Que $90,910.

Contributions to non-profit voluntary associations and non-federal public administrations for the promotion of the use of official languages $3,135,046—Centre de Recherche en Droit Privé et Comparé du Québec Montréal Que $139,573, Centre de Traduction et de Documentation Juridiques Ottawa Ont $267,149, Centre de Traduction et de Terminologie Juridiques Université de Moncton Moncton NB $380,534, Comité consultatif interministériel sur les langues officielles Fredericton NB $298,907, Cypihot-Galarneau Service Converto-Braille Hull Que $50,000, Department of the Attorney General Winnipeg Man $300,000, Fitness and Amateur Sport Ottawa Ont $68,082, Health New Brunswick Santé Nouveau-Brunswick Fredericton NB $74,602, Heritage Canada Foundation Ottawa Ont $69,879, Institut Joseph Dubuc Inc Winnipeg Man $65,800, Minister of Finance and Industry Province of New Brunswick Fredericton NB $177,000, Ministry of Community and Social Services Toronto Ont $50,000, Ministry of Consumer and Commercial Relations Toronto Ont $50,000, Ministry of Attorney General Toronto Ont $228,100.

Contributions in respect of national federations and provincial associations as well as other groups, associations or institutions promoting the development of official language minority communities $2,891,505—Assoc de la Presse Francophone Hors Québec Ottawa Ont $121,613, Canada Trust en fidéicommis pour la fondation du quotidien francophone du Nouveau-Brunswick Saint-Jean NB $90,000,Centre culturel Colombien Vancouver BC $140,000, Cercle Français de Fredericton Inc Fredericton NB $77,500, Cercle Français de la Miramichi Newcastle NB $82,500, Comité Fransaskois de Debden Inc Debden Sask $118,800, Fédération Culturelle des Canadiens Français Saint-Boniface Man $350,158, Fédération des Franco-Colombiens Vancouver BC $476,790, Production de l'Etoile Inc Théâtre populaire de l'Acadie Caraquet NB $65,000, Provincial Treasurer Province of Nova Scotia Halifax NS $300,000, Société historique de Lourdes Inc Notre-Dame de Lourdes Man $50,000.

EDUCATION SUPPORT PROGRAM $2,571,617,813

Contributions to post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development $8,309,675—Acadia University Acadia NS $250,000, Asia Pacific Business Centre Vancouver BC $246,892, Carleton University Ottawa Ont $336,150, Centre de recherche informatique de Montreal Inc Montreal Que $920,824, Centre d'étude en enseignement du Canada Quebec Que $250,000, Concordia University Montreal Que $753,616, Dalhousie University Halifax NS $95,890, Ecole Polytechnique Montreal Que $369,765, Laurentian University of Sudbury Sudbury Ont $522,541, McGill University Faculty of Engineering Montreal Que $700,000, McMaster University Hamilton Ont $417,254, Memorial University of Newfoundland St John's Nfld $50,000, Saint-Mary's University Halifax NS $178,563, The University of Alberta Edmonton Alta $104,664, The University of Manitoba Winnipeg Man $800,000, Université du Québec à Chicoutimi Chicoutimi Que $90,000, Université du Quebec a Montreal Montreal Que $264,962, Université Laval Ste Foy Que $227,250, Université de Montreal Montreal Que $102,461, University of Calgary Calgary Alta $676,679, University of New Brunswick Fredericton NB $114,000, University of Ottawa Ottawa Ont $214,250, University of Prince Edward Island Charlottetown PEI $163,000, University of Waterloo Waterloo Ont $263,041, University of Windsor Windsor Ont $107,228.

Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 $2,277,795,375—Government of the Northwest Territories Yellowknife NWT $4,217,875, Government of the Yukon Territory Whitehorse YT $2,245,000, Minister of Finance Province of Nova Scotia Halifax NS $91,688,000, Minister of Finance Province of Prince Edward Island Charlottetown PEI $13,273,000, Minister of Finance and Industry Province of New Brunswick Fredericton NB $75,106,000, Minister of Finance Province of British Columbia Victoria BC $299,225,000, Ministre des Finances Province de Quebec Quebec Que $461,172,000, Newfoundland Exchequer Account St John's Nfld $60,611,000, Provincial Treasurer Provinces of: Alberta Edmonton Alta $205,676,000, Manitoba Winnipeg Man $111,699,000, Ontario Toronto Ont $832,078,500, Saskatchewan Regina Sask $120,804,000.

The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act $285,512,763

CITIZENSHIP AND CULTURE PROGRAM $134,566,412

Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth $24,615,896—Action éducation des femmes Ottawa Ont $65,750, Alberni District Secondary School Port Alberni BC $57,504, Alberta Status of Women Action Committee Edmonton Alta $81,000, Alberta Women's News Magazine Edmonton Alta $70,500, Anne Stevenson Junior High School Williams Lake BC $53,986, Assoc des femmes collaboratrices St Laurent Que $140,000, Assoc Feminine d'education et d'action social Montreal Que $91,055, Batocne Centenary Corporation Saskatoon Sask $58,000, Business and Professional Women's Assoc of Yellowknife Yellowknife NWT $55,000, Canadian Congress For Learning Opportunities for Women Toronto Ont $241,940, Canadian Day Care Advocacy Assoc Ottawa Ont $143,326, Canadian Federation of Student Services Toronto Ont $50,000, Canadian Legal Advocacy Information and Research Assoc of the Disabled Ottawa Ont $65,000, Canadian Mental Assoc Toronto Ont $50,000, Canadian Research Institute for the Advancement of Women Ottawa Ont $346,726, Canadian Women Studies Downsview Ont $98,635, Cerelac Inc St Felicien Que $85,000, Coalition of Provincial Organizations of the Handicapped Winnipeg Man $349,000, Community Services Council St John's Nfld $50,000, Conseil d'intervention pour l'acces des femmes au travail Inc Montreal Que $57,012, Corner Brook Status of Women Council Corner Brook Nfld $71,652, Federation des femmes canadiennes françaises Ottawa Ont $115,000, Federation des femmes du Quebec Montreal Que $75,548, Federation of Women Teachers' Assoc of Ontario Inc Toronto Ont $51,748, Frontiers Foundation Inc Toronto Ont $100,000, Horizons Manitoba Women's Newspaper Inc Winnipeg Man $65,828, Independant Living Centre Kitchener Ont $65,000, Initiative d'un mouvement d'animation jeunesse pour l'annee internationale de la jeunesse Montreal Que $132,384, Institut canadien d'education des adultes Montreal Que $216,675, Le Plein Air Aventure la Sterne Inc Montreal Que $50,000, Les ailes de Roberval Inc Roberval Que $50,000, L'R des centres de femmes du Quebec Montreal Que $51,428, Manitoba Action Committee on the Status of Women Winnipeg Man $116,300, Mokami Status of Women Council Happy Valley Nfld $51,000, Naissance Renaissance Montreal Que $62,770, National Assoc of Women and the Law Ottawa Ont $127,495, National Voluntary Organizations Coalition Ottawa Ont $126,000, National Watch on the Images of Women in the Media Inc Vancouver BC $172,000, New Film Group Montreal Que $90,371, New Brunswick Women's Network Fredericton NB $65,728, Northwestern Ontario Women's

SECRETARY OF STATE—*Continued*

Decade Council Thunder Bay Ont $90,000, Nouveau Depart Montreal Que $50,000, Oasis St-Sauveur des Monts Inc St-Sauveur des Monts Que $100,000, Ontario Assoc of Interval and Transition Houses Toronto Ont $60,520, Regroupement provincial des maisons d'hebergement et de transition pour femmes victimes de violence Montreal Que $70,450, Relais-Femmes de Montreal Inc Montreal Que $81,000, Resources for Feminist Research Centre for Women's Studies Education Toronto Ont $54,700, Saskatchewan Battered Women's Advocacy Network Regina Sask $70,150, Saskatchewan Women's Resources Regina Sask $88,300, St John's Status of Women Council St John's Nfld $60,240, Status of Women Society Regina Sask $128,300, Terry Fox Canadian Youth Centre Ottawa Ont $330,000, The Canadian Assoc for Adult Education Toronto Ont $200,500, The Duke of Edinbourgh's Award in Canada Toronto Ont $100,000, Vancouver Status of Women Vancouver BC $75,400, Women's Research Centre Vancouver BC $96,918.

Grants to friendship centres, native women's groups, native community groups and native newspapers $25,852,332—Aboriginal Multi-media Society of Alberta Edmonton Alta $434,282, Alberta Native Women's Assoc Edmonton Alta $100,000, Algonquin Council of Western Quebec Val d'Or Que $52,183, Alliance Autochtone du Quebec Hull Que $457,431, Assoc of Iroquois and Allied Indians London Ont $139,209, Assoc of Metis and Non-Status Indians of Saskatchewan Regina Sask $760,312, Battleford's Indian and Metis Friendship Centre North Battleford Sask $209,963, Bonnyville Canadian Native Friendship Centre Bonnyville Alta $186,486, British Columbia Native Women's Society Kamloops BC $56,700, Calgary Native Friendship Society Calgary Alta $195,613, Canadian Native Friendship Centre Edmonton Alta $188,916, Can-Am Friendship Centre of Windsor Windsor Ont $85,336, Carrier Sekani Tribal Council Prince George BC $65,216, Centre d'amitie autochtone de Senneterre Inc Senneterre Que $120,502, Centre d'amitie autochtone de Quebec Inc Loretteville Que $170,806, Centre d'amitie autochtone de La Tuque Inc La Tuque Que $155,299, Committee for Original Peoples Entitlement Inuvik NWT $285,243, Conseil Attikamek-Montagnais Village des Hurons Que $147,380, Council for Yukon Indians Whitehorse YT $576,351, Cree Indian Centre of Chibougamau Inc Chibougamau Que $162,772, Dauphin Friendship Centre Inc Dauphin Man $150,932, Deh Cho Society Friendship Centre Fort Simpson NWT $105,095, Dene Nation Yellowknife NWT $358,383, Doh Day De Claa Indian Friendship Centre Prince George BC $153,744, Federation of Newfoundland Indians St George's Nfld $89,018, Femmes autochtones du Quebec Inc Montreal Que $191,407, First Nations Confederacy Inc Winnipeg Man $263,686, Flin Flon Indian-Metis Friendship Assoc Inc Flin Flon Man $155,191, Fort Erie Native Cultural Centre Fort Erie Ont $111,473, Fort Nelson-Liard Native Friendship Society Fort Nelson BC $106,474, Fort St John Friendship Society Fort St John BC $127,564, Friendship House Assoc of Prince Rupert Prince Rupert BC $128,638, Grand Council of the Crees of Quebec Val d'Or Que $105,672, Grand Council Treaty no 3 Kenora Ont $152,474, Grande Prairie Friendship Centre Grande Prairie Alta $153,154, Hamilton Regional Indian Centre Hamilton Ont $160,379, High Level Native Friendship Centre High Level Alta $92,735, High Prairie Native Friendship Centre High Prairie Alta $104,016, Indian Assoc of Alberta Edmonton Ata $454,241, Indian Friendship Centre in Sault Ste Marie Sault Ste Marie Ont $133,930, Indian News Media Stand Off Alta $272,818, Indian Youth Friendship Society Thunder Bay Ont $199,349, Indian Metis Friendship Centre of Prince Albert Corporation Prince Albert Sask $223,448, Ingamo Hall Friendship Centre Inuvik NWT $211,319, Ininew Friendship Centre Cochrane Ont $123,580, Interior Indian Friendship Society Kamloops BC $183,581, Inuit Broadcasting Corporation IBC Ottawa Ont $191,118, Keewatin Inuit Assoc Rankin Inlet NWT $315,353, Kermode Friendship Society Terrace BC $128,638, Kiginak Friendship Centre Inc La Ronge Sask $140,987, Kitikmeot Inuit Assoc Cambridge Bay NWT $322,353, Labrador Friendship Centre Happy Valley Labrador Nfld $166,015, Labrador Inuit Assoc Nain Labrador Nfld $275,152, Makivik Corporation Westmount Que $322,470, Manitoba Keewatinowi Okimakanac Inc Thompson Man $252,716, Manitoba Metis Federation Winnipeg Man $336,055, Mannawanis Native Friendship Centre Society St Paul Alta $82,697, Ma-Mow-We-Tak Friendship Centre Inc Thompson Man $197,274, Metis Assoc of Alberta Edmonton Alta $483,477, Metis Assoc of the Northwest Territories Yellowknife NWT $324,540, Micmac Native Friendship Centre Halifax NS $177,500, Mohawk Nation Que Kahnawake Que $107,835, Moose Jaw Native Friendship Centre Corporation Moose Jaw Sask $139,368, Moosonee Native Friendship Centre Moosonee Ont $112,482, Napi Friendship Assoc Pincher Creek Alta $122,303, National Assoc of Friendship Centres Ottawa Ont $482,211, Native Canadian Centre of Toronto Toronto Ont $228,570, Native Communications Society of Nova Scotia Sydney NS $250,100, Native Communications Society of the Western Northwest Territories Yellowknife NWT $239,878, Native Council of Nova Scotia Truro NS $263,494, Native Council of Prince Edward Island Charlottetown PEI $194,837, Native Education Concerns Group Winnipeg Man $85,000, Native Friendship Centre of Montreal Montreal Que $176,330, Native Women's Assoc of Canada Ottawa Ont $70,000, Native Women's Assoc of Northwest Territories Yellowknife NWT $70,000, Ne-Chee Friendship Centre Kenora Ont $134,266, New Brunswick Assoc of Metis and Non-Status Indians Fredericton NB $280,886, Niagara Regional Native Centre Niagara on the Lake Ont $173,870, Nishnawbe-Gamik Friendship Centre Inc Sioux Lookout Ont $168,539, North Bay Indian Friendship Centre North Bay Ont $154,496, North Coast Tribal Council Prince Rupert BC $65,627, Northwest Friendship Centre Inc Meadow Lake Sask $159,630, N'Amerind-London Friendship Centre London Ont $173,001, N'Swakamok Native Friendship Centre Sudbury Ont $160,379, Odawa Native Friendship Centre Inc Ottawa Ont $134,689, Okalakatiget Society Nain Labrador Nfld $128,384, Ontario Native Women's Assoc Thunder Bay Ont $50,000, Parry Sound Indian Friendship Centre Parry Sound Ont $123,458, Pauktuutit Inuit Women's Assoc Ottawa Ont $70,000, Port Alberni Friendship Centre Port Alberni BC $126,740, Portage Friendship Centre Inc Portage La Prairie Man $170,684, Quesnel Tillicum Society Quesnel BC $153,904, Red Lake Indian Friendship Centre Red Lake Ont $207,220, Regroupement des Centres d'Amitie Autochtone du Quebec Montreal Que $50,000, Riverton and District Friendship Centre Inc Riverton Man $85,994, Roaring Rapids Friendship Centre Fort Smith NWT $174,786, Rocky Native Friendship Centre Rocky Mountain House Alta $126,093, Sappujjijit Friendship Centre Rankin Inlet NWT $109,922, Saskatchewan Indian Women's Assoc Prince Albert Sask $54,468, Saskatchewan Native Communications Wheta Matowin Corporation Regina Sask $128,384, Saskatchewan Native Women's Assoc Regina Sask $87,090, Saskatoon Indian and Metis Friendship Centre Inc Saskatoon Sask $193,963, Selkirk Friendship Centre Incorporated Selkirk Man $184,222, Sik-Ooh-Kotok Friendship Society Lethbridge Slave Lake Alta $156,682, Native Friendship Centre Society Slave Lake Alta $156,460, Smithers Indian Friendship Centre Society Smithers BC $126,741, Swan River Indian Metis Friendship Centre Inc Swan River Man $177,103, The Pas Friendship Centre Inc The Pas Man $172,200, Thunderbird Friendship Centre Geraldton Ont $116,389, Tillicum Haus Society Nanaimo BC $141,740, Timmins Native Friendship Centre Timmins Ont $112,499, Tree of Peace Friendship Centre Yellowknife NWT $225,702, Union of Nova Scotia Indians Sydney NS $238,494, Union of British Columbia Indians Chiefs Vancouver BC $274,776, Union of New Brunswick Indians Fredericton NB $282,658, Union of Ontario Indians Toronto Ont $241,218, United Native Friendship Centre Fort Frances Ont $134,266, United Native Nations Vancouver BC $555,928, United Native Nations Friendship Society Vernon

SECRETARY OF STATE—*Continued*

BC $101,476, Vale Island Friendship Centre Hay River NWT $114,481, Valley Native Friendship Centre Society Duncan BC $126,740, Victoria Native Friendship Centre Victoria BC $215,760, Wa Wa Ta Native Communications Society Sioux Lookout Ont $333,275, Winnipeg Council of Treaty and Status Indians Winnipeg Man $54,689, Yorkton Friendship Centre Yorkton Sask $79,815.

Grants to voluntary groups, universities, institutions and individuals for promoting cultural development $12,561,969—Canadian Assoc of Chiefs of Police Ottawa Ont $66,000, Canadian Ethnocultural Council Ottawa Ont $129,000, Canadian Hispanic Congress Islington Ont $72,000, Canadian Jewish Congress Montreal Que $103,000, Centro Canadese Scuola E Cultura Italiana Toronto Ont $177,500, Chinese Canadian National Council Toronto Chapter Toronto Ont $80,000, CRJ-Society for Racial Justice in British Columbia Vancouver BC $93,700, Edmonton Immigrant Services Assoc Edmonton Alta $59,000, Federation of Canadian Municipalities Ottawa Ont $74,000, German-Canadian Congress Ottawa Ont $70,000, Greek Community of Metro Toronto Inc Toronto Ont $71,300, Hellenic Community of Montreal Montreal Que $61,760, Hellenic Federation Parents and Guardians Greater Montreal Montreal Que $55,580, Hutterian Education Committee Tourond Man $82,500, London Cross-Cultural Learner Centre London Ont $66,718, National Capital Alliance on Race Relations Ottawa Ont $69,000, National Congress of Italian Canadians Toronto Ont $50,000, National Federation of Pakistani-Canadians Ottawa Ont $64,700, Oasis Orientation Adjustment Services for Immigrants Society Vancouver BC $59,016, Ontario Institute Studies Education Toronto Ont $71,215, Ontario Council of Agencies Serving Immigrants Toronto Ont $92,000, Pacific Immigrant Resources Society PIRS Britannia Community Services Centre Vancouver BC $56,700, Patronat Italo-Canadien pour l'Assistance aux Immigrants Montreal Que $68,300, Regina Open Door Society Inc Regina Sask $59,500, Surrey Delta Immigrant Services Society Surrey BC $55,620, Toronto Board of Jewish Education Willowdale Ont $327,045, Ukrainian Canadian Committee Winnipeg Man $60,000, Ukrainian Canadian Committee Alberta Provincial Council Edmonton Alta $50,000, Ukrainian Community Development Committee-Manitoba Section Winnipeg Man $90,000, United Way of Canada Ottawa Ont $57,700.

Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their Provincial Capital $180,000

Canada Day celebrations $2,436,364—British Columbia Canada Day Committee Vancouver BC $68,000, Conseil pour Unité Canadienne Montreal Que $75,000, Vancouver Centennial Commission Vancouver BC $100,000.

Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $1,115,898—Assoc for Canadian Studies Ottawa Ont $161,500, Assoc of Canadian Community Colleges Canadian Studies Bureau Toronto Ont $300,103, Canadian Studies Foundation Stephenville Nfld $208,000, Carleton University Institute of Canadian Studies Ottawa Ont $58,100.

Payments under Lieutenant-Governors Superannuation Act $115,202

Supplementary retirement benefits—Former Lieutenant-Governors $38,098

Grant to the Province of Quebec towards the deficits of "Corporation Québec 1534-1984 Gaspé '84 and Percé '84" $1,717,314—Huot Jean-Germain Quebec Que $100,000, Ministre des Finances Gouvernement du Quebec Quebec Que $1,617,314.

Grants to organizations, institutions, individuals and groups involved in human rights activities $571,775—Human Rights Research and Education Ottawa Ont $68,000.

Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share $8,098,137—Minister of Finance Province of British Columbia Victoria BC $3,070,000, Ministère des finances provinces de Quebec Montreal Que $1,417,279, Provincial Treasurer Provinces of: Alberta Edmonton Alta $947,271, Manitoba Winnipeg Man $373,793, Ontario Toronto Ont $2,238,808.

Contributions to the provinces and territories towards the costs of language texts for citizenship classes $784,856—Provincial Treasurer Provinces of Alberta Edmonton Alta $100,000, British Columbia Victoria BC $380,000, Ontario Toronto Ont $237,126.

Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects; OPCAN $24,633,001—Assoc des collèges communautaires du Canada Toronto Ont $198,246, Canada Student Exchange Program Montreal Que $74,238, Canadian 4-H Council Ottawa Ont $425,505, Canadian Bureau for International Education Ottawa Ont $318,415, Canadian Council of Christians and Jews Toronto Ont $406,400, Interchange on Canadian Studies Edmonton Alta $144,025, National Action Committee on the Status of Women Toronto Ont $411,000, OPCAN Katimavik Montreal Que $19,537,828, Rehabilitation Resource Centre University of Calgary Calgary Alta $176,000, Society for Educational Visits and Exchanges in Canada Ottawa Ont $668,025, Terry Fox Canadian Youth Centre Ottawa Ont $759,535, University of Ottawa Research Services Ottawa Ont $500,000, Women's Legal Education and Action Fund Toronto Ont $101,215, YMCA of Metropolitan Toronto Toronto Ont $626,075.

Contributions to native associations, native women's groups, native communications societies, friendship centres and capital assistance for friendship centres $25,515,051—Aboriginal Radio Television Society Edmonton Alta $370,000, Atikokan Native Friendship Centre Atikokan Ont $85,946, Baffin Region Inuit Assoc Frobisher Bay NWT $328,556, Brandon Indian and Metis Friendship Centre Inc Brandon Man $158,132, Buffalo Narrows Friendship Centre Buffalo Narrows Sask $84,000, Cariboo Friendship Society Williams Lake BC $153,904, Central Okanagan Indian Friendship Society Kelowna BC $131,107, Centre d'amitié autochtone de Senneterre Inc Senneterre Que $182,383, Centre d'entraide autochtone de Val d'Or Val d'Or Que $155,417, Conayt Friendship Society Merrit BC $117,990, Council for Yukon Indians Whitehorse YT $65,361, Federation of Saskatchewan Indians Inc Prince Albert Sask $561,055, Government of Northwest Territories Yellowknife NWT $1,367,000, Indian and Metis Friendship Centre of Winnipeg Inc Winnipeg Man $192,464, Indian News Media Stand Off Alta $52,050, Inuit Broadcasting Corporation Ottawa Ont $1,631,450, Inuit Committee on National Issues Ottawa Ont $1,184,823, Inuit Tapirisat of Canada Ottawa Ont $751,231, Inuvialuit Communications Society Inuvik NWT $613,549, James Bay Cree Communications Society Val d'Or Que $412,630, Kiginak Friendship Centre La Ronge Sask $150,000, Lillooet Friendship Centre Society Lillooet BC $301,476, Lloydminster Native Friendship Centre Inc Lloydminster Sask $98,851, Louis Riel Metis Assoc of British Columbia Dawson Creek BC $105,890, Lynn Lake Friendship Centre Lynn Lake Man $150,889, Manitoba Metis Federation Winnipeg Man $336,055, Metis National Council Saskatoon Sask $1,068,680, Mic Mac Social and Economic Development Program Baie d'Espoir Nfld $68,018, Mikisew Broadcasting Corporation Inc Thompson Man $561,568, Missinipi Broadcasting Corporation La Ronge Sask $480,000, Mission Indian Friendship Centre Mission BC $186,740, Moose Mountain Friendship Centre Carlyle Sask $98,851, Naskapi Montagnais Inuit Assoc Northwest River Nfld $130,753, National Assoc of Friendship Centres Ottawa Ont $329,300, National Indian Brotherhood

SECRETARY OF STATE—*Continued*

Ottawa Ont $1,679,250, Native Communications Inc Thompson Man $240,700, Native Communications Society Terrace BC $376,600, Native Communications Society of British Columbia Vancouver BC $291,440, Native Communications Society of Nova Scotia Sydney NS $51,318, Native Communications Society of the Western Northwest Territories Yellowknife NWT $530,000, Native Council of Canada Ottawa $1,615,320, Native Council of Canada Alberta Edmonton Alta $65,929, Native Council of Manitoba Winnipeg Man $83,919, Native Women's Assoc of Canada $289,600, Nawican Friendship Centre Dawson Creek BC $126,741, Nishnawbe Aski Nation Toronto Ont $213,332, Nishnawbe-Gamik Friendship Centre Sioux Lookout Ont $76,330, Nistawoyou Assoc Friendship Centre Fort McMurray Alta $138,600, Northern Native Broadcasting Yukon Whitehorse YT $688,725, N'Swakamok Native Friendship Centre Sudbury Ont $67,557, Okalakatiget Communications Society Nain Labrador Nfld $494,360, Ontario Metis and Non-Status Indian Assoc Sault Ste Marie Ont $731,878, Pauktuutit-Inuit Women's Assoc Ottawa Ont $206,000, Qu'Appelle Valley Friendship Centre Inc Fort Qu'Appelle Sask $98,851, Regina Friendship Centre Corporation Regina Sask $248,953, Roaring Rapids Friendship Centre Fort Smith NWT $138,475, Sagitawa Friendship Centre Society Pearce River Alta $122,303, Skookum Jim Friendship Centre Whitehorse YT $136,841, Société de Communication Attikamek-Montagnaise Village des Hurons Que $770,000, St John's Native Friendship Centre St John's Nfld $78,385, Tansi Friendship Centre Society Chetwynd BC $85,994, Tagramiut Nipingat Inc Dorval Que $1,593,875, Vancouver Indian Centre Society Vancouver BC $199,160, Wawatay Native Communications Society Sioux Lookout Ont $671,750, YE SA TO Communications Society Whitehorse YT $150,972, Yorkton Friendship Centre Yorkton Sask $79,815, Zhahti Koe Friendship Centre Fort Providence NWT $102,335.

Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development $3,577,030—Affiliation of Multicultural Societies and Service Agencies of British Columbia Vancouver BC $71,000, Black Community Council of Quebec Inc Montreal Que $57,800, Calgary Multicultural Centre Service Group Calgary Alta $60,000, Canadian Arab Federation Islington Ont $75,000, Canadian Assoc of Chiefs of Police Ottawa Ont $95,099, Canadian Council for Multicultural and Intercultural Education CCMIE Edmonton Alta $125,265, Canadian Federation of Vietnamese Assoc Ottawa Ont $53,000, Canadian Folk Arts Council Toronto Ont $289,241, Centre Interculturel Monchanin Montreal Que $61,600, Citizenship Council of Manitoba Inc Winnipeg Man $125,000, Cross Cultural Communication Centre Toronto Ont $90,000, Department Community and Cultural Affairs Province of Prince Edward Island Charlottetown PEI $234,581, Hamilton and District Multicultural Council Hamilton Ont $53,000, Inter-Cultural Assoc of Greater Victoria Victoria BC $70,185, Maison internationale de la Rive Sud Inc Ville Brossard Que $60,000, Multicultural Council of Saskatchewan Inc Regina Sask $90,000, Multicultural Council of Windsor and Essex County Windsor Ont $52,500, Multicultural Society of Kelowna Kelowna BC $51,000, National Assoc of Canadians Origins in India Ottawa Ont $96,000, National Multicultural Theatre Assoc Toronto Ont $120,000, Prince Edward Island Multicultural Council Charlottetown PEI $52,040, Society for the Protection and Preservation of Black Culture in Nova Scotia Darmouth NS $70,000, St Catharines Folk Arts Council Multicultural Centre St Catharines Ont $50,400, Sudbury Multicultural Folk Arts Assoc Sudbury Ont $77,500, Thunder Bay Multicultural Assoc Thunder Bay Ont $66,800, University of Toronto Toronto Ont $350,000.

Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $1,633,033—Canadian Learning Materials Centre Killam Library Halifax NS $110,000, Centre d'étude en enseignement du Canada Quebec Que $728,544, The University of Western Ontario School of Business Administration London Ont $54,336, University of Ottawa Ottawa Ont $75,500, University of British Columbia Department Social Education Studies Faculty of Education Vancouver BC $60,700, University of Manitoba Faculty of Administrative Studies Winnipeg Man $75,000.

Contribution to the Dr Sun Yat-Sen Garden Society of Vancouver $500,000—Dr Sun Yat-Sen Garden Society of Vancouver Vancouver BC $500,000.

Contribution to the Vancouver Centennial Commission $150,000—Vancouver Centennial Commission Vancouver BC $150,000.

Contributions to organizations, institutions, and groups involved in human rights activities $195,456—Canadian Human Rights Foundation Montreal Que $81,500, Canadian Rights and Liberties Federation Ottawa Ont $65,000.

Contributions to the Court Challenges Program $275,000—Canadian Council on Social Development Ottawa Ont $275,000.

Social Sciences and Humanities Research Council $57,233,821

Doctoral completion fellowships $150,488

Doctoral completion fellowships renewals $144,450

Management reorientation fellowship renewals $40,530

Leave fellowships $3,112,325

Doctoral fellowships $5,647,374

Doctoral fellowships renewals $6,505,833

Post doctoral fellowships $2,110,559

Post doctoral fellowships renewals $1,202,820

Special MA scholarships $1,117,935

Jules and Gabrielle Léger fellowships $39,000

International conferences $585,140

International secretariats in Canada $56,674

International collaborative research $61,642

International congresses in Canada $86,500

Foreign scholars $83,961

Lectures abroad $26,445

International representation $120,035

Bilateral exchanges—Japan $33,034

Bilateral exchanges—Hungary $24,000

Bilateral exchanges—China $109,852—York University Downsview Ont $67,500.

Bilateral exchanges—France $42,626

Aid to small universities $525,000

Women and work $682,294—Marc Renaud Montreal Que $84,071, Danielle Juteau-Lee Montreal Que $73,676, Yolande J Cohen Montreal Que $85,205.

Population aging $970,188—Guelph University Guelph Ont $200,000, Université de Moncton Moncton NB $125,000, Grant Spencer Byron Hamilton Ont $79,751, University of Manitoba Winnipeg Man $85,000, Simon Fraser University Burnaby BC $85,000, University of Toronto Toronto Ont $100,000.

Presidential grants $599,207—Canadian Mediterranean Institute Ottawa Ont $150,000, Canadian Institute for Historical Micro Reproduction Ottawa Ont $250,000, The Shastri Indo-Canadian Institute Calgary Alta $50,000.

SECRETARY OF STATE—*Concluded*

Research grants $16,003,934—John F Helliwell Vancouver BC $84,352, Paul Hirschbuhl Ottawa Ont $50,280, Jonathan Derek Kaye Montreal Que $83,333, Frank C Langdon Vancouver BC $61,426, Edith Lucienne A Deleury Ste Foy Que $70,000, Melvin G Wiebe Kingston Ont $56,192, Wallace Earl Lambert Montreal Que $83,892, John S Holladay Toronto Ont $59,765, Ernest G Walker Saskatoon Sask $51,400, Lucien Poirier Quebec Que $69,613, Jacques Allard Montreal Que $79,161, Peter Daly Montreal Que $69,866, Gilles Dussault Ste Foy Que $87,760, Beverly Cavanaugh Kingston Ont $73,063, Joseph Lennards Toronto Ont $72,500, Rene Dussault Ste Foy Que $57,728, Rejean Landry Ste Foy Que $75,377, Roger Desnet Trois Rivieres Que $54,665, Jorge Noisi Montreal Que $63,364, Jane Gaskell Vancouver BC $60,259, Joseph Shaw Toronto Ont $55,000, Jacques Desautels Ste Foy Que $65,975, Francine M Mayer Montreal Que $57,400, Melvin J Lerner Waterloo Ont $52,581, Raymond Mougeon Toronto Ont $53,665, Jon Shapiro Vancouver BC $68,017, Richard Apostle Halifax NS $52,605, Fernando de Toro Ottawa Ont $53,160, Nicholas C David Calgary Alta $76,278, Mary McDonald Toronto Ont $70,189, Paul Healy Peterborough Ont $70,542, Paul A Crepeau Montreal Que $90,218, Jean-Jacques Chalifoux Quebec Que $61,071, Ronald Schlegel Waterloo Ont $62,195, Bernard Bernier Montreal Que $51,686, Yves Brillon Montreal Que $51,276, John McLeod Saskatoon Sask $64,925, H Cohen Montreal Que $75,071, H Stevenson Downsview Ont $60,000, Celine Lebourdais Montreal Que $58,595, Leroi Daniels Vancouver BC $51,980.

Major research grants $1,216,150—Marcel G Dagenais Montreal Que $119,934, Jacques Legare Montreal Que $217,332, Michael F Connelly Toronto Ont $267,914, Maurice Lemire Quebec Que $89,612, Ronald D Lambert Waterloo Ont $52,617, Hermut Kallman Ottawa Ont $108,155, Douglas N Jackson London Ont $99,351, Gerard Bouchard Chicoutimi Que $213,351.

Public awareness grants $12,000

Program grants $375,538—Merril Swain Toronto Ont $330,888.

Specialized collections $846,513

Managing the organization in Canada $683,802

Identification of themes $9,915

Family and the Socialization of Children $328,298

Major editorial grants $3,955,976—University of Toronto Toronto Ont $942,871, University of Toronto Press Toronto Ont $1,299,584, Université de Laval Quebec Que $383,336, McMaster University Hamilton Ont $346,289, Carleton University Ottawa Ont $97,999, Paul Hebert Poirier Quebec Que $172,473, University of Ottawa Ottawa Ont $277,190, University of Victoria Victoria BC $231,328, Université de Sherbrooke Sherbrooke Que $161,599.

General research grants $798,264—University of Manitoba Winnipeg Man $50,750, University of Toronto Toronto Ont $103,140, York University Toronto Ont $70,865, Université de Laval Quebec Que $70,412, Université de Montreal Montreal Que $75,260.

Learned journals $2,610,649

Scholarly publications $1,084,999—Social Science Federation of Canada Ottawa Ont $404,862, Canadian Federation for the Humanities Ottawa Ont $680,137.

Scholarly conference $694,717

Aid to scholarly associations $1,824,322—Social Science Federation of Canada Ottawa Ont $467,413, Canadian Federation for the Humanities Ottawa Ont $460,217.

Human context of science and technology $359,326—Edmund Sullivan Toronto Ont $58,847, Jim Harding Regina Sask $79,480.

Canadian studies research tools $2,351,506—Robert Alan Richardson London Ont $74,560, Glenbow Alberta Institute Calgary Alta $70,000, John Stewart Murdoch James Bay Que $66,913, Centre Academie Canadienne en Italie Ottawa Ont $55,340, University of Winnipeg Winnipeg Man $66,437, Howard R Fink Montreal Que $86,823, Guy Lecavalier Montreal Que $51,529, Gaston St Hilaire Sept Iles Que $54,754, Peter M Leslie Kingston Ont $64,680, Delloyd J Guth Vancouver BC $62,205, Ukrainian Museum of Canada Saskatoon Sask $71,765, Robert J Montagne Ottawa Ont $54,220, Seminaire de Sherbrooke Sherbrooke Que $71,001, Andre Cote Chicoutimi Que $52,785, St Thomas More College Saskatchewan Sask $70,244, Paul Aubin Quebec Que $65,508.

SOLICITOR GENERAL $124,266,897

Department $95,293,782

Grant to the Canadian Association of Chiefs of Police $50,000

Grant to the Canadian Association for the Prevention of Crime $125,000

Grant to the John Howard Society $50,000

Grants to authorized after-care agencies $1,820,050—Assoc des services de réhabilitation sociale Quebec Montreal Que $145,000, Canadian Assoc of Elizabeth Fry Societies Ottawa Ont $602,650, Canadian Criminal Justice Assoc Ottawa Ont $115,000, Church Council on Justice Ottawa Ont $55,000, John Howard Society of Canada Ottawa Ont $630,000, Prison Arts Foundation Brantford Ont $62,000, Salvation Army Toronto Ont $90,000, St Leonard's Society of Canada Windsor Ont $120,400.

Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General $1,760,032—Centre Local de Services Communautaires St Hubert St Hubert Que $83,350, Children's Home of Winnipeg Winnipeg Man $64,242, Dalhousie University Halifax NS $50,000, Kent County Task Force Chatham Ont $71,487, National Joint Commission of the CACP and FCS Ottawa Ont $129,853, Simon Fraser University Burnaby BC $70,000, Université de Montréal Montreal Que $130,250, University of Toronto Toronto Ont $105,000, Vancouver Police Department Vancouver BC $115,945.

Core Funding to National Voluntary Organizations $216,513—Canadian Training Institute Downsview Ont $95,000, National Assoc Active in Criminal Justice Ottawa Ont $68,457, Seventh Step Society of Canada Calgary Alta $53,056.

Grants to the provinces and territories for the implementation of the Young Offenders Act $12,500,000—Government of Northwest Territories Yellowknife NWT $250,000, Government of Yukon Whitehorse YT $250,000, Minister of Finance Province of Alberta Edmonton Alta $1,125,000, Minister of Finance Province of British Columbia Victoria BC $1,250,000, Minister of Finance Province of Manitoba Winnipeg, Man $750,000, Minister of Finance Province of New Brunswick Fredericton NB $500,000, Minister of Finance Province of Newfoundland St John's Nfld $500,000, Minister of Finance Province of Nova Scotia Halifax NS $625,000, Minister of Finance Province of Prince Edward Island Charlottetown PEI $250,000, Minister of Finance Province of Saskatchewan Regina Sask $750,000, Ministre des Finances Province de Quebec Quebec Que $2,500,000, Treasurer of Ontario Province of Ontario Toronto Ont $3,750,000.

Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development of information and record-keeping systems relative to the implementation of the Young Offenders Act $1,683,243—Children's Home of Winnipeg Winnipeg Man $64,410, Department of

SOLICITOR GENERAL—*Concluded*

Social Services of Saskatchewan Regina Sask $129,183, Department of the Solicitor General Edmonton Alta $74,680, Foundation Carrefour Jeunes Quebec Que $50,679, Fraser Correctional Resources Society Burnaby BC $61,569, Government of the Northwest Territories Department of Social Services Yellowknife NWT $55,348, Government of Nova Scotia Department of Social Services Halifax NS $152,759, John Howard Society of Canada Ottawa Ont $52,585, Ministry of the Attorney General of Ontario Toronto Ont $60,123, Minister of Correctional Services Scarborough Ont $157,132, Minister of Finance Province of New Brunswick Department of Justice Fredericton NB $158,654, Ontario Social Development Council Toronto Ont $53,994, Province of British Columbia Ministry of the Attorney General Vancouver BC $137,467, Province of Manitoba Department of Social Services Winnipeg Man $118,250, Province of Prince Edward Island Department of Justice Charlottetown PEI $55,000.

Contributions under the Young Offenders Act for cost-sharing with the provinces and territories $77,088,944—Government of the Northwest Territories Yellowknife NWT $1,026,488, Minister of Correctional Services Scarborough Ont $38,890,954, Province of Alberta Edmonton Alta $13,561,716, Province of British Columbia Vancouver BC $11,707,047, Province of New Brunswick Fredericton NB $3,033,249, Province of Newfoundland St John's Nfld $811,500, Province of Nova Scotia Halifax NS $3,160,765, Province of Prince Edward Island Charlottetown PEI $72,225, Province of Saskatchewan Regina Sask $4,825,000.

Correctional Service $1,249,425

Pensions and other employee benefits $162,690

Penitentiary inmates accident compensation $57,672

Payments to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty $38,372

Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services $990,691—Allied Indian and Metis Society Native Liaison Program Vancouver BC $130,000, ARCAD Duvernay Que $52,456, Burwash Native Peoples Project Sudbury Ont $89,250, Canadian Training Institute Downsview Ont $59,202, Frontier College Toronto Ont $75,700, M2W2 Association New Westminster BC $55,000, Native Clan Organization Inc Winnipeg Man $113,172, Native Counselling Service of Alberta Edmonton Alta $195,426, Operation Springboard Toronto Ont $77,604.

Royal Canadian Mounted Police $27,723,690

LAW ENFORCEMENT PROGRAM $27,723,690

Grant to the Royal Canadian Mounted Police Veterans Association $2,500

Grant to the International Association of Chiefs of Police $1,680

Payments, in the nature of Workmen's Compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty $362,589

Grant to the Claude Brunelle Memorial Scholarship Fund $10,000

Pensions under the Royal Canadian Mounted Police Pension Continuation Act $24,499,357

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty $2,449,139

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty $83,009

Contributions to non-RCMP candidates attending Canadian Police College courses $315,416

SUPPLY AND SERVICES $1,790,018

Department $1,584,747

Contributions to organizations, associations and individuals for projects to promote public technology $1,584,747—Youth Science Foundation Ottawa Ont $310,000.

Statistics Canada $205,271

Inter-American Statistical Institute $40,628

International Statistical Institute $1,706

International Association for Research in Income and Wealth $1,787

Financial support to the Conference on Survey Methods for Agriculture Statistics $8,220

Massachusetts Institute of Technology Cambridge Mass USA $50,000

National Exhibitions and Major Fairs Program $30,000

Challenge 85 Summer Employment Program Ottawa Ont $72,930

TRANSPORT $971,552,948

Department $335,898,996

DEPARTMENTAL ADMINISTRATION PROGRAM $3,328,183

Grant for transportation research to universities, other organizations, university students and other individuals $1,123,225—Universities of: British Columbia Vancouver BC $130,000, Dalhousie Halifax NS $106,000, Manitoba Winnipeg Man $95,000, Montreal Montreal Que $175,000, New Brunswick Fredericton NB $70,000, Queen's Kingston Ont $52,000, Toronto Toronto Ont $272,000.

Grant to National Transportation Week Committee $20,000

Contributions to provinces and agencies in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under Subsidiary Agreements to Economic and Regional Development Agreements $617,255—Province of Manitoba Winnipeg Man $539,702.

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in the costs of establishing and operating a pavilion at Expo 86: Provinces of Nova Scotia and Prince Edward Island $1,000,000—Provinces of: Nova Scotia Halifax NS $500,000, Prince Edward Island Charlottetown PEI $500,000.

Contributions for the support of transportation studies at universities and other institutions $523,384—Universities of: British Columbia Vancouver BC $77,178, Dalhousie Halifax NS $70,365, Manitoba Winnipeg Man $50,709, Montreal Montreal Que $171,713, New Brunswick Fredericton NB $52,500.

Contributions to provincial and municipal governments for transportation research and demonstrations $11,880

Contributions to provinces and agencies in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under Subsidiary Agreements to Economic and Regional Development Agreements $32,439

TRANSPORT—*Continued*

MARINE TRANSPORTATION PROGRAM $1,013,672

Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award $150

Grants to institutions assisting sailors $12,300

Contribution fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses $4,368

Contribution to the Canadian Red Cross Society in respect of its boating safety program $250,000—The Canadian Red Cross Society Toronto Ont $250,000.

Contribution payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education $549,854—Johnson and Higgins Willis Faber Ltd Toronto Ont $72,135.

Contribution to the construction of ferry wharves at Isle Verte Que $147,000—La chambre de Commerce d'industrie et de tourisme du Grand Portage Inc Rivière-du-Loup Que $147,000.

Contribution to the Centre for Cold Oceans Resource Engineering (C-Core) to support its research and development program $50,000—C-Core St John's Nfld $50,000.

AIR TRANSPORTATION PROGRAM $38,819,113

Grant to Royal Canadian Flying Clubs Association $18,750

Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, Chapter A-3, Revised Statutes of Canada, 1970, as amended: Quebec Aviation Limited, for the operation of Air Service, Quebec, St Leonard and Fredericton $132,159—Quebec Aviation Ltd Ste-Foy Que $132,159.

Contributions for the operation of municipal or other airports $18,762,461—Blanc Sablon Que $159,292, Brandon Man $277,119, Broughton Island NWT $183,152, Campbell River BC $276,222, Cape Dorset NWT $153,896, Charlevoix Que $70,239, Charlo NB $869,856, Chevery Que $87,570, Churchill Falls Corp Ltd St John's Nfld $493,895, Clyde River NWT $151,872, Cranbrook BC $534,768, Dauphin Man $187,817, Dawson Creek BC $663,800, District of Lynn Lake Man $228,220, District of Mystery Lake Thompson Man $481,396, Dryden Ont $616,311, Flin Flon Man $234,561, Fort Frances Ont $150,665, Gagnon Que $189,512, Gaspe Que $381,094, Government of Manitoba Winnipeg Man $183,705, Government of the Northwest Territories Yellowknife NWT $2,431,000, Government of the Yukon Territory Whitehorse YT $3,100,500, Hamilton Ont $1,100,835, Havre St-Pierre Que $147,680, Kelowna BC $496,021, Lake Harbour NWT $141,659, Manitoba Hydro Winnipeg Man $220,640, Moosonee Ont $161,742, Natashquan Que $150,200, Pangnirtung NWT $191,579, Peace River Alta $485,600, Pembroke Ont $201,000, Pond Inlet NWT $152,099, Prince Albert Sask $189,395, Provincial Treasurer of Alberta Transport Department of Revenue Accounting Finance Services Edmonton Alta $220,795, Rainbow Lake Alta $99,000, Rouyn Que $651,915, Sanikiluaq NWT $187,753, Sarnia Ont $245,890, Sudbury Ont $936,562, The Toronto Harbour Commission Toronto Ont $585,559.

Contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities: Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown, Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour and Hopedale) $8,605,577—Black Tickle Labrador $377,636, Cartwright Labrador $325,593, Charlottetown Square Labrador $1,577,317, Fogo Island Labrador $1,510,673, Fox Harbour Labrador $1,584,552, Hopedale Labrador $2,677,278, Paradise River Labrador $155,611, Postville Labrador $121,703, Rigolet Labrador $230,931.

Special Recovery Capital Projects Program (Marathon) $1,549,352—Fort Frances Ont $958,718, Marathon Ont $317,100, Pembroke Ont $87,543, Prince Albert Sask $60,227, Sioux Lookout $82,575.

Contribution to Quebec—Nouveau Quebec Inuit airports and Laprade $2,811,262—Government of Quebec Que $2,676,573, Laprade Victoriaville Que $90,000.

Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities $6,369,371—Chilliwack BC $357,840, Deloraine Man $179,390, Georgian Bay Airport Commission Parry Sound Ont $153,000, Gloucester Ont $210,069, Joliette Que $75,000, Kingston Ont $521,827, La Régie Aéroportuaire Régionale des Cantons de l'Est Bromont Que $102,400, Liverpool NS $76,607, Maniwaki Que $70,008, Marystown Nfld $333,932, Melville Sask $175,000, Pemberton BC $518,000, Peterborough Ont $113,871, Powell River BC $160,000, Qualicum Beach BC $109,016, Roberval Que $84,868, Springdale Nfld $62,500, St Stephen NB $468,957, Valemount BC $373,360, Vegreville Alta $414,563, Vernon BC $217,977, La Corporation de développement économique de Temiscaming Ville Marie Que $78,000, La Sarre Que $100,000, Mascouche Que $56,983, St John's Nfld $242,930.

Contribution to CEGEP Saint-Jean sur Richelieu for air traffic control training $407,503—CEGEP Saint-Jean sur Richelieu St-Jean sur Richelieu Que $407,503.

Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities $56,365—International Civil Aviation Organization Montreal Que $56,365.

Contribution to flying clubs, schools and instructors $72,563—Royal Canadian Flying Clubs Association Ottawa Ont $53,477.

Contribution to Air Cadet League of Canada for Cadet training scholarships $25,000

Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, Chapter A-3, Revised Statutes of Canada, 1970, as amended: Perimeter Airlines (Inland) Limited, for the operation of the Prairie Air Service $8,750

SURFACE TRANSPORTATION PROGRAM $292,738,028

Grant to Operation Lifesaver Committee in support of a highway-railway grade crossing safety program $100,000—Operation Lifesaver Montreal Que $100,000.

Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services $14,895,955—Province of British Columbia Victoria BC $14,895,955.

Grant to the Province of Newfoundland in respect of the provision of coastal ferry services $2,361,685—Government of Newfoundland and Labrador St John's Nfld $2,361,685.

Grant to the Province of Quebec in respect of the provision of coastal freight and passenger ferry services $2,965,126—Government of Quebec Quebec Que $2,965,126.

TRANSPORT—*Continued*

Grant to the Government of Quebec for improvements to the Montreal Commuter Train System $2,648,553—Government of Quebec Quebec Que $2,648,553.

Contribution to Grade Separation Construction Assistance Program $3,200,000—City of Burlington Burlington Ont $1,000,000, Ministry of Transportation and Communications Downsview Ont $350,000, Regional Municipality of Durham Oshawa Ont $1,500,000, Regional Municipality of Peel Brampton Ont $350,000.

Contribution payments in support of grade separations at three Ontario sites, approved under Parts II and III of the Railway Relocation and Crossing Act (Special Recovery Capital Projects Program) $2,184,974—City of London London Ont $323,150, City of Scarborough Scarborough Ont $926,850, Corporation of the City of Thunder Bay Thunder Bay Ont $51,096, Municipality of Metropolitan Toronto Toronto Ont $483,878, Regional Municipality of York Newmarket Ont $400,000.

Contribution payments in support of grade separations in Quebec, Ontario and Manitoba approved under Parts II and III of the Railway Relocation and Crossing Act $4,500,000—City of Etobicoke Ont $2,500,000, Government of Quebec Quebec Que $2,000,000.

Contribution payments to the Age and Opportunity Centre of Winnipeg and the Fort Garry Royal Canadian Legion in support of demonstration projects for transportation of the elderly $310,858—Age and Opportunity Centre Inc Winnipeg Man $152,800, Royal Canadian Legion Fort Garry Man $158,058.

Contribution payments for a program of assistance for the acquisition of vehicles for the transportation of the handicapped in small urban or rural communities $577,592—Centre de Benevolence de la Peninsule Acadienne Inc Caraquet NB $85,000, Province of Manitoba Winnipeg Man $60,000, Province of Nova Scotia Halifax NS $52,800.

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in development of Gare du Palais, Quebec for the purpose of economic and regional development $1,875,000—Government of Quebec Quebec Que $1,875,000.

Contribution to Roads and Transportation Association of Canada $146,685—Roads and Transportation Association of Canada Ottawa Ont $146,685.

Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the Traffic Accident Counter-Measure Development Program $70,630

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in strengthening and improving the primary highway network to the Provinces of Nova Scotia, New Brunswick, Newfoundland and Prince Edward Island $24,199,097—Province of New Brunswick Fredericton NB $10,656,973, Province of Newfoundland St John's Nfld $1,041,787, Province of Nova Scotia Halifax NS $9,544,640, Province of Prince Edward Island Charlottetown PEI $2,955,697.

Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development to the Provinces of New Brunswick and Newfoundland (Special Recovery Capital Projects Program) and Prince Edward Island, New Brunswick and Newfoundland (Economic and Regional Development Agreement) $56,374,098—Province of New Brunswick Fredericton NB $33,036,860, Province of Newfoundland St John's Nfld $17,066,506, Province of Prince Edward Island Charlottetown PEI $6,270,732.

Contribution to the Roads and Transportation Association of Canada for research on two-lane highway capacity and level of service $60,000—Roads and Transportation Association of Canada Ottawa Ont $60,000.

Contributions for ferry and coastal passenger and freight services $10,002,683—Coastal Transport Ltd Saint John NB $259,000, Northern Cruiser Co Ltd St John's Nfld $1,219,171, Northumberland Ferries Ltd Charlottetown PEI $5,802,567, Puddister Trading Co Ltd St John's Nfld $518,952, Sail Labrador Ltd St John's Nfld $273,600, Traversier CTMA Ferry Cap-aux-Meules Que $1,929,393.

Contributions to Atlantic Container Express Ltd for the continuation of steamship operations between Montreal and St John's Nfld $2,500,000—Atlantic Container Express Ltd Montreal Que $2,500,000.

Contributions to the Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council $97,765,000—Canadian National Railway Co Montreal Que $97,765,000.

Contribution payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada $16,222,093—The Canadian Wheat Board Winnipeg Man $16,222,093.

Contributions in accordance with terms and conditions approved by the Treasury Board for the transport of specialty crops by motor vehicle under Section 17(4) of the Western Grain Transportation Act $6,601

Contribution to the Canada Grains Council for the development of the GRAINBASE data bank and information service $90,000—Canada Grains Council Winnipeg Man $90,000.

Contribution to the Thunder Bay Harbour Commission toward the operating costs of the Thunder Bay Rail Issues Task Force $1,915

Contribution to the Canadian National Railway Company in accordance with terms and conditions prescribed by the Governor in Council for a subsidiary agreement between Canada and Manitoba for improvements to the rail infrastructure at Churchill as provided in the Economic and Regional Development Agreement $3,198,767—Canadian National Railway Co Montreal Que $3,198,767.

Contributions in accordance with the terms and conditions prescribed by the Governor in Council for the purchase of grain hopper cars by the Canadian Wheat Board on behalf of the Crown, and for their operation and maintenance in accordance with negotiated agreements between the Canadian Wheat Board and Canadian National Railway Companies $38,834,693—Canadian Wheat Board Winnipeg Man $38,834,693.

Contribution allowances to former employees of Newfoundland Railways, Steamships and Telecommunications Services transferred to Canadian National Railway $1,711,850—Canadian National Railways Montreal Que $1,711,850.

Contributions to Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1985 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year of 1985 $50 per month instead of $20 per month as fixed by the said Act $2,965,885—Canadian National Railway Montreal Que $2,965,885.

TRANSPORT—*Continued*

Contribution payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No 5, 1963) $2,968,288—Canadian National Railway Montreal Que $2,968,288.

Canadian Transport Commission $635,426,813

Contribution to the Thunder Bay Harbour Commission $1,916

Contribution to the Operation Lifesaver Committee $195,865—Railroad Association of Canada Montreal Que $195,865.

Contributions under the Railway Relocation and Crossing Act $8,998,492—Burlington Northern Inc St Paul Minn USA $73,915, Canadian National Railway Edmonton Alta $971,611, Moncton NB $516,308, Montreal Que $1,403,673, St John's Nfld $106,392, Toronto Ont $620,893, Winnipeg Man $362,548, Canadian Pacific Ltd Toronto Ont $3,220,019, Chesapeake & Ohio Rail Co Walkerton Ont $73,269, Town of Cobourg Cobourg Ont $58,808, Devco Rail Sydney NS $66,259, Ministere des Transports Quebec Que $160,045, City of Moncton Moncton NB $59,851, RM of Ottawa-Carleton Ottawa Ont $88,936, Corp of the City of Port Colborne Port Colborne Ont $354,516, Toronto Hamilton & Buffalo Rail Co Hamilton Ont $208,593.

Maritime Freight Rates Act $14,625,977—Canada and Gulf Terminal Railway Mont Joli Que $148,457, Canadian National Express Toronto Ont $793,403, Canadian National Railway Company Montreal Que $12,098,318, Canadian Pacific Express Co Ltd Toronto Ont $416,043, Canadian Pacific Ltd Montreal Que $789,187, Dominion Atlantic Railway Montreal Que $318,871, Quebec Central Railway Montreal Que $61,698.

Payments of operating subsidies to regional air carriers $600,000—Eastern Provincial Airways Ltd Gander Nfld $300,000, Quebecair Saint Laurent Que $300,000.

Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act $496,362,053—BC Rail Vancouver BC $906,382, Canadian National Railway Company Montreal Que $229,243,620, Canadian Pacific Ltd Montreal Que $266,212,051.

Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act $47,187,946—Algoma Central Railway Sault Ste Marie Ont $2,303,990, Canadian National Railway Co Montreal Que $25,551,532, Canadian Pacific Ltd Montreal Que $16,366,424, Quebec North Shore & Labrador Rail Sept Iles Que $2,966,000.

Payments to railway, marine and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act $67,454,564—A & M Transport Ltd Havelock NB $192,278, Albany Cartage Co Ltd Havelock NB $123,977, G M Armour & Son Ltd Moncton NB $401,841, Atlantic Searoute Ltd Halifax NS $378,480, Gerald Battest Trucking Ltd Pictou NS $88,623, J W Baughan Ltd Sackville NB $172,244, John Baughan Sackville NS $52,001, Beauce Express Inc St Georges de Beauce Que $60,991, Bedford Transport Ltd Halifax NS $184,246, O Belanger Transport Inc St Come Liniere Que $57,946, Big Wheels Transport & Leasing Ltd Kensington PEI $713,835, L Bilodeau & Fils Ltee Bellechasse Que $126,566, Black's Harbour Transfer Ltd Black's Harbour NB $102,824, BMC Ltd Saint John NB $247,717, Rodrigue Boulianne Amqui Que $55,668, P C Bourgeois & Sons Ltd Cheticamp NS $52,150, David Brown United Ltd Waterville NS $293,456, Jack Brown Ltd Halifax NS $51,557, Burns Foods Transport Ltd Calgary Alta $74,504, Brunswick Petroleum Transport Ltd Dartmouth NS $286,611, Brunswick Transportation Ltd Campbellton NB $83,081, Burgess Contracting Ltd Havelock NB $107,062, Caldwell Transport Ltd Florenceville NB $59,156, Canadian National Express Etobicoke Ont $3,758,968, Canadian National Railway Montreal Que $3,247,150, Canadian Pacific Express Ltd Willowdale Ont $209,711, Canadian Pacific Express & Transport Ltd Willowdale Ont $1,262,886, Canadian Pacific Railway Montreal Que $628,359, Cape Breton Development Corporation Sydney NS $3,084,374, Caron et Fils Transport Inc Montmagny Que $107,337, Lionel Castonguay Biencourt Que $56,786, Cement Cartage Co Ltd Havelock NB $209,205, Chabot et Desmarais Inc St Agapit Que $62,125, CMR Transport Inc Ste Perpetue Que $62,426, Commercial Highway Services Ltd Elmsdale NS $62,912, Conrad's Transport Ltd Dartmouth NS $82,043, Constructions F Morin Inc Pohenegamook Que $172,182, Day & Ross Ltd Hartland NB $4,669,209, Day & Ross Nfld Ltd St John's Nfld $78,288, DMR Transport Ltd Saint John NB $89,101, Desvraco Inc Degelis Que $154,157, Dominion Atlantic Rail Montreal Que $172,010, Dow's Trucking Ltd Hartland NB $84,380, Jean Claude Dumais Inc Luceville Que $267,660, Leo Dussault Transport Ltee Donnacona Que $170,216, Easson's Transport Ltd Berwick NS $309,892, EDF Transport Ltd Scotsburn NS $113,243, Equipement Asselin Inc St Georges de Champlain Que $188,184, Falls Transport Ltd Grand Falls NB $193,400, C E Fisher Transport Ltd Brookfield NS $77,037, Florist Transport Ltd Falmouth NS $139,712, Jules Fournier Inc Val Brillant Que $73,894, Raymond Gauvin St Adalbert Que $54,788, Gloucester Transport Ltee Cocagne NB $62,179, Noel Godbout Transport Ltee St Quentin NB $113,267, Fernand Gosselin Inc St Romuald Que $301,832, Grand Falls Central Railway Co Ltd Grand Falls Nfld $196,182, John R Gunn Motor Express Inc Mount Stewart PEI $147,707, William Gregan Ltd Chatham NB $73,445, Hawke Industries Ltd St Barbe South Nfld $102,156, Higgins Trucking Ltd Chipman NB $98,668, E B Hill & Son Ltd Truro NS $51,385, Hillman's Transfer Sydney NS $122,809, Holland's Carriers Ltd New Germany NS $67,291, Household Movers & Shippers Ltd St John's Nfld $213,939, Interlait Inc St Agapit Que $122,401, Jardine Transport Ltd Fredericton NB $209,660, Jeric Transport Ltd Fredericton NB $109,376, Jumbo Motor Express Ltd Etobicoke Ont $810,767, Harold H Knox Chipman NB $60,637, Jean Guy Langlois St Paul de Montmagny Que $61,621, Lariviere & Fils Debeauce Inc St Zacharie Que $84,016, L'Islet Express Inc St-Eugene Que $57,094, Daniel Leblanc & Son Co Ltd Dalhousie NB $50,417, Jean Paul Leblond Inc St Cyprien Que $50,521, Ledrew's Express Ltd St John's Nfld $59,125, Joseph Lefrançois Inc Amqui Que $215,523, Harold B Legge Port Williams NS $179,952, Les Demenagements Bellechasse Ancienne Lorette Que $75,842, Les Entreprises Lionel Dionne Inc St-Alexandre Que $69,117, Les Entreprises Forestieres St Magloire Inc St Magloire Que $55,220, Les Entreprises H Jalbert Inc St Pamphile Que $112,539, Les Entreprises Yvon Levesque Inc Mont Joli que $94,918, Les Entreprises E Normand Inc Ste Angele de Merici Que $77,719, Les Industries Alex Couture Inc St Romuald Que $186,406, Les Transports en Vrac St Neree Inc St Neree Que $52,062, Lundrigan Group Ltd Corner Brook Nfld $181,012, Gary L MacDonald Nashwaak Bridge NB $61,854, MacDonald's Excavating Ltd Pictou NS $103,512, M R MacLaughlin Enterprises Ltd Antigonish NS $61,175, John E MacLean Enterprises Ltd Margaree harbour NS $91,794, J P MacInnis Trucking Ltd Whycocomagh NS $104,070, Maritime Ontario Freight Lines Ltd Mississauga Ont $1,235,407, Maritime Warehousing & Transfer Co Ltd Dartmouth NS $120,246, Maritime Warehousing & Transfer NB Ltd St John NB $69,661, Matane Gaspesie Transport Inc Matane Que $251,624, Herve Matte & Fils Camionneurs Ltee Donnacona Que $119,769, McAuley's Transfer Ltd Centreville NB $312,526, McCully & Soy Ltd Truro NS $63,074, W A Gibbons Trucking Ltd Anagance NB $95,125, Aldeo Michaud Saint Esprit Que $50,351, Midland Transport Ltd Moncton NB $3,144,415, Milltown Trucking Co Ltd St Stephen NB $79,422, Mervin J Mutch Trucking Ltd Red Bank NB $85,429, Northumberland Co-Op Ltd New Castle NB $52,510, O'Donnell Trucking Ltd Millerton NB $67,876, Donald R

TRANSPORT—*Concluded*

O'Neill Baie Ste Anne NB $78,182, O'Neil's Trucking Ltd Florence NS $55,951, Parent Lumber Ltd St Quentin NB $90,786, Pike's Ltd St John's Nfld $240,143, Poirier Trucking Ltd Sussex NB $56,682, Pole Star Transport Ltd Hantsport NS $409,618, R & G Milk Trucking Co Ltd Sussex NB $219,100, Refrigerated Carryall Ltd Moncton NB $370,087, Restigouche Transport Ltd Campbellton NB $422,431, Vaughan Ross Boietown NB $116,195, Roy's Midway Ltd Saint John NB $473,269, S & G Transport Ltd Fredericton NB $157,713, S & M Trucking Sydney River NS $74,865, Shediac Dairy Ltd Shediac NB $55,476, Southwest Trucking Ltd Stephenville Nfld $64,630, Leon St Onge et Fils Ltee Cte Kamouraska Que $57,306, Summers Transport Ltd Mount Pearl Nfld $109,279, Sunbury Transport Ltd Fredericton NB $363,805, Syndicat des Producteurs de lait de Quebec (UPA) Duberger Que $221,797, Tipple's Trucking Ltd Moncton NB $63,343, Thompson's Transfer Co Ltd Middleton NS $499,220, Tranbois (Canada) Ltee St Pamphile Que $406,876, Translait Inc Ste Claire Que $169,321, Transport ADS Inc St Henri de Levis Que $82,585, Transport Alimentaire du Bas St Laurent Inc Matane Que $224,465, Transport AMC Inc ND Des Auxiliaires Buckland Que $64,497, Transport Amical Amqui Que $138,048, Transport Des Appalaches Inc Notre Dame du Rosaire Que $65,794, Transport Denis Berube Inc Price Que $103,784, Transport Bruno Boulianne Ltee Beauce Que $108,701, Transport E J Bourque Ltee Mont Joli Que $99,569, Les Transport Julien Bujold Inc Pointe au Pere Que $126,941, Transport Cabano Inc Riviere du Loup Que $93,359, Transport Chabot & Tanguay Inc Ste Justine Que $193,878, Transport D'Anjou Inc Riviere du Loup que $1,091,493, Transport D'Allaire Ltee Montmagny Que $119,460, Transport Dionne Ltee Mont Joli que $87,729, Transport Fraser-Ville Inc Riviere du Loup Que $244,396, Transport Guerrette Inc Degelis Que $145,102, Transport Felix Huard & Fils Ltee Luceville Que $82,158, Transport Jackos Inc Ste Germaine Du Lac Etchemin Que $53,497, Transport Jenkins Ltee Amqui Que $65,640, Transport Lac des Aigles Ltee Lac des Aigles Que $128,873, Transport PA Lessard Inc Beauce Que $143,490, Transport Guy Levasseur Inc Estcourt Que $80,099, Transport A Lord Inc Ste Perpetue Que $73,095, Transport Luvrac Inc Luceville Que $94,266, Transport de la Matapedia Inc Causapscal Que $85,599, Transport Mont Joli Inc Mont Joli Que $56,257, Transport Morneau Inc St Arsene Que $136,737, Transport Gerald Pelletier Ltee Isle Verte Que $180,538, Transport Regis Harrisson Inc Ste Felicite Que $145,239, Transport Route Canada Inc Truro NS $224,842, Transport Route Quebec Inc Ancienne Lorette Que $90,279, Transport Samson Inc Verdun Que $340,145, Transport Jean Soucy Inc St Alexandre Que $172,670, Transport Ste Lorence Inc Ste Therese De Blainville Que $88,090, Transport Ste Marie Inc Rougemont Que $88,557, Transport Thebarge Ltee Rimouski Que $526,843, Transport Y Thebarge Inc Rimouski Que $150,249, Transport JH Thibeault & Fils Inc St Narcisse Que $67,037, Transports Speribel Inc Ancienne Lorette Que $2,099,237, Wallace Ware & Cartage Ltd Moncton NB $97,739 Kevin Wareham Ltd Arnold's Cove Nfld $51,688, Westfield Transport Ltd Truro NS $63,560, Zinck's Transfer Co Ltd Antigonish NS $52,021.

Grain Transportation Agency Administrator $227,139

Contribution to the Thunder Bay Harbour Commission towards the operating costs of the Thunder Bay Rail Issues Task Force $3,682

Contributions to a limited number of Trucking Companies adversely affected by the Western Grain Transportation Act for the Transport of Speciality Crops, in accordance with terms and conditions prescribed by the Minister during the period from June 1, 1985 to March 31, 1986 $223,457—Motrux Inc Burnaby BC $161,664.

TREASURY BOARD $524,754

Secretariat $524,754

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $153,000

Grant to the Institute of Public Administration of Canada $150,000

Grant to the Federal Institute of Management $3,000

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM $371,754

Grant payments under earlier superannuation and retirement acts $8,135

Grant payments under the Public Service Pension Adjustment Act $363,619

VETERANS AFFAIRS $1,228,180,571*

VETERANS AFFAIRS PROGRAM $490,962,512*

North West Field Force $737

South African War $37,588

World War I $11,909,715

World War II and Special Forces (Korea) $418,075,266

Dual Service (World War I and II) $586,655

Civilian War Allowances $23,295,745

Assistance in accordance with the provisions of the Assistance Fund Regulations $2,213,254

Grant to Army Benevolent Fund $18,000

Grant to Royal Canadian Legion $9,000

Children of War Dead (Education Assistance) $696,923

University and Vocational Training $53,357

Assistance to Canadian Veterans—Overseas District $60,311

Last Post Fund $1,817,033

Canadian Veterans Association of the United Kingdom $1,000

Special housing assistance for Veterans $650

Payments under the War Service Grants Act: Re-establishment credits under Section 8 $451

Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act $7,489

Returned Soldiers Insurance Actuarial Liability Adjustment $43,968

Veterans Insurance Actuarial Liability Adjustment $703,628

Commonwealth War Graves Commission $2,495,548

United Nations Memorial Cemetery in Korea $24,670

Treatment and Related Allowances $2,679,863

Grants to various provinces concerning the provision of prosthetic services to veterans $183,298

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals $13,570,959

Provision for Reserve for Conditional Benefits, Veterans' Land Act $2,100,000[1]

VETERANS AFFAIRS—*Concluded*

Contributions to aging Veterans to assist in defraying costs of extended health care not covered by provincial health programs $10,377,404

CANADIAN PENSION COMMISSION PROGRAM
$737,218,059

The Flying Accidents Compensation Order $406,666

World War I $81,161,715

World War II $600,871,874

Civilians, World War II $2,137,452

Defence Forces—Peacetime Services $39,084,314

Special Forces (Korea) $11,964,542

Newfoundland Special Awards $19,138

Burial grants $1,450,323

Gallantry Awards $27,744

Compensation for Loss of Earnings $94,291

---

* An amount of $2,100,000 was charged to standard object 12.
(1) This amount was charged to standard object 12.

APPENDIX 1

Payments under Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Insured health services	Extended health care services	Total 1985-86
Newfoundland	141,880	24,613	166,493
Prince Edward Island	31,069	5,390	36,459
Nova Scotia	214,679	37,368	252,047
New Brunswick	172,505	30,499	203,004
Quebec	1,124,887	279,064	1,403,951
Ontario	1,920,018	384,753	2,304,771
Manitoba	262,277	45,358	307,635
Saskatchewan	280,883	43,376	324,259
Alberta	477,999	98,970	576,969
British Columbia	669,836	122,191	792,027
Total provinces	5,296,033	1,071,582	6,367,615
Northwest Territories	10,123	2,157	12,280
Yukon Territory	5,301	968	6,269
Total	5,311,457	1,074,707	6,386,164

Federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. These contributions take the form of a transfer of a predetermined number of tax points (and associated equalization) which are estimated at $4.7 billion in 1985-86, together with the payment of a predetermined base amount of cash escalated on the basis of growth of the gross national product and population (as shown above). The payment of cash contributions is also subject to various provisions of the Canada Health Act. In order that a full cash contribution may be paid, provinces must satisfy program criteria respecting public administration, comprehensiveness, universality, portability and accessibility throughout the fiscal year, and in addition, give recognition to the contributions and payments made by Canada under the Canada Health Act.

Additionally, the Act requires that the provinces must not permit extra-billing by a medical practitioner or a dentist or the assessment of user charges by a hospital. Should a province fail to comply with these conditions, the Act provides for automatic deductions from cash contributions.

The Act also provides that if, prior to March 31, 1987, a province eliminates extra-billings or user charges, the amount deducted shall be refunded to the province. During the year 1985-86, the provinces of Manitoba, Saskatchewan and Quebec complied with these requirements. The amounts previously deducted from Manitoba and Saskatchewan were refunded during the year and are included in the payments shown for Insured Health Services. Payment to Quebec ($14,032,000) was made after the close of the fiscal year and will be included in next year's Public Accounts.

As at the end of 1985-86, four provinces still have not complied with these conditions, and consequently, deductions were made from the payment of cash contributions during the year.

The cumulative position is as follows:

Provinces	Deductions 1984-85	Deductions 1985-86		Refunds 1985-86	Cumulative deductions to date
		Extra-billings	User charges		
	(in thousands of dollars)				
New Brunswick[1]	3,078	84	3,222		6,384
Quebec	7,893		6,139		14,032
Ontario[2]	39,996	53,328			93,324
Manitoba	810	460		(1,270)	
Saskatchewan	1,451	656		(2,107)	
Alberta	9,936	9,216	2,640		21,792
British Columbia	22,797		30,620		53,417
Total	85,961	63,744	42,621	(3,377)	188,949

(1) Legislation banning user charges was passed by the New Brunswick legislature in May 1986. Subsequently, the amount previously deducted in relation to user charges ($6,533,000) was refunded and will be reflected in next year's Public Accounts. Deductions made in regard to the extra-billings have not been refunded.

(2) Legislation banning extra-billing and user charges was passed by the Ontario legislature in June 1986. The amount deducted to date ($106,656,000) will be reported when it is repaid.

APPENDIX 2

Payments under the Canada Assistance Plan (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease (–)
	1986	1985	
Newfoundland	75,694	74,081	1,613
Prince Edward Island	20,734	17,575	3,159
Nova Scotia	104,476	104,672	(196)
New Brunswick	136,906	126,175	10,731
Quebec[1]	1,198,334	1,147,850	50,484
Ontario	1,052,343	943,523	108,820
Manitoba	141,306	132,178	9,128
Saskatchewan	148,630	143,512	5,118
Alberta	389,773	334,286	55,487
British Columbia	593,473	598,787	(5,314)
Total provinces	3,861,669	3,622,639	239,030
Northwest Territories	11,576	10,227	1,349
Yukon Territory	2,860	2,424	436
Total	3,876,105	3,635,290	240,815

The Canada Assistance Plan Act authorizes the Government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

(1) The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for Special Welfare programs of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

	1985-86	1984-85
	(in thousands of dollars)	
Cash payments	1,198,334	1,147,850
5 tax abatement units (estimated value)	407,445	365,265
	1,605,779	1,513,115

APPENDIX 3

Details of New Horizons Payments (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Year ended March 31, 1986		Year ended March 31, 1985	
	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	48	235	46	257
Prince Edward Island	17	96	20	91
Nova Scotia	99	518	96	531
New Brunswick	71	381	69	405
Quebec	583	2,939	699	3,286
Ontario	468	4,334	576	4,881
Manitoba	73	634	82	681
Saskatchewan	193	607	181	662
Alberta	122	834	141	915
British Columbia	227	1,541	233	1,631
Total provinces	1,901	12,119	2,143	13,340
Northwest Territories	1	6	1	20*
Yukon Territory	1	2	1	11*
Total	1,903	12,127	2,145	13,371

* Amends reporting in previous year's Public Accounts.

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished by providing professional assistance and financial contributions to help groups of seniors to plan and develop projects in keeping with their interests and talents. These projects help participating seniors to remain socially active and provide them with an opportunity to become involved in community service projects which help many seniors to prolong an independent life-style.

APPENDIX 4

Summary of payments under the Family Allowances Act (National Health and Welfare)

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1986	3,645	6,585	2,501
1985	3,635	6,586	2,418
1984	3,638	6,622	2,326
1983	3,642	6,672	2,231
1982	3,642	6,733	2,020

Federal family allowances are paid in respect of dependent children under age 18. Although payment is normally made to the mother, it may be made to any person who has assumed responsibility for the maintenance of the child. Special allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year based on increases in the Consumer Price Index in excess of 3%. The federal monthly rate of family allowances per child was $31.27 in 1985 and $31.58 in 1986. Special allowances were $46.65 a month in 1985 and $47.12 in 1986.

A provincial government may request the federal government to vary the federal family allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province is equal to the monthly federal rate. The provinces of Alberta and Quebec have exercised this option.

In March 1986, there was 3,644,829 families and agencies receiving an average of $57.88 on behalf of 6,584,620 eligible children.

Child Tax Credit is an income-tested benefit designed to assist low and middle income families with children. The basic amount of 1985 Child Tax Credit was $384.00 per child. The total credit payable in 1986 was reduced by 5% of net family income above $26,330 in 1985. Payments applicable to taxation years 1983, 1984 and 1985 made from April 1, 1985 to March 31, 1986 amounted to $21,305,874, $797,638,308 and $685,871,195 respectively, a total of $1,504,815,377.

Details of payments under the Family Allowances Act (National Health and Welfare)

Provinces and territories	Year ended March 31, 1986			Year ended March 31, 1985		
	Number of families (in thousands)	Number of children (in thousands)	Payments (in thousands of dollars)	Number of families (in thousands)	Number of children (in thousands)	Payments (in thousands of dollars)
Newfoundland	97	186	71,104	98	190	70,355
Prince Edward Island	19	36	13,618	19	36	13,212
Nova Scotia	129	233	88,567	130	235	86,359
New Brunswick	111	201	76,563	111	204	74,988
Quebec	939	1,630	614,855	940	1,638	598,350
Ontario	1,276	2,285	870,292	1,269	2,277	837,041
Manitoba	153	291	110,468	151	290	106,293
Saskatchewan	147	295	111,982	147	295	107,713
Alberta	358	674	256,155	355	668	246,219
British Columbia	403	727	276,322	402	726	267,058
Total provinces	3,632	6,558	2,489,926	3,622	6,559	2,407,588
Northwest Territories	9	20	7,905	9	20	7,535
Yukon Territory	4	7	2,730	4	7	2,632
Total	3,645	6,585	2,500,561	3,635	6,586	2,417,755

APPENDIX 5

Summary of payments under the Old Age Security Act (National Health and Welfare)
(in millions of dollars)

	Year ended March 31				
	1986	1985	1984	1983	1982
Old age security pension (OAS)	8,858	8,216	7,649	7,005	6,140
Guaranteed income supplement (GIS)	3,319	2,953	2,524	2,416	2,242
Spouse's allowance (SPA)	348	249	233	222	203
	12,525	11,418	10,406	9,643	8,585

A full or partial basic Old Age Security pension is payable at age 65 or later to everyone who has met certain residence requirements.

A guaranteed income supplement is an additional amount payable to pensioners who have little or no other income apart from the old age security pension. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, each is considered to have one half of their combined income.

Spouse's allowance is payable to the spouse of a pensioner if the spouse is age 60 to 64 and to widows and widowers aged 60 to 64. All recipients must meet certain residence requirements. Entitlement is based on income.

All benefits under the old age security program are subject to change in January, April, July and October of each year based on increases in the consumer price index.

The benefits in effect as at April 1, 1986 were as follows:

	$
Monthly benefits	
OAS (basic)	288.34
GIS (maximum)	
Single person or a married person whose spouse is not in receipt of OAS or SPA	342.68
Married couple, both pensioners—Each	223.18
Spouse's Allowance (maximum)	511.52
Widowed recipients	564.74

In March 1986, there were 2,652,234 old age security pensioners, of whom 1,329,886 or 50% were also receiving a supplement; the average supplement paid was $213.76. In addition there were 142,302 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowances benefit was $279.57.

Details of payments under the Old Age Security Act (National Health and Welfare)
(in thousands of dollars)

	Year ended March 31, 1986		Year ended March 31, 1985	
Provinces and territories	Number of recipients*	Payments**	Number of recipients*	Payments**
Newfoundland	55	296,145	53	268,918
Prince Edward Island	17	86,591	16	80,181
Nova Scotia	110	532,245	106	487,980
New Brunswick	85	417,679	82	382,341
Quebec	688	3,278,881	654	2,987,345
Ontario	1,013	4,276,499	964	3,900,605
Manitoba	139	627,966	135	579,875
Saskatchewan	133	602,554	129	556,950
Alberta	193	854,821	184	776,982
British Columbia	350	1,503,226	333	1,366,662
Total provinces	2,783	12,476,607	2,656	11,387,839
Northwest Territories	1	8,715	1	8,097
Yukon Territory	1	4,217	1	3,773
International	9	35,310	5	17,892
Total	2,794	12,524,849	2,663	11,417,601

* Includes recipients of spouse's allowance.
** Includes Old Age Security, Guaranteed Income Supplement and Spouse's Allowance.

SECTION 8

1985-86
PUBLIC ACCOUNTS

Public Debt Charges

CONTENTS

	Page
Public debt charges	8.2

Public debt charges

Public debt charges include interest on unmatured debt (including Treasury bills), on specified purpose accounts and on other accounts, cost of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal[1]	Amount expended in 1985-86[2]
	%	$	$
UNMATURED DEBT—			
Marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,650,000
T 15—1956-96/98 (conversion loan)	3¼	197,045,000	7,389,190
AT 21—1963-88	5	100,000,000	5,001,123
CT 9—1964-88	5	50,000,000	2,500,561
CT 12—1964/65-90	5¼	225,000,000	11,817,803
F 6—1966/67-92	5¾	225,000,000	12,937,502
F 12—1967-90	5¼	125,000,000	6,565,448
F 23—1967-94	6¼	125,000	7,814
F 33—1968-95	6½	100,000,000	6,504,428
F 47—1969/70/77-86	8	410,380,000	32,852,764
F 57—1975/78-85 (matured Dec 15, 1985)	8		6,613,294
F 61—1971-89	6¾	150,000,000	10,190,032
F79—1980-87	8	7,000	560
F 85—1974/75/76/77-94	9½	764,120,000	72,600,094
F 96—1980-85 (matured Oct 1, 1985)	9½		64,500
F 97—1975/76-95	10	709,750,000	71,023,347
J 2—1976/78-2001	9½	1,411,500,000	134,183,842
J 7—1977-2002	8¾	252,000,000	22,050,000
J 9—1977/78-97	9¼	1,032,000,000	95,492,871
J 11—1977-87	8¼	525,000,000	43,312,500
J 13—1977-99	9	621,750,000	55,989,753
J 15—1978-88	8¾	125,000,000	10,937,500
J 18—1978-2003	9½	787,500,000	74,863,462
J 22—1978-2000	9¾	550,000,000	53,631,423
J 24—1979-2004	10¼	2,200,000,000	225,500,000
J 25—1979-2002	10	1,850,000,000	185,083,090
J 26—1979/85-89	10	450,000,000	39,458,829
J 29—1979/80/83-89	10½	775,000,000	81,430,432
J 30—1979-2004	10½	600,000,000	63,042,915
J 33—1979/80/83/84-89	11¼	1,075,000,000	120,951,985
J 34—1979/80/83-2002	11¼	1,625,000,000	182,834,395
J 35—1980/83-2003	11¾	2,700,000,000	317,250,000
J 38—1980-90	13¾	839,453,000	115,424,788
J 39—1980/81/82-2000	13¾	1,050,000,000	144,375,000
J 40—1980-85 (matured May 1, 1985)	13		182,103
J 41—1980-90	13	1,784,422,000	232,078,176
J 42—1980/81-2001	13	1,325,000,000	172,327,364
J 44—1980-85 (matured July 1, 1985)	11¼		12,968,322
J 46—1980/82-85 (matured Oct 1, 1985)	10¾		46,125,257
J 49—1980-90	12½	22,539,000	2,819,288
J 53—1980-99	13½	400,000,000	54,012,127
J 55—1981-86 (matured Feb 1, 1986)	12½		31,211,036
J 56—1981-91	12½	718,974,000	59,294,270
J 58—1981-89	13¾	442,320,000	60,819,000
J 60—1981-90	13¼	592,912,000	78,560,840
[3]J 61—1981-86	14½	9,483,000	42,933,097
J 62—1981-91	14½	490,517,000	29,599,465
[3]J 64—1981-86	15¼	5,196,000	79,305,316
J 65—1981-93	15¼	894,804,000	57,975,506
J 66—1981-2001	15¾	425,000,000	66,937,500
[3]J 68—1981-86	14¾	26,493,000	47,835,194
J 69—1981-93	14¾	423,507,000	18,539,806
J 70—1981-2000	15	175,000,000	26,250,000
[3]J 72—1981-86	18	267,726,000	50,667,110
J 73—1981-91	18	132,274,000	21,381,936
[3]J 75—1982-87	15½	1,099,548,000	170,851,114
J 76—1982-92	15½	150,452,000	22,898,886
J 78—1982-87	15	800,000,000	120,000,000
J 79—1982-2002	15½	350,000,000	54,250,000
J 81—1982-87	14¾	250,000,000	36,883,281
J 82—1982-92	15	200,000,000	30,006,737

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1985-86[2]
	%	$	$
J 83—1982-85 (matured July 1, 1985)	15½		13,896,918
[3]J 84—1982-87	15	399,756,000	59,973,642
J 85—1982-92	15	244,000	26,358
J 86—1982-85 (matured Sept 1, 1985)	14½		12,116,438
[3]J 87—1982-87	14¼	631,841,000	91,117,790
J 88—1982-92	14¼	18,159,000	1,507,210
J 89—1982-85 (matured Oct 1, 1985)	12¾		9,654,124
J 90—1982-87	13	450,000,000	58,533,719
J 91—1982-92	13½	400,000,000	54,031,125
J 92—1982/84-87	12	475,000,000	57,019,627
J 93—1982-92	12¾	500,000,000	63,771,952
J 95—1982/83-92	11¾	2,050,000,000	240,903,849
J 96—1982/83/84-87	11	900,000,000	99,011,857
J 97—1983-85 (matured Dec 15, 1985)	9¾		19,029,067
J 98—1983-88	10¼	500,000,000	51,250,000
J 99—1983-93	11¼	1,850,000,000	208,125,000
H 1—1983-86 (matured Mar 15, 1986)	10		59,760,274
H 2—1983/85-88	10½	875,000,000	91,875,000
H 3—1983-93	10¾	1,050,000,000	112,925,696
H 4—1983-85 (matured June 6, 1985)	9¼		5,137,042
H 5—1983/85-90	10¾	550,000,000	59,125,000
H 6—1983/85-2005	12¼	1,375,000,000	167,178,938
H 7—1983-85 (matured Sept 6, 1985)	10½		13,160,959
H 8—1983/84-93	11¾	1,025,000,000	120,506,919
H 9—1983/84-2005	12	1,775,000,000	213,000,000
H 11—1983/85-88	10¾	825,000,000	86,252,254
H 12—1983/84-93	11½	850,000,000	97,761,707
H 13—1983-85 (matured Dec 6, 1985)	9¾		23,379,674
H 14—1983/84-86	10	200,000,000	20,002,395
H 15—1984-89	11	200,000,000	21,934,967
H 16—1984-86 (matured Mar 6, 1986)	10½		34,232,877
H 17—1984/85-94	12	700,000,000	82,438,356
H 18—1984/85-2006	12½	975,000,000	124,186,644
H 20—1984-89	12½	575,000,000	71,875,000
H 21—1984-94	13	1,025,000,000	133,340,768
H 22—1984-2004	13½	550,000,000	74,266,674
H 23—1984-87	12¼	650,000,000	79,660,762
H 24—1984-89	13¼	525,000,000	69,578,121
H 25—1984-94	13¾	1,200,000,000	165,056,816
H 26—1984-2006	14	1,025,000,000	143,597,750
H 27—1984-87	13	375,000,000	48,760,948
H 28—1984-86	13	375,000,000	48,759,123
H 29—1984-94	13½	250,000,000	33,750,000
H 30—1984-2007	13¾	325,000,000	44,687,500
H 31—1984-87	13½	150,000,000	20,250,000
H 32—1984-89	13½	150,000,000	20,250,000
H 36—1984-2007	13	700,000,000	91,061,988
H 37—1984-86	12¼	400,000,000	49,000,000
H 39—1984-94	12¾	475,000,000	60,603,754
H 40—1984-89	12¼	325,000,000	31,861,631
H 41—1984-2008	12¾	750,000,000	103,593,749
H 42—1984-94	12½	900,000,000	112,513,474
H 43—1984/85-90	12	400,000,000	51,780,822
H 44—1984/85-95	12¾	725,000,000	93,444,007
H 45—1984/85-88	11¾	350,000,000	42,654,110
H 46—1984-86	10¾	450,000,000	48,384,415
H 47—1984-91	11½	225,000,000	25,878,099
H 48—1984-95	11¾	475,000,000	55,812,513
H 49—1985-89	10¾	350,000,000	37,470,369
H 51—1985-95	11½	375,000,000	43,125,000
H 52—1985-2008	11¾	725,000,000	68,236,388
H 54—1985-95	11¼	1,350,000,000	139,276,533
H 55—1985-87	12	400,000,000	47,231,505
H 56—1985-90	11¾	150,000,000	18,083,732
H 57—1985-91	11	425,000,000	41,291,436
H 58—1985-2009	11½	400,000,000	39,553,422
H 59—1985-87	10	450,000,000	36,678,082
H 61—1985-92	10¼	750,000,000	53,833,572
H 62—1985-95	10⅛	1,850,000,000	136,456,932
H 63—1985-2009	10¼	1,000,000,000	76,428,074
H 64—1985-88	10	625,000,000	35,404,082
H 65—1985-90	10½	1,100,000,000	59,562,311
H 66—1985-87	9¾	500,000,000	27,714,041

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1985-86[2]
	%	$	$
H 67—1985-95	10¾	950,000,000	43,728,944
H 68—1985-2009	11	625,000,000	32,269,193
H 69—1985/86-88	9¾	475,000,000	1,081,847
H 70—1985-90	10¼	375,000,000	14,321,920
H 71—1985-87	9¼	500,000,000	14,571,918
H 72—1985-89	9¼	150,000,000	4,029,452
H 73—1985-91	9¼	375,000,000	4,153,145
H 74—1985-2008	10	325,000,000	12,146,689
H 75—1986-91	9¾	625,000,000	5,636,301
H 76—1986-96	10¼	350,000,000	1,042,570
H 77—1986-90	10	500,000,000	8,687,215
H 78—1986-88	9¾	550,000,000	3,672,945
H 79—1986-2010	9¾	325,000,000	1,389,041
Discounts or premiums			56,162,694
Commissions			60,651,264
		81,066,797,000	*9,057,383,995*
Payable in foreign currencies—			
United States dollars[4]—			
1962-87	5	64,765,120	3,231,459
1968-88	6¾	139,580,000	9,569,198
1978-85 (matured Oct 1, 1985)	8.2		13,913,601
1978-98	8¾	348,950,000	29,683,201
1978-98	9¼	488,530,000	44,622,786
1981-86	16¼	418,740,000	67,282,827
1985-89	9¼	628,110,000	33,628,993
1985-95	10⅛	628,110,000	33,746,651
1985-95	10	697,900,000	31,817,165
1986-96	9	1,395,800,000	11,166,400
		4,810,485,120	*278,662,281*
Deutsche marks[5]—			
1982-89	8½	119,080,000	9,663,795
Swiss francs[6]—			
1979-89	3⅜	188,443,200	7,340,248
1984-92	5¼	142,760,000	7,065,683
		331,203,200	*14,405,931*
Japanese yen[7]—			
1986-91	6⅛	629,120,000	4,509,972
		5,889,888,320	*307,241,979*
		86,956,685,320	9,364,625,974
Canada savings bonds—			
S 28—1973-85 (matured Nov. 1, 1985)	11¼		48,293,788
S 31—1976-85 (matured Nov. 1, 1985)	11¼		38,462,800
S 32—1977-86	11¼-10½	383,191,500	79,376,311
S 33—1978-85 (matured Nov. 1, 1985)	11¼		274,968,899
S 34—1979-86	11¼-10½	1,927,183,200	285,431,797
S 35—1980-87	11¼-10½	1,299,241,700	193,577,812
S 36—1981-88	11¼-10½	7,241,620,900	966,985,076
S 37—1982-89	11¼-8½-10	6,123,117,600	716,544,876
S 38—1983-90	11¼-8½-10	6,563,037,600	793,835,127
S 39—1984-91	11¼-8½-10	8,383,278,900	1,161,112,247
S 40—1985-92	8½-10	12,323,963,600	496,708,280
Commissions			121,707,078
		44,244,635,000	5,177,004,091
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	various	445,190,000[8]	37,114,658
Treasury bills—			
Unamortized balance carried forward at March 31, 1985			1,387,407,202
Amortization of discount on 1985-86 issues		61,950,000,000	4,125,070,838
		61,950,000,000	5,512,478,040

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1985-86[2]
	%	$	$
Notes and loans—			
Payable in Canadian currency—			
Debts assumed from Canadair Financial Corporation Inc.	various		4,181,978
Payable in foreign currencies—			
United States dollars[4]—			
Canadian banks	various	1,605,170,000	58,517,839
American banks	various	628,110,000	36,519,282
Debts assumed from Canadair Financial Corporation Inc.	various	355,929,000	56,404,289
1982-87	14⅜	1,046,850,000	148,754,417
1983-88	10⅜	697,900,000	74,912,040
1985-90	11½	697,900,000	35,796,008
		5,031,859,000	*410,903,875*
Swiss francs[6]—	7¼	285,520,000	22,082,646
1982-87	4⅛	214,140,000	10,361,496
1984-87	5⅜	214,140,000	11,503,434
1984-89	5⅛	142,760,000	6,981,702
1984-90		*856,560,000*	*50,929,278*
Japanese yen[7]—	7.1	184,410,800	13,882,524
1979-89	7½	275,240,000	18,291,400
1979-99	7.9	943,680,000	65,890,129
1984-92	7	629,120,000	15,168,782
1985-93		*2,032,450,800*	*113,232,835*
		7,920,869,800	579,247,966
Servicing costs and costs of issuing new loans			101,124,825
Total public debt charges related to unmatured debt		**201,517,388,129**	**28,771,595,554**
SPECIFIED PURPOSE ACCOUNTS—			
Canada Pension Plan Account	various	2,218,189,834	152,267,830
Public Service Superannuation Account	various	22,100,703,304	2,236,333,735
Canadian Forces Superannuation Account	various	14,576,182,964	1,502,186,891
Royal Canadian Mounted Police Superannuation Account	various	2,095,937,140	207,371,666
Supplementary Retirement Benefits Account	various	2,896,793,357	213,493,543
Canadian Forces	various		54,393,168
Diplomatic Services	various		-25,994
Judges	various		467,673
Lieutenant-Governors	various		4,812
Government Annuities Account	various	1,059,790,419	72,555,213
Deposit accounts—			
St. Lawrence Seaway Authority	various	13,000,000	2,056,558
Guarantee deposits—Reserve resources	various	468,017	24
Indian savings accounts	various	109,708,314	10,032,905
Contractors' security deposits	various	18,739,690	2,879,660
Trust accounts—			
National Museums of Canada—Trust account	various	581,579	54,046
Mackenzie King trust account	various	277,626	24,503
Common school funds—			
Ontario	5	1,502,256 [9]	76,662
Quebec	5	1,175,515 [9]	57,226
Foreign claims fund	various	878,512	135,695
Halifax 1917 explosion pension account	various	861,794	78,063
War claims fund—World War II	various	10,904,133	857,470
Indian band funds	various	866,993,141	85,125,525
Indian estate accounts	various	15,845,532	1,566,301
Federal Court special account	various	5,888,220	446,242
Dyskinesia and torticollis research	various	82,326	6,933
Inmates' trust fund	various	5,264,816	266,833
Royal Canadian Mounted Police—Benefit fund	various	1,935,182	160,795
Army benevolent fund	various	1,060,318	131,003
Veterans administration and welfare trust fund	various	547,344	289,681
Insurance and death benefit accounts—			
Land assurance fund	various	754,428	21,996
Regular forces death benefit account	various	66,053,778	6,601,730

Public debt charges—*Concluded*

	Rate of Interest	Amount of principal[1]	Amount expended in 1985-86[2]
	%	$	$
Maritime pollution claims fund	various	114,258,193	11,002,075
Public Service death benefit account	various	315,462,028	30,259,953
Pension accounts—			
Annuities agents' pension account	various	41,002	60,996
Members of Parliament retiring allowances account	various	24,179,007	2,132,431
Royal Canadian Mounted Police—			
Dependants' pension fund	various	14,669,063	1,500,909
Other accounts—			
Cost recoverable technical assistance program	various	895,473	49,769
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	269,985	2,494
Trust fund	various	39,225	1,725
Total public debt charges related to specified purpose accounts		**46,539,933,515**	**4,594,928,740**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—			
Unemployment Insurance Account	various		2,985,948
Western grain stabilization account	various		48,320,014
Total public debt charges related to consolidated specified purpose accounts			**51,305,962**
OTHER ACCOUNTS—			
Allocation of Special Drawing Rights of the International Monetary Fund	various		87,253,310
Total public debt related to other accounts			**87,253,310**
TOTAL PUBLIC DEBT CHARGES		**248,057,313,635**	**25,505,083,566**
Summary—			
Interest			19,652,959,665
Discount on Treasury bills			5,512,478,040
Discounts or premiums			56,162,694
Commissions			182,358,342
Servicing costs and costs of issuing new loans			101,124,825
			25,505,083,566

(1) For unmatured debt, the amount of principal represents the closing balance as at March 31, 1986. For the specified purpose accounts and the other accounts, the amount of principal represents the net closing balance as at March 31, 1986.
(2) Amounts reported in this column represent interest (i.e. interest on unmatured debt (including Treasury bill discounts), on specified purpose accounts and on other accounts) unless otherwise indicated.
(3) Exchangeable at the option of the holder for an equal par value bond bearing the same interest rate.
(4) Converted to $1 US = $1.3958 Canadian.
(5) Converted to 1 DM = $.5954 Canadian.
(6) Converted to 1 SF = $.7138 Canadian.
(7) Converted to 1 Y = $.007864 Canadian.
(8) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance.
(9) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

SECTION 9

1985-86
PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

CONTENTS

	Page
Payments of damage claims	9.2
Ex gratia payments	9.13
Federal Court awards	9.19
Nugatory payments	9.21

Payments of damage claims

This statement provides, by ministry and program, details for all payments of damage claims of $1,000 or over. Payments of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims. A damage claim is a claim for damages for which the Crown was liable under the Crown Liability Act.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
AGRI-FOOD DEVELOPMENT PROGRAM	
Authority—Department of Justice	
Settlements as a result of accidents involving Crown vehicles—	
Allstate Insurance Co	4,036
Coulthard V	1,391
L'Union canadienne Compagnie d'assurances	2,641
Scales, Jenkins and McQuaid	2,761
Gillissie D and R T	3,000
Chambers R	1,205
Authority—Ministerial	
Settlement of a claim against the Crown for damages incurred to personal vehicle—	
The Co-operators	1,134
Claims under $1,000 (27)	8,958
	25,126
AGRI-FOOD REGULATION AND INSPECTION PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Anderson C H	1,175
Group Simcoe Erie	3,509
Manitoba Public Insurance Corp	2,020
Saskatchewan Government Insurance	2,399
Settlement as a result of an accident involving a Crown owned tractor—	
Western Union Insurance Co Ltd	2,818
Authority—Ministerial	
Settlement as a result of an accident involving a Crown vehicle in the Province of Quebec—	
Simcoe and Erie	1,426
Claims under $1,000 (10)	2,296
	15,643
CANADIAN FORESTRY SERVICE PROGRAM	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Le Groupe Commerce Compagnie D'Assurances	2,078
Claims under $1,000 (5)	1,959
	4,037
	44,806
COMMUNICATIONS	
Department	
COMMUNICATIONS AND CULTURE PROGRAM	
Authority—Ministerial	
Accident involving a Crown vehicle—	
J P Mulvihill Insurance	852
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Commercial Assurance Co	1,157
SONEF, cie d'assurances	645
Claim under $1,000 (1)	50
	2,704

Particulars and payee	Amount
	$
Canadian Radio-television and Telecommunications Commission	
Authority—Ministerial	
Accident involving a Crown vehicle—	
Safeco Insurance Co	2,698
Claim under $1,000 (1)	84
	2,782
National Film Board	
Authority—Department of Justice	
Settlement of claim for damages resulting from a vehicle accident—	
Wawanesa Insurance Co	1,143
Settlement of claims for damages to property resulting from a vehicle accident—	
Trafalgar Insurance Co	6,519
Claims under $1,000 (2)	974
	8,636
National Museums of Canada	
Authority—Department of Justice	
Damage to display model—	
Underwriters Adjustment Bureau Ltd	1,500
Claims under $1,000 (6)	2,483
	3,983
Public Archives	
Authority—Ministerial	
Accident involving a Crown vehicle—	
Compagnie d'Assurance Générale	1,233
Claims under $1,000 (2)	731
	1,964
	20,069
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Department of Justice	
Settlement as a result of contamination of fuel—	
Aero Flight Holdings Ltd	3,634
Accident involving a rental car—	
Bradley J	1,000
Damage to digital indicator—	
Every Scale Ltd	1,542
Settlements as a result of vehicle accidents—	
Green C	1,004
L'Assurance Prudentielle	5,228
L'Assurance Royale du Canada	1,875
Royal Insurance Co	7,000
Arseneau L	3,340
Schmeising H	4,000
Fuel tanker cleaned and parts replaced due to contamination of fuel—	
Texaco Canada Ltd	10,226
Claims under $1,000 (24)	10,483
	49,332

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
EMPLOYMENT AND IMMIGRATION	
Department/Canada Employment and Immigration Commission	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Authority—Ministerial	
Accident involving a Crown vehicle—	
Chaulk D and Metro General Insurance Co	1,742
Strangemore R	1,610
Claims under $1,000 (4)	986
	4,338
EMPLOYMENT AND INSURANCE PROGRAM	
Claims under $1,000 (6)	*1,831*
IMMIGRATION PROGRAM	
Claims under $1,000 (2)	*642*
	6,811
ENERGY, MINES AND RESOURCES	
Department	
ADMINISTRATION PROGRAM	
Claim under $1,000 (1)	*667*
ENERGY PROGRAM	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown vehicle—	
Treasurer of Ontario	2,196
Claim under $1,000 (1)	593
	2,789
MINERAL AND EARTH SCIENCES PROGRAM	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown vehicle—	
Quasar Helicopters Ltd	46,680
Repair to 1985 Plymouth Horizon as a result of rough driving on road, oil pan, oil seals, K -Frame, etc.—	
Holiday Rent-a-Car	1,546
Authority—Ministerial	
Settlement as a result of an accident involving a Crown vehicle—	
Hendin of Hendin trust	2,000
Claims under $1,000 (12)	3,311
	53,537
National Energy Board	
Claims under $1,000 (2)	*345*
	57,338
ENVIRONMENT	
ADMINISTRATION PROGRAM	
Claim under $1,000 (1)	*14*
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Barry D	1,128
Cornhill Insurance Co	1,790
Sullivan J in trust	1,375
Confidential personnal settlement—	
Laxton Pidgeon and Co in trust	15,000
Authority—Ministerial	
Accident involving a Crown vehicle—	
Sneath Wilkins in trust	3,706
Claims under $1,000 (11)	3,080
	26,079

Particulars and payee	Amount
	$
PARKS CANADA PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Château Lake Louise	1,129
Cie d'assurance Bel Air Inc	1,807
Gifford H	1,500
Hansen C	1,306
Manitoba Public Insurance Corp	1,150
Pullman W	1,223
Société Mutuelle de Réassurance du Québec	1,583
State Farm Insurance	14,000
The Guardian Insurance Co	1,374
The Paint Shoppe	1,002
Wawanesa Mutual Insurance	4,658
Settlement for general and special damages as a result of a water pipe protruding above sidewalk—	
Knaught S	2,887
Authority—Ministerial	
Damages to gas line during backhoe exercise—	
Canadian Western Natural Gas	3,630
Claims under $1,000 (58)	12,732
	49,981
	76,074
EXTERNAL AFFAIRS	
Canadian International Development Agency	
Authority—TB 799258	
Settlement following the diversion of the ship MV "Carola Smits"—	
C D Schultz and Co Ltd	26,253
FINANCE	
Department	
FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Authority—Department of Justice	
Damages resulting from early cancellation of IMF position—	
Joyce R K	50,000
Claim under $1,000 (1)	90
	50,090
FISHERIES AND OCEANS	
Department	
Authority—Department of Justice	
Settlements as a result of accidents involving Crown vehicles—	
Assurance Commerciale Union	1,340
Bugden G	1,374
Carter E	1,084
Clarke W H	1,125
Crossland J & Mahone Auto Service Ltd	1,712
General Accident Assurance Co	1,273
Gowen R	1,337
Ingalls L E	1,315
Kenney's Tom Body Shop	1,063
MacDonald A	11,000
Manitoba Public Insurance Corp	1,050
Settlement as a result of property damage/loss—	
Husky Marine Service	4,500
Fishing boat damaged on spiles—	
Frobes A	1,454
Seized lobster traps and rope destroyed—	
Hood and Associates in trust	2,000
Seized fishing gear destroyed—	
Hood S C in trust	7,500
Settlement for damage to fishing gear resulting from CSS Hudson cruise—	
Meyers Agencies Ltd	4,760

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Settlement for loss and personal damages at Honey Harbour wharf—	
Ziska G P	10,000
Authority—Ministerial	
Settlements as a result of accidents involving Crown vehicles—	
Fraser C	8,100
Grant P	3,700
Insurance Corp of British Columbia	1,500
Meier D	2,014
Roseneau M	5,152
Wardon L	1,049
Settlements for damages to property during Horn Lake flood—	
Crease and Co	6,018
Martin & Co	8,125
Settlement for injuries sustained by O A Nickerson while offloading nets at SCH Maderia Park, British Columbia—	
Wilson C in trust	15,000
Settlement for damage to personnel property at SCH Cowichan Bay, British Columbia—	
Gruhn H E	2,456
Claims under $1,000 (71)	25,764
	132,765
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
ADMINISTRATION PROGRAM	
Authority—Ministerial	
Compensation for loss of original slide—	
Hancock L	*1,000*[2]
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Department of Justice	
Settlements as a result of accidents involving Crown vehicles—	
Clay, Boni and Co	5,520
Manitoba Public Insurance Corp	7,748
Settlements as a result of damage to personal effects during a fire at Oxford House—	
Christie, MacKay and Co in trust for M McKim	5,353
Christie, MacKay and Co in trust for S Tingley	4,200
Authority—TB 800583	
Compensation for grievances—	
Lubicon Lake Band	1,500,000[2]
Ex gratia payments under $100 (2)	73[2]
Claims under $1,000 (7)	2,273
	1,525,167
NORTHERN AFFAIRS PROGRAM	
Authority—Ministerial	
Settlement as a result of an accident involving a Crown vehicle—	
Boyd and Co in trust for D Detler and F Cameron	11,261
Claims under $1,000 (5)	3,532
	14,793
NATIVE CLAIMS PROGRAM	
Authority—PC 1986-8/378	
Compensation for the conversion of the Lee's or Kisbey Ranch to reserve lands—	
Rural Municipality of Brock #64	66,408[2]
Rural Municipality of Hazelwood #94	46,743[2]
Authority—TB 798283	
Compensation settlement—	
Sarcee Band	3,100,000[2]
	3,213,151
	4,754,111

Particulars and payee	Amount
	$
NATIONAL DEFENCE	
DEFENCE SERVICES PROGRAM	
Authority—TB 694982	
Settlements as a result of an accident involving a departmental vehicle—	
Alberta Government Telephones	7,500
Alie J M	2,562
Antoniazzi G J	1,007
Beaupre J R E	1,027
Boomhower P	2,710
Bradbury C F	1,100
Brazeau Mr	2,530
British Columbia Telephone Co	1,179
Brown W S	2,067
Callahan G T	1,238
C D S Rentals	1,063
City of Calgary	8,102
The City of Winnipeg	2,121
Cornwall Electric	2,417
Crown Forest Industries Ltd	1,159
Cyr R W	2,697
Dartmouth Dodge Chrysler Ltd	1,003
W D Ditching Ltd	2,325
Dunn K D	2,401
Fear F W	1,830
Fiore F	1,944
Giusti R	2,353
Groleau S	2,365
Hydro Quebec	2,104
King S A	1,445
Lantz P	1,170
Lauziere Mr	3,000
Marangere F	2,242
Marshall K	2,154
The Municipality of Metropolitan Toronto	1,357
Murphy Oil Co	1,744
Nelson J	1,225
Nicklin R	1,828
Ogurian R W	1,100
O K Tire Stores (1978) Ltd	4,045
Pettigrew E A	1,012
Plazzer L	3,633
Pole Star Transport Inc	6,608
Roberts N M	1,180
Sabourin J F	3,725
Sauvageau Pontiac Buick	2,104
Scrosati F	3,472
Thoman J A	1,005
Unger M	1,500
Settlements as a result of an accident involving a departmental vehicle and vehicle owned by—	
Bass T	
Advocate General Insurance Co	1,000
Taylor D E	
AETNA Casualty Co of Canada	3,211
Letendre and Morency	
Alberta Motor Association Insurance Co	10,837
Dupont J	
Allstate Insurance Co	1,002
Frobisher Inn	
Allstate Insurance Co	1,031
Clark F E	
Burton, Lynch, Armsworthy, Ward and O'Neil in trust	12,650
DeLeon T	
Canadian General Insurance Co	2,417
Anderson S	
Canadian Indemnity Co	1,694
Crane D R	
The Canadian Indemnity Co	4,985
MacLeod M	
Canadian Indemnity Co	5,325

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Wall C A	
Canadian Indemnity Co	2,528
Denis J G	
Canadian Provincial Insurance	1,474
Ciacco Driving	
Caputo, Sarlo, Irwin in trust	3,026
Lepak R J	
Commercial Union Assurance Co	2,314
Legault R	
Compagnie d'assurance Sogepar Inc et Co d'assurance Gibraltar Inc	3,643
Carrier G C	
The Co-operators	1,072
Carrier G	
The Co-operators	4,638
Granger G	
The Co-operators	1,265
Heare M	
The Co-operators General Insurance Co	2,296
Loorand E K	
The Co-operators	1,627
Mann J W	
The Co-operators	2,835
Milton D E	
The Co-operators	1,823
Parks F	
The Co-operators General Insurance Co	3,235
St Onge G	
The Co-operators	1,180
Sylvestre M G	
The Co-operators	1,947
Turpin G B	
The Co-operators	1,287
Anderson D	
The Dominion of Canada Group	1,231
Young R N	
Gibson C D in trust	45,000[1]
Matthews M	
The General Accident Assurance Co of Canada	1,553
Savin A	
The General Accident Assurance Co of Canada	1,654
Cummings E	
Gold Circle Insurance Co	1,112
Leclerc J O D	
The Gold Circle Insurance Co	1,155
McCabe G	
Guardian Insurance Co	1,158
MacVicar K	
Guardian Insurance Co	1,642
Chomick J R	
Halifax Insurance Co	1,062
McKay R	
The Home Insurance Co	3,065
McLean C	
The Home Insurance Co	2,055
Cousins S	
Insurance Corp of British Columbia	2,113
Dixon M S	
Insurance Corp of British Columbia	11,922
Kasa A	
Insurance Corp of British Columbia	3,850
Maloney B J	
Insurance Corp of British Columbia	1,080
McConnell B	
Insurance Corp of British Columbia	4,162
Drayson A	
The Manitoba Public Insurance Corp	2,227
Lalonde C	
The Manitoba Public Insurance Corp	2,796
Makar B	
The Manitoba Public Insurance Corp	3,246
Marco Holdings Developments Ltd	
The Manitoba Public Insurance Corp	2,915
Miller W	
The Manitoba Public Insurance Corp	1,320
Proulx L	
The Manitoba Public Insurance Corp	1,052
Seymour L W	
The Manitoba Public Insurance Corp	1,027
Surges L	
The Manitoba Public Insurance Corp	1,272
Unger P	
The Manitoba Public Insurance Corp	1,685
Scheuerman V	
Mason, Macleod, Lyle, Smith in trust	16,003[1]
Wolfsgruber A	
McQuarrie, Hunter in trust	10,572
McLaughlin R	
New Rotterdam Insurance Co	2,239
Boomhower P	
O'Flynn, Wesse and Tausendfreund in trust	2,500
Spencer M	
Pilot Insurance Co	1,304
Barry Brokerage Ltd	
Phoenix Continental	1,170
Charpentier M	
The Province of Nova Scotia	1,209
Krause D	
Saskatchewan Government Insurance	1,900
Shotton A	
Slack, Douglas M in trust	30,000
Archambault L	
State Farm Mutual Automobile Insurance Co	1,861
Frank J H	
State Farm Insurance	3,126
Poppler H	
State Farm Insurance Co	1,471
Shinkewski I	
Sutherland Auto Body	1,319
Spaan D	
Travelers Canada	1,291
Faught R A	
Treasurer of the United States	1,069
Gerovich B	
Treasurer of the United States	48,104
Fitzsimmons J	
Waterloo Insurance Co	1,741
Paulin M	
Wausau Insurance Co	2,247
Corkery S	
The Wawanesa Mutual Insurance Co	2,038
Gill G	
The Wawanesa Mutual Insurance Co	1,019
Myers D C	
The Wawanesa Mutual Insurance Co	8,066
Roberts F (deceased)	
The Wawanesa Mutual Insurance Co	17,164
Settlements as a result of an accident involving a departmental vehicle and a vehicle owned and operated by—	
Pratt W	
Pratt L	
Abstainers' Insurance Co	2,205
Somerville R	
Somers R	
AETNA Casualty Co of Canada	6,150
Perryman I	
Perryman D	
Allstate Insurance Co	4,137
Ventnor E M	
King A J	
Canadian Home Assurance Co in trust	1,995
City of Red Deer	
Bowie L	
The City of Red Deer	1,000
Continental Insurance Co	1,132
Apokremiotic C	
Apokremiotis D	
The Co-operators	1,598

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Bowers J	
Rankin C	
The Co-operators General Insurance Co	1,036
St Amour G	
Kerr L	
The Co-operators	1,258
Forest City Chrysler	
Bannerman C	
Crawford & Co Insurance Adjustors Ltd	1,078
Hanson P	
Hanson J	
Dominion of Canada General Insurance Co	2,510
Economical Mutual	
Fox G	
Economical Mutual Insurance Co	6,353
McIsaacs S	
Pearson S	
The General Accident Assurance Co of Canada	1,004
Jack McGee Chevrolet	
Shute D	
Gowland, Borisa in trust	2,488
Ciacco Driving School	
Evans T	
Guardian Insurance Co	2,279
Fiander D	
Fiander J	
Guardian Assurance Co Ltd	9,166
Small L	
Thompson M W	
The Halifax Insurance Co	1,985
Comfort & Tylee Ltd	
Hayeman J	
Harris, Barr in trust	1,570
Dexter T	
Dexter M W	
Kent General Insurance Corp	7,110
McKee R O	
McKee J D	
Liberty Mutual	1,258
Gelco Can Inc	
Williams R	
The Manitoba Public Insurance Corp	2,109
Nguyen T	
Mohammed O F	
The Manitoba Public Insurance Corp	1,650
Park Pontiac	
Perko M	
The Manitoba Public Insurance Corp	1,052
Vickar E	
Steel J	
The Manitoba Public Insurance Corp	1,095
Murphy G R	
Murphy V A	
McGlinty and Pillay Law Clinic in trust	16,474[1]
The municipality of Toronto	
Allen W	
The Municipality of Metropolitan Toronto	1,120
Davies W	
Davies D R	
Nova Scotia General Insurance Co	3,865
Fritz Lay Canada Ltd	
Fernand D	
Royal Insurance	1,050
Gelco Canada Lease	
Williams R	
Saskatchewan Government Insurance	2,341
MacKenzie K	
MacKenzie D	
Stafford Agencies (1977) Ltd	1,501
Arredonno G	
Arredonno M	
Treasurer of the United States	4,298
Dallaire A	
Dallaire G	
Unifund Insurance Co	4,623
Fizzard G	
Fizzard B	
Unifund Assurance Co	1,191
Montgomery W	
Montgomery M C	
Western Union Insurance Co	1,719
Settlements as a result of damages to personal effects—	
Allen R H	1,533
Bennett F	7,649
Bennett J M	1,185
Berard J R M	1,068
Bissonnette R	1,009
Blacklock L A	1,107
Bregg G P	6,492
Brown R D	1,476
Brown T K	1,736
Brown W W	1,408
Clarke R A	2,819
Currell D A	1,932
Demers R G	2,071
Desrochers M P	2,149
Dewolfe J J	1,029
Dick P J	1,881
Fournier P T	1,194
Fowkes R W	1,075
Francoeur J G	1,268
Gervais G H	1,173
Good S	2,326
Gossip B	1,115
Guimond J P R M	1,052
Hatton R W	1,021
Kidd I M	1,569
Kiley B A	1,182
Kinsman R W	1,165
Kozub G L	2,604
Lester D A	1,311
McCumber P R	2,000
MacLean-Foley R D	5,137
Montague R T	3,575
Nickerson C L	1,872
Pulchny M	1,065
Purdy C D	1,417
Reaume W J	50,000
Rodocanachi J	1,027
Samler D W	13,689
Saueracker R H	2,624
Serek D J	1,632
Simon D	1,229
Snook D S	1,018
Thibodeau J A	1,205
Tremblay J A S	1,049
Tremblay M L S	1,490
Turner J M H	1,043
Turriff R H	2,207
Wright D O	6,442
Young P W	1,749
Settlements for damages to personal property—	
Clyke D A	2,311
Harris R A	1,513
Milne B R	1,700
Settlements for damage to underground cables—	
Bell Canada	6,375
Telebec Ltee	3,261
Settlement as a result of an accident involving an helicopter—	
Kimak R J and Beverley	40,750
Settlement for medical treatment provided to B Kimak as a result of an accident involving an helicopter—	
British Columbia Ministry of Health	1,401
Settlements as a result of an incident involving departmental helicopters—	
Dominion Stores Ltd	5,437
Jeans Garage Ltd	2,583

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Settlements for damages caused by a low-flying Canadian Forces Aircraft—	
Bennett F	4,147
Dalby, David and Kathaleen	2,161
McGivern G	10,000
Wonnenbey R	1,000
Settlement by C Leonard for damage caused by overflight of fur farm during a military exercise—	
Byck, Hoyles and Grant in trust	16,000
Settlement by Oceanview Farms for damage to farm property due to a helicopter forced landing—	
McCabe and Taylor in trust	8,000
Settlement for damage caused by helicopter overflights—	
Stairs Fox Ranch Ltd	42,092
Settlement as a result of expenses incurred due to posting—	
Aitchison W F	9,973
Settlement arising from expenses incurred as a result of the cancellation of posting—	
Bremner J S	10,000
Settlement as a result of costs and damages associated with enrolment and subsequent release from the Canadian Forces—	
Kirk G D and Rudolphe D	1,675
Settlement as a result of an accident involving a departmental vehicle and causing damage to Hydro Pole—	
British Columbia Hydro	1,442
Settlement for damage to signal switches by a mobile tank turrett—	
Canadian Pacific	2,186
Settlement by L Henrioulle for injuries sustained as a result of an accident on board of a Canadian Forces vessel—	
Carfra and Lawton in trust	223,179
Settlement as a result of an accident involving a departmental vehicle and a bicycle owned by M A Charpentier—	
Chipman, Fraser, Pink, Nickerson in trust	10,000
Settlement as a result of damage to glass caused by departmental employees moving furnishings—	
Gillin Engineering and Construction Ltd	1,964
Settlement for injuries sustained by L Smith as a result of a falling wall—	
Jeffery Associates in trust	1,500
Settlement by A McKinnon re death of R McKinnon due to accident at Lac LaBiche Alta—	
Johnston, Ming, Scammell, Manning, Lamb, Mitchell and Moore in trust	3,000
Settlement for interest that accrued on late payment of annuity payments—	
Moore C L	7,500
Settlement for injuries suffered as a result of alleged malpractice—	
Nelligan/Power in trust	30,000
Settlement as a result of a power outage involving Canadian Forces helicopters—	
Nova Scotia Power Corp	27,265
Settlement by U Smith and E MacDonald as a result of an accident involving a departmental vehicle—	
Parsons, Learmonth, Dunne and O'Hara in trust	1,699
Settlement for loss of rented compressor—	
Rentalex Ltd	1,388
Settlement as a result of injuries sustained when a live round of ammunition in scrap metal exploded—	
Skwark, Myers, Kussin, Weinstein in trust	18,289
Settlement for damages to property during a military exercise—	
Small B	3,000
Settlement for medical expenses due to injuries suffered when a grenade exploded—	
Tyler R	1,379
Authority—PC 1970-10/907	
Settlement re M D Glennie as a result of an accident involving a departmental vehicle—	
Underwriters Adjustment Bureau Ltd	3,635
Settlement re Habib's Food Market as a result of an accident involving a departmental vehicle—	
Underwriters Adjustment Bureau Ltd	2,911
Settlement re J Hyatt as a result of an accident involving a departmental vehicle—	
Underwriters Adjustment Bureau Ltd	26,940
Settlement re La Vela Restaurant and Pizzeria Ltd as a result of an accident involving a departmental vehicle—	
Underwriters Adjustment Bureau Ltd	3,537
Settlement re P G Pizzeria as a result of an accident involving a departmental vehicle—	
Underwriters Adjustment Bureau Ltd	1,268
Reimbursement of Canada's share of 75 percent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to—	
Government of Germany 3,752 claims for $2,192,572; Government of France 27 claims for $145,835; and Government of Belgium 2 claims for $655	2,339,062
Claims under $1,000 (1,359)	391,593
	3,972,047
NATIONAL HEALTH AND WELFARE	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Ruzylo E	1,000
Claim under $1,000 (1)	340
	1,340
MEDICAL SERVICES PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Day S	1,000
Royal Insurance Co of Canada	5,587
Roberts G	30,875
Skarset K	1,188
Claims under $1,000 (21)	8,175
	46,825
HEALTH PROTECTION PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Kelso J in trust	2,200
British Columbia Ministry of Health	541
Co d'Assurance Canadienne Générale	1,447
Claims under $1,000 (3)	1,472
	5,660
	53,825
NATIONAL REVENUE	
Customs and Excise	
Authority—Department of Justice	
Settlement of legal costs at recommendation of Department of Justice—	
Gowling and Henderson	
Carnilco International Ltd	10,000
Authority—Ministerial	
Settlement as a result of accidents involving Crown vehicles—	
Co-operators Group Limited	4,510
Insurance Corp of British Columbia	1,085

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Settlement for personal injuries from a drug detector dog—Docherty T L in trust	
Cushman A	1,000
Claims under $1,000 (64)	8,662
	25,257
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Department of Justice	
Settlement as a result of a motor vessel damage—	
Baker R	4,000
Settlement as a result of the loss of a mobile telephone—	
Terra Nova Telecommunications	1,904
Settlement as a result of a fall on an icy sidewalk in front of Federal Building at Simcoe Plaza, Terrace Bay, Ontario—	
Chepelsky A	16,200
Settlement as a result of tripping over the edge of a mat at 25 St Clair Ave, Toronto, Ontario—	
Mordas H	3,089
Settlement as a result of falling on the ice at St Mary's, Ontario—	
Sharp D	1,200
Settlement as a result of a motor vehicle accident in which the Crown vehicle and driver were legally liable for damages—	
Saskatchewan Government Insurance	3,020
Authority—Treasury Board	
Settlement as a result of discriminatory refusal of employment—	
Travers J C	39,027
Authority—Ministerial	
Settlement as a result of a vehicle accident—	
Bruce C	1,456
Garnier R	1,058
Settlement as a result of abandonment of expropriation—	
Firestone Canada Inc	14,500
Settlement as a result of water damages to Germaine Beauchamp and Boutique Germaine Inc La Promenade, 151 Sparks Street, Ottawa—	
Binks, Chilcott and Simpson in trust	12,000
Settlement as a result of blast damages during the original construction of the Sir Frederick Banting Research Centre—	
The Foundation Co of Canada Ltd	5,000
Claims under $1,000 (33)	8,783
	111,237
ACCOMMODATION PROGRAM	
Authority—Ministerial	
Settlement for damages to the vehicle of J Ducasse resulting from drippings from a defective ceiling in the parking lot of the Guy Favreau Complex, Montreal, Quebec—	
Guardian Insurance Co of Canada	1,232
Settlement as a result of damage to a riser cable in the Brooke Claxton Building, Tunney's Pasture, Ottawa—	
Bell Canada	1,766
Settlement as a result of damage to a personal vehicle of G Lafourelle—	
Travelers Canada	1,935
Settlement as a result of personal injuries to P Gratton—	
Beament, Green, York in trust	9,000
Settlement as a result of damage to equipment owned by a private contractor at Rideau Hall—	
Helpman E	2,740
Settlement as a result of personal injuries sustained by R S Wilson as a result of a fall at C D Howe Building, Ottawa—	
Wilson R S	1,038
Claims under $1,000 (3)	7,672
	25,383
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM	
Claims under $1,000 (2)	*1,433*
MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM	
Claim under $1,000 (1)	*478*
LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM	
Authority—Ministerial	
Settlement as a result of a collision of an engine while using the New Westminster railway bridge—	
Burlington Northern Railroad Co	*6,189*
	144,720
REGIONAL INDUSTRIAL EXPANSION	
Department	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown vehicle and a private vehicle in Winnipeg—	
Manitoba Public Insurance Corp	1,203
Claims under $1,000 (4)	1,911
	3,114
SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown vehicle—	
Sedgwick Inc	1,178
Claim under $1,000 (1)	30
	1,208
SOLICITOR GENERAL	
Correctional Service	
Authority—Department of Justice	
Compensation for damages incurred in motor vehicle accidents—	
Compagnie d'assurance Missisquoi et Rouville	1,451
Cornhill Insurance	1,082
Insurance Corp of British Columbia	5,614
La Prudentielle Compagnie d'Assurance Limitee	1,747
Pilot Insurance Co	2,399
Preston Phipps Inc	1,029
Wausau Insurance Co	1,200
Wellington Insurance	1,044
Out of court settlement with respect to the illegal confinement of R P Wright—	
Bunning and Farland in trust	18,500
Out of court settlement for an employee not being remunerated at the proper rate of pay—	
Dunn D J	21,639
Out of court settlement to A W Green for injuries sustained while incarcerated at Warkworth institution—	
Gowland B in trust	3,773
Settlement with respect to complaint presented to the Canadian Human Rights Commission alleging discrimination in employment based on religion—	
McDay W	1,000

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Settlement with respect to complaint presented to the Canadian Human Rights Commission alleging discrimination in employment based on sex—		
Sinclair S		1,000
Out of court settlement to P C Dredhart for injuries received, while incarcerated, when assaulted by inmates at Pittsburgh institution—		
Sullivan and Weeke		5,000
Ex gratia payments (40)		3,384[2]
Federal Court awards (3)		10,495[1]
Claims under $1,000 (336)		48,474
		128,831
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Authority—TB 780720		
Settlements for damages resulting from car accidents—		
Agences (Les) d'Assurances Nichol Ltée		1,399
Angelomatis G P in trust	$ 2,700	
Angelomatis G P in trust	5,700	8,400
Baddeck Ambulance Ltd	$ 494	
Baddeck Ambulance Ltd	6,030	6,524
Baker, Newby and Co in trust		1,500
Big River Oil Ltd	$ 2,607	
Esau D	525	3,132
Brownlee F in trust		7,045
Budget Rent-A-Car		10,600
Budget Rent-A-Car of Yarmouth	$ 598	
The Canadian Surety Co	3,032	3,630
Canadian Home Assurance Co	$ 1,968	
Harrington L	100	2,068
Canadian Liquid Air		49,110
Capital (La) Cie d'Assurance générales		2,204
Compagnie d'Assurance Guardian du Canada		5,432
Cie d'Assurances Provinces-Unies		1,015
Continental Insurance Co		1,508
Co-Operators (The)		2,236
Co-Operators General Insurance Co	$ 2,274	
Harvey G	250	2,524
Crawford and Co Ltd	$ 1,353	
Bob McDonald Chev Olds and Continental Bank of Canada	250	1,603
Dale's Auto Body		1,376
Delta Rent-A-Car		1,674
DeMaio P N		1,933
Dobbin J W in trust		1,950
Dowsley J		4,697
Economic Mutual Insurance Co		2,631
Finnegan P	$ 5,080	
ABC Rental Agency	364	5,444
Fuller Dr John A	$ 400	
Tonstad Buchan in trust	17,305	
Tonstad Buchan in trust	899	
Tonstad Buchan in trust	94	18,698
Gilchrist, Sinclair and Campbell in trust		5,500
Gillis and McKechnie in trust		8,155
Groupe Commerce, Compagnie d'Assurance		2,307
Halifax Insurance Co	$ 1,955	
Early Learning Playschool	121	2,076
Harper, Grey, Easton and Co in trust	$ 5,000	
Harper, Grey, Easton and Co in trust	3,501	
Harper, Grey, Easton and Co in trust	3,374	11,875
Henderson and Baxter in trust		12,500
Highland Transport		1,100
Home Insurance Co	$ 1,842	
Buffone A	125	1,967
Hydro Québec		2,910
Insurance Corp of British Columbia		4,590
Insurance Corp of British Columbia		1,054
Insurance Corp of British Columbia		1,249
Insurance Corp of British Columbia		5,127
Insurance Corp of British Columbia		1,828
Insurance Corp of British Columbia		2,660
Insurance Corp of British Columbia	$ 4,000	
Brown W T	200	4,200
Insurance Corp of British Columbia	$ 3,605	
Hughes C A	235	3,840
Insurance Corp of British Columbia		1,510
Insurance Corp of British Columbia		5,304
Insurance Corp of British Columbia		1,005
Insurance Corp of British Columbia	$ 2,788	
Von Dem Bussche-Streithorst Claudia	245	3,033
Insurance Corp of British Columbia	$ 2,681	
Insurance Corp of British Columbia	1,685	
Higgins and Hunter in trust	4,000	8,366
Insurance Corp of British Columbia		2,362
Insurance Corp of British Columbia	$ 946	
Islander Contracting Limited	500	1,446
Insurance Corp of British Columbia		2,494
Insurance Corp of British Columbia		1,149
Insurance Corp of British Columbia	$ 3,771	
Watson E	300	4,071
Insurance Corp of British Columbia		2,197
Insurance Corp of British Columbia	$ 1,731	
Seward S	500	
Hilltop Medical	100	2,331
Insurance Corp of British Columbia		1,622
Insurance Corp of British Columbia	$ 2,188	
Roosdahl M	300	2,488
Insurance Corp of British Columbia		3,270
Insurance Corp of British Columbia	$ 918	
Bacon L	100	1,018
Insurance Corp of British Columbia	$ 1,281	
Feldman G	150	1,431
Insurance Corp of British Columbia		4,353
Irving Collision Repairs		1,000
Jacques P A		1,888
Jesperson R		2,500
Jones M in trust		25,000
Kelly J J in trust		3,000
King, Sutton and Hope in trust		2,500
Laurentides Sports Service Inc		1,000
Laurentienne Générale, Compagnie d'Assurances		4,200
Letcher J C in trust		19,000
Liberty Mutual Insurance Co	$ 4,860	
Imperial Auto Body	193	5,053
Lim R		1,390
Longpre W in trust		2,000
Luttrell J F		1,552
MacBeth D A in trust		13,000

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
MacKenzie and MacKenzie	$ 15,315	
MacKenzie and MacKenzie	402	15,717
Manitoba Public Insurance Corp	$ 993	
West Douglas	50	1,043
Manitoba Public Insurance Corp		1,801
Manitoba Public Insurance Corp		1,072
Manitoba Public Insurance Corp		1,600
Manitoba Public Insurance Corp		1,038
Manitoba Public Insurance Corp	$ 1,400	
Statkewick P	200	1,600
Manitoba Public Insurance Corp	$ 4,531	
H Wolfman Trucking	250	4,781
Martin, Dunlop, Hillyer in trust		15,400
McElroy D J		2,875
Millar J in trust		9,000
Milne B W in trust		4,800
Mimis V	$ 100	
State Farm Mutual Automobile Insurance Co	957	1,057
Mineault R J		1,600
Minister of Finance		32,500
Minister of Finance, British Columbia	$ 76	
Insurance Corp of British Columbia	2,376	2,452
Newfoundland Capital Corp		1,099
Nolin H P		1,465
Nova Scotia General Insurance Co	$ 951	
Castonguay R	192	1,143
Nova Scotia Power Corp		2,625
Owen B in trust		3,542
Personal Insurance Co of Canada		1,798
Phoenix Continental Management Ltd	$ 2,058	
Vanderlee P	350	2,408
Phoenix Continental Management Ltd	$ 1,016	
Maritime Formless Ltd	250	1,266
Pobihushchy V A	$ 250	
Alberta Motor Insurance Co	2,777	3,027
Ramsay, Thompson, Lampman in trust	$ 7,418	
Ramsay, Thompson, Lampman in trust	5,502	12,920
Raphael, Whealtby and MacPherson in trust		1,204
Ray, Connell, Lightbody, Reynolds and Heller		4,000
Rent-A-Wreck		1,000
Reynolds C C		1,409
Reynolds R	$ 100	
Alberta Motor Association Insurance Co	1,725	1,825
Riordan M J in trust		2,489
Rogers, Rogers, Moore in trust		12,000
Routley and Sprague in trust		7,035
Royal Insurance Co		1,358
Royal Insurance Canada	$ 1,677	
Hodgson Y	250	1,927
Royal Insurance Canada	$ 1,336	
Kilbourne T	81	1,417
Russell and DuMoulin in trust		2,000
Saskatchewan Government Ins	$ 1,300	
Schmidt L	100	
The Cooperators	400	1,800
Saskatchewan Government Ins	$ 1,220	
Abrams G M	100	1,320
Saskatchewan Government Ins	$ 967	
Eaves Auto Body	500	1,467
Saskatchewan Government Ins	$ 1,287	
Dobko C	500	
Dobko W	400	2,187
Saskatchewan Government Ins	$ 590	
Versatile Credit Corp	500	1,090
Saskatchewan Government Ins	$ 3,169	
Bonnah T	1,081	4,250
Saskatchewan Government Ins		2,565
Saskatchewan Government Ins	$ 1,463	
Neil Curtis Auto Body Shop	500	1,963
Sheldon, Singleton and Associates		5,000
Sheppard, Beke, Singer and Muma		1,385
Sheppard P		2,995
Shoctor, Hill, Mousseau and Starkman		3,897
Shoctor, Hill, Mousseau and Starkman		1,514
Shury, Migneault, Miller and Gibbons in trust		5,783
Simpson and Co in trust	$ 12,500	
Simpson and Co in trust	1,323	13,823
Sinclair and Edmond		30,112
Sivertz, Brecknell and Kiehlbauch in trust		10,000
Spitz, Combe, Carr and Horowitz		2,954
Stark A		2,098
State Farm Mutual Automobile Insurance Co		1,530
Stewart, Ward and Co in trust		5,500
Swain P		1,300
Takahashi M G		1,277
Tessovitch K S in trust		7,850
Thomas, MacDonald and Omichinski		2,500
Thomson S	$ 50	
Insurance Corp of British Columbia	1,013	
British Columbia Telephone Co	3,073	4,136
Tilden Rent-A-Car Service		1,581
Uncle Al's and Chets Auto Body Ltd		1,122
Verbeurgt A	$ 2,051	
Saskatchewan Government Ins	1,044	3,095
Wasyliw A		1,405
Wawanesa Mutual Ins Co	$ 1,259	
Rowan E	100	1,359
Wawanesa Mutual Insurance Co		3,869
Wawanesa Mutual Insurance Co		1,803
Wawanesa Mutual Insurance Co	$ 1,252	
Endura Manufacturing Co Ltd	275	1,527
Wellington Insurance Co		1,064
Wilson C J in trust		4,000
Wilson D T		1,355
Wolch, Pinx, Topper, Scurfield in trust		3,500
Worker's Compensation Board in trust		10,350
Zupan S in trust		1,250
Settlements for property damage—		
British Columbia Hydro		2,175
Corp of the City of Burlington		1,117
Ministère des Transports		1,336
Pendray Farms Ltd		7,900
Zurich Ins Co	$ 1,521	
Gavreau G	250	1,771
Settlements for civil litigations (assault, arrest)—		
Bassie J in trust		9,870
Bolton M P in trust		1,476
D'Arcy and Deacon Barristers		2,243
Etude Clark Woods and Associés	$ 1,399	
Lunan C	28,395	29,794
Gatehouse J E in trust		3,600
Kenneth G Y and Co in trust		1,001
Lindsay K in trust		13,333
Lucas, Edwards and Bishop		3,901
Olsen J in trust		2,500
Pihl and Johnson in trust		2,530
Poser and Walton in trust		10,011
Rousseau R J		3,381
Compensation for loss of personal property when vacating foreign post—		
Hoffman L D		1,643

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Reimbursement of unit contingency at recommendation of department of Justice—	
Thompson S/D Drug Section	1,300
Settlement of civil litigation at recommendation of department of Justice—	
MacDonald, Affleck, Cooligan	22,500
McNeil, Smith, Poole, Barristers and Solicitors	15,000
Settlement of grievance for delaying purchase of prior pensionable service at recommendation of department of Justice—	
McQuhae L J	7,254
Authority—TB 801077	
To settle a claim including hospitalization charges—	
Ministry of Health, Province of British Columbia	2,079
Authority—TB 801074	
To settle claims for special and general damages including prejudgment interest—	
McLean L P in trust	128,498
Authority—TB 799987	
To settle a claim for special and general damages including costs and interest—	
McKellar Structured Settlement Inc $ 170,000	
Martin, Lordon, McKenna and Bowes in trust 80,000	250,000
Claims under $1,000 (537)	146,591
	1,351,477
	1,480,308

SUPPLY AND SERVICES

Department

SUPPLY PROGRAM—SUPPLY REVOLVING FUND

Authority—Department of Justice

Settlements as a result of accidents involving Crown vehicles—	
Assurance Commercial Union	1,528
CNR Accident & Sauné (DSS)	2,381
Guardian of Canada	3,626
Le Groupe Commerce Cie d'assurance	2,336
Treasurer of Ontario	1,047
Claims under $1,000 (7)	2,817
	13,735

TRANSPORT

Department

DEPARTMENTAL ADMINISTRATION PROGRAM

Claims under $1,000 (2)	*53*

MARINE TRANSPORTATION PROGRAM

Authority—Ministerial

Accidents involving Crown vehicles—	
Magnum Contracting Ltd	1,650
Elliott E B	1,427
Prudential Assurance Co	2,645
Cie d'Assurance Le Groupe Commerce	1,075
Cie d'Assurance Simcoe et Erie	8,927
Swinton and Co in trust	3,177
Motor vehicle accidents—	
The Co-Operators General Insurance Co	1,885
Sharpe K	1,023
Damage to dock—	
Sands E	1,233
Damage due to diving accident—	
Duffy M W	1,654
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Sabean Staffer and Co in trust	5,980
Authority—TB 798534	
Loss of personal effects upon removal—	
Russell J	3,025
Authority—TB 798535	
Loss of personal effects upon removal—	
Tiner R	2,310[2]
Authority—TB 800352	
Grounding of vessel at Grande Vallee—	
West Hampton navigation	750,000
Authority—T-8425-82	
Settlement of Miramichi dredging contract—	
Lydon Dredging and Construction Co	3,460,380[1]
Claims under $1,000 (51)	16,339
	4,262,730

AIR TRANSPORTATION PROGRAM

Authority—Department of Justice

Accidents involving Crown vehicles—	
The Home Insurance Co	1,047
Equitable Insurance Co	2,072
Northumberland Insurance Co	1,500
Prudentielle Insurance Co	1,032
Insurance Corp of British Columbia	1,368
Timber Kueng and Co	3,974
Airplane damaged when struck by piece of asphalt—	
Air Canada	35,000
Poppe G	2,000
Vehicle damaged by broken sign post—	
Gertsovich A	1,545
Vehicle damaged by lime deposit drippings—	
Rutherford L A	1,296
Swiger L E	1,416
Tarantinao L	1,856
Personal injury claim—	
Stewart, MacKeen and Covest in trust	12,000
Anderson, Huestes and Jones in trust	12,500
Willett A	16,500
Tripped and fell in terminal two parking garage—	
Taxton, Glass and Swartz in trust	3,200
Hit head and fell in terminal two parking garage—	
McPherson, Prince and Geddes	20,000
Damage to aerial cable—	
Newfoundland Telephone Co	2,512
Claim for broken contract—	
Pokamandy B	6,750
Damage to personal vehicle—	
Miroslaw S	1,020
Damage to personal property—	
Mooney A	3,500
Settlement due to termination of employment—	
Cuzmanov D	3,500[2]
Dragon I P	3,500[2]
Cleveland J	1,000[2]
Damage due to rezoning—	
Beaumont, Proctor, Cook and Munro	50,000
Damage to starboard propeller—	
Insurance Corp of North America	9,342
Water damage to harbour tower—	
British Columbia Telephone Co	5,990
Authority—Ministerial	
Damage to power pole at Deer Lake Alberta—	
Newfoundland Light and Power Co Ltd	1,774
Accident involving a Crown vehicle—	
United Tire	1,000
Motor vehicle accident—	
Irvine W P	1,640
Damage to hydro gas service—	
British Columbia Hydro and Power Authority	1,082
Personal injury claim—	
Simpson and Co	1,689

Payments of damage claims—*Concluded*

Particulars and payee	Amount
	$
Authority—T-1983-76	
Toronto international airport expropriation Shell vs the Queen—	
Public Works Canada	970,756[1]
Authority—TB 799538	
Loss of revenue from relocation due to expansion—	
Cara Operations Ltd	120,000
Authority—TB 800429	
Damage to DC-9—	
Air Canada	485,000
Claims under $1,000 (236)	9,308
	1,797,669
	6,060,452
VETERANS AFFAIRS	
VETERANS AFFAIRS PROGRAM	
Authority—Department of Justice	
Compensation for an accident involving a Crown vehicle and a pedestrian—	
Smelser S	4,300[2]
Claims under $1,000 (5)	3,182
	7,482
Grand total	16,979,797

[1] Details are also provided under "Federal Court awards".
[2] Details are also provided under "Ex gratia payments".

Ex gratia payments

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a payment for which no liability is recognized, whether or not any value or service has been received, and that is made as an act of benevolence in the public interest.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
ADMINISTRATION PROGRAM	
Authority—Ministerial	
Compensation for dress damaged while working in department—	
Chambers J	*100*
AGRI-FOOD DEVELOPMENT PROGRAM	
Payment under $100 (1)	*57*
AGRI-FOOD REGULATION AND INSPECTION PROGRAM	
Authority—Ministerial	
Employee's personal effects were damaged while he was working—	
Doucet P	377
Compensation for damages to a motor vehicle parked in an authorized parking spot for which no individual was liable—	
Tompson R	344
	721
CANADIAN GRAIN COMMISSION PROGRAM	
Authority—Ministerial	
Compensation for damage to clothing from acid spill—	
Kawchuk L	138
Authority—PC 1985-1/3433	
Legal fees in connection with a Commission of inquiry into certain allegations concerning commercial practices of the Canadian Dairy Commission—	
Ronald A Chisholm Ltd	15,400
	15,538
	16,416
COMMUNICATIONS	
Department	
COMMUNICATIONS AND CULTURE PROGRAM	
Authority—Ministerial	
Loss of eyeglasses while on duty—	
Arnold R H	126
Compensation for loss of film—	
Gornall F A	500
	626
National Film Board	
Authority—Ministerial	
Compensation for damages to personal property while on duty—	
Macerola F N	*550*
National Library	
Payment under $100 (1)	*52*
National Museums of Canada	
Authority—Ministerial	
Compensation for loss of antique silver-wired glasses—	
Great Canadian Theatre Co	*180*
Public Archives	
Payment under $100 (1)	*56*
	1,464

Particulars and payee	Amount
	$
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Ministerial	
Loss of luggage on travel status—	
Gagnon J	491
Authority—PC 1985-3/1541	
Loss of printed product packaging material—	
Selzer Sales	4,435
Payments under $100 (2)	63
	4,989
EMPLOYMENT AND IMMIGRATION	
Department/Canada Employment and Immigration Commission	
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—TB 798825	
Refund of Unemployment Insurance overpayment—	
Flynn M A	2,541
Authority—TB 798991	
To reimburse Unemployment and Insurance account for cash lost in transit—	
Unemployment and Insurance account	376
Authority—Ministerial	
Settlement for damaged clothing—	
Beaudet L	259
Dessurault P	167
Lapointe M	100
Compensation to cover expenses incurred for unused accommodation resulting from cancellation of National Institutional Training Program courses—	
Desjardins S	925
Guerette M	335
Larouche C	120
Perrault A	375
Refund of Unemployment Insurance overpayment—	
Quinn P	896
Compensation due to a cancellation of bill of sale—	
Landry M	200
Reimbursement of cost incurred in a lawsuit—	
Brossard H P	982
Payment which is equivalent to nine months salary resulting from an alleged early discharge—	
Fortier C	23,657
Authority—TB 798825, PC 1985-2/2508	
Refund of Unemployment Insurance placement agency overpayment—	
Alon J	936
Arnold W	1,000
Banks G	2,541
Braun H	177
Bovell A	704
Bruce V	377
Crispin B	536
Deluca R	200
Doeman T	720
Faulkner M L	182
Foy J	100
Frankauser A	530
Frankel H	141
Furstaer N	765

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Gabor E	208
Gemakas J	438
Gerlants A	984
Griffith J	3,402
Guerra F	649
Harris G	1,086
Haynes D	768
Henning H	840
Holt M	143
Jeffery R	182
Junge K	216
Lee K Y	133
Lew G	840
Mallary D	510
Margulescu A W	1,290
Masters B	5,926
May P	1,724
McLeod R	3,360
Meredith T	428
Michaliszyn J	750
Milectic L	632
Paluch U	240
Pantoja R	1,509
Peacock S	1,750
Perrow J	160
Pfeffer E	900
Picasso P	644
Pranjic V	900
Rabas G	1,050
Robert B	924
Rodrigues I	366
Sabharwal S	228
Sever R	419
Sharma B	100
Shermerluk R	174
Shen T	100
Siu T	1,260
Stevenson C	900
Stevenson I	4,410
Trass R	1,897
Tulman B	100
Ufford C	1,500
Wejer V	172
Wong O F	583
Young K	140
Zalts M	400
Authority—TB 801670, PC 1986-2/1127	
Refund of Unemployment and Insurance placement agency overpayment—	
Baranovs E	2,080
Beddow J	512
Finnigan C	6,900
Garcia A	333
White G	485
Wyllie R	1,028
Young W	198
Zlotnikow V	868
Authority—TB 800188, PC 1985-1/3749	
Refund of Unemployment and Insurance placement agency overpayment—	
Allison P	132
Arnold B	664
Higa K	1,176
Karessian H	318
Langenberg P	1,470
Miller A	349
Payments under $100 (18)	853
	102,543

Particulars and payee	Amount
	$
IMMIGRATION PROGRAM	
Authority—TB 795821	
Compensation to cover expenses incurred for unused accommodation rented for refugee families—	
Rowandale Baptist Church	1,100
Payments under $100 (7)	278
	1,378
	103,921
ENERGY, MINES AND RESOURCES	
Department	
ENERGY PROGRAM	
Payment under $100 (1)	*40*
MINERALS AND EARTH SCIENCES PROGRAM	
Authority—Ministerial	
Compensation for damage sustained to eyeglass lenses—	
Carriere P	101
Payment under $100 (1)	65
	166
	206
ENVIRONMENT	
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Ministerial	
Damage to suitcase while employee was traveling in the Soviet Union—	
Metikosh S	*150*
PARKS CANADA PROGRAM	
Authority—PC 1985-3/2508	
Compensation for expenses—	
Celestine Holdings Ltd	80,851
Authority—PC 1985-5/1416	
Compensation for acquisition or disposal of buildings situated on Mingan Archipelago National Park Reserve—	
Arseneault J	2,280
Arseneault L	1,950
Barriault A	6,650
Barriault C	290
Barriault J G	970
Barriault J G	1,741
Blaney R	1,425
Boudreau D	735
Boudreau P Y	3,020
Cormier G	1,300
Cormier M	906
Cormier M	237
Cyr G	846
Cyr J M	1,592
Cyr M	791
Desbiens J	3,100
Dupuis H	1,635
Dupuis P	2,280
Dupuis P and Giasson Y	1,585
Fournier M	21,700
Jomphe J M	1,040
Jomphe R	14,700
Jomphe R	1,857
Landry J N	9,750
Lebrun D	4,600
Noel M	4,300
Thériault E	1,850
Thériault L	2,630
Vigneault A	1,440
Vigneault M	3,200
Ward S	836

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Authority—TB 797596	
Compensation for the cessation of grants in lieu of taxes for 1985-86 (National Battlefields Commission)—	
Quebec City	984,975
Sillery	4,980
Payments under $100 (4)	199
	1,172,241
	1,172,391
EXTERNAL AFFAIRS	
Department	
Authority—PC 1986-3/536	
Assistance to locally engaged employee in meeting medical expenses incurred on behalf of his spouse—	
Azama P	36,028
Authority—PC 1985-3/1941	
Compensation for cost of temporary accommodation for the spouse and daughter of the Turkish Ambassador to Canada as a result of damages to their residence during a terrorist attack—	
Embassy of Turkey	2,320
Authority—PC 1985-7/2508	
Compensation for the cost of repairs resulting from damages to the Turkish Embassy by terrorists—	
Government of Turkey	41,503
Authority—PC 1985-2/2787	
Compensation for the cost of cleaning the Consulate of the United States of America at Toronto as a result of demonstrations—	
Government of the United States of America	25,029
Authority—PC 1985-2/2786	
Compensation for a loss incurred by an employee of Canadian High Commission in Nigeria as a result of the closure of the Nigerian border—	
Hynes R	573
Payment under $100 (1)	30
	105,483
FISHERIES AND OCEANS	
Department	
Authority—Ministerial	
Compensation for loss watch and jacket—	
Kelly E	130
Compensation due to forfeit of reserved accommodations for visiting scientist—	
Stephenson B	125
Authority—PC 1974-4/1946	
Compensation for theft of personal belongings—	
Pringle J D	132
Payment under $100 (1)	11
	398
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
ADMINISTRATION PROGRAM	
Authority—Ministerial	
Compensation for loss of original slide—	
Hancock L	*1,000*[1]
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—TB 800583	
Compensation for grievances—	
Lubicon Lake Band	1,500,000[1]
Payments under $100 (2)	73[1]
	1,500,073
NATIVE CLAIMS PROGRAM	
Authority—PC 1986-8/378	
Compensation for the conversion of the Lee's or Kisbey Ranch to reserve lands—	
Rural Municipality of Brock #64	66,408[1]
Rural Municipality of Hazelwood #94	46,743[1]
Authority—TB 798283	
Compensation settlement—	
Sarcee Band	3,100,000[1]
	3,213,151
	4,714,224
JUSTICE	
Department	
Authority—PC 1985-3/1812, TB 797779	
To provide fair compensation in recognition of special services not adequately reimbursable under the existing tariff—	
Fraser A J	3,300
Authority—PC 1986-4/675, TB 800807	
Cost sharing in respect of compensation paid out by the Government of British Columbia to N Fox—	
Government of British Columbia	137,500
Payment under $100 (1)	31
	140,831
Canadian Human Rights Commission	
Authority—TB 800120	
Compensation for unusual expenses incurred while in travel status—	
Hargadon B	*215*
	141,046
NATIONAL DEFENCE	
DEFENCE SERVICES PROGRAM	
Authority—PC 1964-20/435	
Payment on compassionate grounds of $75 per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at RCAF Station Aylmer Ontario—	
Delage E	900
Authority—PC 1974-4/1946	
Compensation for glasses damaged in the performance of his duties—	
Beaulieu J G	108
Lajoie G	104
Compensation for loss of personal clothing damaged in the performance of his duties—	
Boutillier B R	422
Shaikh T	238
Compensation for personal property damaged in a fire—	
Baldwin K	111
Dill D	103
Fitzgerald D	441
Fleet W J	290
Hobson E	170
Manuel L	173
McNeil P	224
Smith G	161
Whittle W	277
Authority—Queen's Regulations and Orders 210.05	
Settlement for loss of personal property due to fire—	
Boughton P	127
Chainson R J	100
Domenko D W	345
Dumay J H	100
Gaultier P	100
Giroux M J C	100

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Harris J D	150
Hewitt P W	1,325
Tremblay J A	126
Wallace T J	461
Wawrychuk W J	150
Weston R P	100
Compensation for loss of personal effects during his tour of duty—	
Bennett G R	250
Settlement for damage to personal property—	
Gillen T A	540
Compensation for vehicle damage—	
Saueracker R H	2,000
Compensation for injuries—	
Staples F	5,000
Payments under $100 (31)	1,480
	16,176
NATIONAL HEALTH AND WELFARE	
Department	
HEALTH PROTECTION PROGRAM	
Authority—Ministerial	
Compensation for damages to personal clothing due to defective entrance door at work location—	
Guertin G	*230*
INCOME SECURITY PROGRAM	
Authority—TB 796027	
To provide monthly assistance as a distressed Canadian abroad until the time of death, the annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the municipality of Friedrichshafen which shall also not exceed the annual aggregate amount that would otherwise have been payable under the Old Age Security Act had she been a resident in Canada eligible for maximum benefits under the Act—	
Von Massenback Mrs	*6,137*
	6,367
NATIONAL REVENUE	
Customs and Excise	
Authority—PC 1985-7/2104	
Compensation for loss of income as a result of an administrative error in obtaining a security clearance—	
Hayre D	5,000
Authority—Ministerial	
Compensation to cover the amount for duties and taxes paid on a postal parcel not received by the claimant—	
Kienholz P	211
Compensation for samples inadvertently destroyed—	
University Associates of Canada	156
Payments under $100 (2)	86
	5,453
Taxation	
Authority—Ministerial	
Compensation for the deductible portion of automobile insurance as a result of an accident on government business—	
Balkwill G	100
Brisson P	100
Compensation for glasses broken during the performance of his duties—	
Beaudoin J	117
Compensation for loss of personal effects destroyed or damaged by fire in the Montreal District Office—	
Blain	124
Charron E	141
Desbiens C	101
Doiron E	140
Dupuis G	252
Ethier H	100
Gauvin H	241
Giroux D	312
Guillet F	100
Hashimoto G	349
Laplante D	162
Leboeuf A	116
Marone T	113
Plante M	314
Robert G	399
Sylvestre F	142
Compensation for damage to employees' car while on government business—	
Champlain G	150
Compensation for watch damaged during the performance of his duties—	
DeKneef P	102
Compensation for airfare charge due to improper instructions given to employee while in travel status on government business—	
Leslie L	170
Compensation for ambulance fees and cab fare as a result of an accident which occurred during an audit investigation—	
Manfredo M	134
Compensation for leather boots damaged beyond repair	
Ziniuk W	180
Payments under $100 (51)	2,121
	6,280
	11,733
PRIVY COUNCIL	
Department	
PRIVY COUNCIL PROGRAM	
Payment under $100 (1)	90
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—PC 1985-3/3501, TB 799757	
Compensation for cancellation of proposed Statistics Canada office by Public Works Canada—	
Vanesse D J	*17,113*
ACCOMMODATION PROGRAM	
Authority—PC 1985-7/2787, TB 798673	
Compensation for realty taxes for space occupied by private sector tenants in Crown properties—	
The Corp of the City of Ottawa	*2,020*
	19,133
REGIONAL INDUSTRIAL EXPANSION	
Department	
Payment under $100 (1)	38
SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM	
Authority—Department of Justice	
Compensation for loss of work boots and clothing—	
Brisebois J	114
Payments under $100 (3)	94
	208

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
SECRETARY OF STATE	
Department	
CITIZENSHIP AND CULTURE PROGRAM	
Authority—Ministerial	
Payment for damage to suitcase incurred while on government travel—	
Taylor D	*148*
Canadian Advisory Council on the Status of Women	
Authority—Ministerial	
Compensation for loss of salary—	
Legault L	*3,151*
Public Service Commission	
Authority—Ministerial	
Compensation for outfit damaged by photocopier ink—	
Beaudoin S	110
Payment under $100 (1)	40
	150
	3,449
SOLICITOR GENERAL	
Correctional Service	
Authority—PC 1974-4/1946	
Settlement out of court to Browning Ferrif Industries involving the taking of a garbage truck by inmates escaping from Matsqui Institution—	
B F Industries	761
Reimbursement for expenses incurred by A Stratton, a new employee, for the repair of a rented vehicle (Insurance had been neglected to be taken by the employee) damaged by a hit and run driver—	
Stratton A	262
Compensation for employees' personal effects lost or damaged while on duty—	
Dickson A	367
Gauthier Y	187
Girard G	148
Harrison W T	105
Preville C	130
Tarlto R J	113
Warkentin B	317
Payments under $100 (31)	994
	3,384[1]
Royal Canadian Mounted Police	
LAW ENFORCEMENT PROGRAM	
Authority—PC 1974-4/1946	
Compensation for damage to real property—	
Bamer D	335
Basi Mo S	160
Bigner J	1,475
Blazejewski E	440
Bouchard R L	208
Charlebois J F R	430
Corbin C	241
Esau A D	224
Mikolajczyk R	440
Milbrandt E	165
Nowicki J	1,128
Peng C	179
Rancho Realty	104
Roy E	250
Vokey W	110
Compensation for damage to vehicles—	
Assiniboia Auto Body	100
Berry J V	722
Budget Rent-a-Car	1,500
Delarochelliere J E	400
Drummond Morris	108
Fenton T J	313
Hill J	285
Irving Convenience Store	129
McDonald J S	250
Petracek G H	153
Pilotte J	172
Reid D	1,200
Robinson P	100
Skuce J	198
Watt R C	165
Compensation for loss or damage to personal property—	
Anderson G	189
Burroni Aldo and Maria S	412
Doody A J	102
Goodbrand J	163
Haggard M A	193
Hall D C	130
Jacob E	578
Lee and Drummond Ltd	1,455
Schauer G A	100
Schneider B R	193
Compensation for loss or damage to eyeglasses—	
Brunelle Y	250
Burris W L	105
Feltmate P R	133
Godue J J M	182
Guspodarchuk E W	170
Lauzon J R D	102
MacKinnon R B	136
Manders C L S	215
Morrison R W	160
Moulton R E	120
Compensation for loss or damage to personal clothing—	
Corriveau S	250
Fritz J W	113
Henderson J F	160
Lefebvre J E R	275
Murray J J G	112
Ratcliffe-Smith K J	107
Stewart R C	105
Vanuwverkerk G H	151
Compensation for missing property—	
Anglin D A	250
Clerk of the Court	200
Compensation for storage costs—	
Faubert G	266
Compensation for insurance premium discounts—	
Massie B G	461
Payments under $100 (166)	6,405
	25,627
	29,011
SUPPLY AND SERVICES	
Department	
SERVICES PROGRAM	
Authority—PC 1985-2/604	
Compensation to superannuation account—	
Cutler M	25,803
Payment under $100 (1)	35
	25,838
Statistics Canada	
Authority—Department of Justice	
Damage to clothing while on duty—	
Lackey R	349
Payments under $100 (4)	224
	573
	26,411

Ex gratia payments—*Concluded*

Particulars and payee	Amount
	$
TRANSPORT	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Payment under $100 (1)	29
MARINE TRANSPORTATION PROGRAM	
Authority—PC 1974-4/1946	
Settlement for damage to vehicle—	
Seymor J A	601
Settlement for damage to eyeglasses—	
James B	195
Settlement for loss of eyeglasses—	
Dybdal B	150
Keezer J	102
Moller C	116
O'Connell S	145
Damage to personal effects—	
Boutilier H K	125
Butt W W	170
Compensation for buoy recovery—	
Francoeur L	450
Authority—TB 798535	
Loss of personal effects upon removal—	
Tiner R	2,310[1]
Payments under $100 (2)	168
	4,532
AIR TRANSPORTATION PROGRAM	
Authority—PC 1974-4/1946	
Compensation for personal injury—	
Gamache, Tremblay, Godin and Doyle	250
Loss of personal effects—	
Sherrin J	386
Loss of eyeglasses—	
Dupuis G	308
Damage to eyeglasses—	
Omer B	100
Damage to clothing—	
Berger R	232
Daniel R	130
Authority—Department of Justice	
Compensation due to termination of employment—	
Cleveland J	1,000[1]
Cuzmanov D	3,500[1]
Dragon I P	3,500[1]
Payments under $100 (7)	389
	9,795
	14,356
TREASURY BOARD	
Secretariat	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Payments under $100 (2)	103
VETERANS AFFAIRS	
VETERANS AFFAIRS PROGRAM	
Authority—Department of Justice	
Compensation for accident involving a Crown vehicle and a pedestrian—	
Smelser S	4,300[1]
Authority—Ministerial	
Compensation for damage to personal clothing—	
Quenneville L	100
Payments under $100 (2)	118
	4,518
CANADIAN PENSION COMMISSION PROGRAM	
Authority—PC 1985-17/2508	
Reimbursement of relocation costs to wife of deceased employee—	
Clarke H J	1,775
Payment under $100 (1)	50
	1,825
	6,343
Grand total	6,393,956

[1] Details are also provided under "Payments of damage claims".

Federal Court awards

This statement provides, by ministry and program, details for all Federal Court awards paid in the current year. All other court awards are excluded from this statement.

Particulars and payee	Amount
	$
EMPLOYMENT AND IMMIGRATION	
Department/Canada Employment and Immigration Commission	
IMMIGRATION PROGRAM	
Authority—Award T-1132-85	
Costs awarded by the court to the applicant—	
Gyali K	925
FISHERIES AND OCEANS	
Department	
Authority—Award T-1417-75	
Result of the enactment of the Freshwater Fish Marketing Act—	
Northland Fisheries Ltd vs the Queen	24,509
Authority—Award T-525-84	
Loss of income claim—	
Hansen, MacDonald and Ames in trust	4,571
	29,080
JUSTICE	
Department	
Authority—Award T-837-85	
Payment ordered by the Court for bill of costs of the plaintiff class II action—	
George Addy C/O Gowling and Henderson	1,558
LABOUR	
Department	
Authority—Award T-6834-82	
Award on appeal against forfeiture of a holdback on a contract under the Fair Wages and Hours of Labour Act—	
Vinyl Roofing Limited	20,346
NATIONAL DEFENCE	
DEFENCE SERVICES PROGRAM	
Authority—Award T-3424-82	
Settlement as a result of an accident involving a departmental vehicle and a vehicle owned and operated by R N Young—	
Gibson C D, Queen's Council, in trust	45,000[1]
Authority—Award T-5748-80	
Settlement as a result of an accident involving a departmental vehicle and a vehicle owned and operated by V Scheuerman—	
Mason, McLeod, Lyle, Smith, in trust	16,003[1]
Authority—Award T-2764-83	
Settlement as a result of an accident involving a departmental vehicle and a vehicle owned by G R Murphy and operated by V A Murphy—	
McGlinty and Pillay	16,474[1]
Authority—Award T-690-85	
Settlement of a claim against the estate of M T Brousseau regarding his pension contributions—	
Metcalf, Holm, in trust	1,858
Authority—Award 150-05-00842833	
Settlement for J P Hudon for sport injuries—	
Gaudreault C in trust	30,791
Régie de l'assurance-maladie du Québec	16,493
	126,619

Particulars and payee	Amount
	$
NATIONAL REVENUE	
Customs and Excise	
Federal Court costs awarded with respect to the Customs Act—	
Authority—Awards:	
T-682-84, A-522-85	
Bresner, Grossman, Scheininger and Davis—	
Lietz H	1,040
T-52-84	
Cassels, Brock and Blackwell—	
RCP Incorporated	13,519
A-851-84	
Coté J L	400
	14,959
Taxation	
Federal Court costs awarded with respect to the Income Tax Act—	
Authority—Awards:	
A-480-81	
Bennett, Jones—	
Edmonton Liquid Gas Limited	1,875
T-4049-77	
Birnie, Sturrock and Bowden—	
Bassani E D	1,260
T-369-84	
Birnie, Sturrock and Bowden—	
Freeway Properties Inc	1,041
T-534-84, T-1864-84, T-1930-84	
Clark, Wilson—	
Hanlin W K	950
T-2897-82, T-2898-82, A-1794-83, A-1795-83	
Clarkson, Tétrault—	
Demers J P	
Fradet B	3,573
T-2896-83, T-1647-84	
Clarkson, Tétrault—	
Yager A and the Estate of the late Fast M	32,594
T-3411-81	
Dewar R P	3
T-5736-80	
Gamble and Garbe—	
Murphy P A	1,194
T-2445-80	
Giffen, Pensa—	
Campbell D K	41,341
T-2444-80	
Giffen, Pensa—	
Smith S M	1,552
T-46-83, T-47-83	
Mark, Peter, Hebner—	
Salter J L and Al	1,844
T-2705-80, T-3435-80, T-3436-80, A-518-83, A-519-80, A-520-83	
Heenan, Blaikie—	
Gameroff R and Al	2,840
T-1662-83	
Heenan, Blaikie, Jolin, Potvin, Trépanier, Cobbett—	
Paradis A	3,968

Federal Court awards—*Concluded*

Particulars and payee	Amount
	$
T-962-85	
Lambe H B	75
T-1425-84	
Laventhol and Horwath—	
Executors of the Estate of the late Gladden J N	634
A-1627-83	
McCarthy and Phillips—	
Graham P E	1,944
T-956-84, T-957-84	
McDonald and Hayden—	
Armstrong G	1,316
T-1778-85	
McDougall, Caron—	
Rentevision Inc	1,030
T-4330-82	
Miller, Thomson, Sedgewick, Lewis and Healy—	
New Park Apartments Limited	1,227
T-7946-82	
Miller, Thomson, Sedgewick, Lewis and Healy—	
Ridgehurst Apartments Limited	898
T-1477-84	
Simkin, Gallagher—	
Miller B J	464
T-1719-83	
Stelmach B	75
T-3938-82	
Stikeman, Elliott—	
Angostura International Limited	5,394
T-648-83	
Stikeman, Elliott—	
Hoffman H	8,039
A-433-83	
Stikeman, Elliott—	
Parsons R T	4,922
T-3842-76	
Stikeman, Elliott—	
Pullman J	18,961
A-434-83	
Stikeman, Elliott—	
Vivian F G	4,771
T-944-84	
Thorsteinsson, Mitchell, Little, O'Keefe and Davidson—	
Bergelt W	9,028
T-6109-81, A-1257-82	
Thorsteinsson, Mitchell, Little, O'Keefe and Davidson—	
Lor-Wes Contracting Ltd	2,015
T-2032-81	
Thorsteinsson, Mitchell, Little, O'Keefe and Davidson—	
O'Brien J C	1,616
T-4557-77	
Thorsteinsson, Mitchell, Little, O'Keefe and Davidson—	
Terry H J C	12,114
T-866-82	
H G Wolff Professional Corp—	
Weizenbach B	1,818
	170,376
	185,335

Particulars and payee	Amount
	$
PUBLIC WORKS	
Department	
ACCOMMODATION PROGRAM	
Authority—Award A-764-84	
Award in settlement of a litigation concerning additional work on a contract for the construction of the Major Area Postal Plant at Montreal, Quebec—	
Lagendyk and Co Limited	19,460
REGIONAL INDUSTRIAL EXPANSION	
Department	
Authority—Award T-1056-83	
Payment in full settlement of salary claim—	
Sheldrick J G	70,272
SOLICITOR GENERAL	
Correctional Service	
Authority—Award SASK-QB-43	
Court award to L A Bear for settlement to a claim against the Crown, concerning violation of rights under the Canadian Charter of Rights and Freedom, at Saskatchewan penitentiary while incarcerated—	
Bear L A	350
Authority—Award A-204-83	
Court award to J A Marshall for settlement to a claim against the Crown concerning a chain saw accident at Beaver Creek correctional camp—	
Crawford, Worling, Ewart, McKenzie and Donnelly in trust	10,145
Authority—Award SASK-QB-95	
Court award to G Brandon for settlement to a claim against the Crown concerning improper confinement—	
Department of Justice	100
	10,495[1]
SUPPLY AND SERVICES	
Department	
SUPPLY PROGRAM—SUPPLY REVOLVING FUND	
Authority—Department of Justice	
Interest payments—	
C A E Industries Ltd and C A E Aircraft Ltd	2,583,443
TRANSPORT	
Department	
MARINE TRANSPORTATION PROGRAM	
Authority—T-8425-82	
Settlement of Miramichi Dredging contract—	
Lydon Dredging and Construction Co	*3,460,380*[1]
AIR TRANSPORTATION PROGRAM	
Authority—T-1983-76	
Toronto international airport expropriation Shell vs The Queen—	
Public Works Canada	*970,756*[1]
	4,431,136
Grand total	7,478,669

[1] Details are also provided under "Payments of damage claims".

Nugatory payments

This statement provides, by ministry and program, details for all nugatory payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, a nugatory payment is a payment for which no value or service has been received but for which a liability is recognized.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
AGRI-FOOD REGULATION AND INSPECTION PROGRAM	
Authority—Ministerial	
Compensation to cover financial losses incurred, caused by incorrect certification by inspection services for exported seed—	
Oseco Inc	10,833
EMPLOYMENT AND IMMIGRATION	
Department/Canada Employment and Immigration Commission	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Authority—Ministerial	
Payment for loss of a rented painting while moving—	
Canada Council	468
Payments under $100 (3)	85
	553
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Ministerial	
In settlement of a judgement by the Human Rights Commission—	
Leblanc K	1,680
Morrell C	2,431
Authority—TB 798963	
To replace a stolen petty cash—	
Bouchard D	102
Authority—TB 800663	
To replace a stolen petty cash—	
Bouchard D	154
Payments under $100 (12)	327
	4,694
IMMIGRATION PROGRAM	
Authority—Ministerial	
Compensation for loss of wages due to a failure to appoint to a position—	
Going F P	9,000
Compensation for the publishing of one article without consent—	
Swanson D	225
	9,225
	14,472
ENVIRONMENT	
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Ministerial	
Reimbursement for loss of rented instruments—	
Alpine Communications Ltd	639
Fisheries and Oceans Canada	810
Ryan Instruments Inc	417
	1,866
PARKS CANADA PROGRAM	
Payment under $100 (1)	*6*
	1,872

Particulars and payee	Amount
	$
EXTERNAL AFFAIRS	
Department	
Authority—PC 1985-2/1812	
Reimbursement of additional expenses incurred as a result of the cancellation of Aeroflot landing rights in Canada—	
Martin S	177
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
Authority—Treasury Board is being sought	
Payment for fraudulent use of lost departmental telephone credit card—	
Department of Communications	*308,917*
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Department of Justice	
Out of Court settlement in lieu of compensation for services—	
Highland Helicopters Ltd	*11,000*
NATIVE CLAIMS PROGRAM	
Authority—TB 798283	
Compensation settlement—	
Sarcee Band	*759,952*
	1,079,869
NATIONAL DEFENCE	
DEFENCE SERVICES PROGRAM	
Authority—TB 798283	
Department's share of the out-of-court settlement for land use compensation—	
Sarcee Indian Band	8,400,000
NATIONAL REVENUE	
Customs and Excise	
Payment under $100 (1)	*50*
Taxation	
Authority—Ministerial	
Payment for a stolen micro-computer system loaned to the department—	
TCP Business Systems	*15,590*
	15,640
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Ministerial	
Payment of expenses as a result of the Canadian Broadcasting Corporation's not exercising an offer to buy a property at Bury, Quebec—	
Taylor K and Taylor H	2,000
Payment to landlord for damages to partitions and related hardware while in storage—	
Mac Spear Investments Ltd	15,000
Authority—TB 800245	
Payment of lawsuit Crown Assets Disposal Corporation/Public Works Canada regarding Department of Veterans Affairs building—	
Charlottetown Arena	565,108
Payments under $100 (3)	69
	582,177

Nugatory payments—*Concluded*

Particulars and payee	Amount
	$
SOLICITOR GENERAL	
Royal Canadian Mounted Police	
LAW ENFORCEMENT PROGRAM	
Authority—Ministerial	
Reimbursement of rented equipment that was stolen—	
Canyon 2-Way Radio	110
Tridon Paging	300
Playfair Keith	145
Payments under $100 (4)	180
	735
SUPPLY AND SERVICES	
Department	
SUPPLY PROGRAM	
Payments under $100 (3)	100
TRANSPORT	
Department	
AIR TRANSPORTATION PROGRAM	
Authority—Department of Justice	
Legal fees—	
Best Cleaners	35,608
Out of Court settlement re termination of employment—	
Denike R J	15,000
Payment under $100 (1)	30
	50,638
Canadian Aviation Safety Board	
Authority—Ministerial	
Payment of a legal fine for not registering a departmental vehicle in accordance with highway safety code—	
City of Montreal	105
Payment under $100 (1)	25
	130
	50,768
Grand total	10,156,643

SECTION 10

1985-86
PUBLIC ACCOUNTS

Federal-Provincial Shared-Cost Programs

CONTENTS

	Page
Agriculture	10.2
Communications	10.4
Employment and Immigration	10.4
Energy, Mines and Resources	10.4
Environment	10.6
Fisheries and Oceans	10.8
Indian Affairs and Northern Development	10.8
Justice	10.10
Labour	10.12
National Defence	10.12
National Health and Welfare	10.12
Public Works	10.12
Regional Industrial Expansion	10.12
Science and Technology	10.12
Secretary of State	10.14
Transport	10.14

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Agricultural development	...	...	...	...
	577	**...**	**...**	**33**
	4,698(f)	*...*	*118*(f)	*8,227*(f)
Contributions for rabies	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*5*
Contributions to crop producers	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to 4-H clubs	**8**	**6**	**14**	**7**
	9	**7**	**13**	**7**
	55	*37*	*75*	*38*
Crop damage migratory birds	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Crop insurance	**64**	**1,284**	**219**	**1,272**
	74	**1,160**	**229**	**1,204**
	238	*9,643*	*2,122*	*4,937*
Crop losses caused by excess moisture(1)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Drought assistance for Western Canada	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Economic regional development	...	**2,218**	...	**416**
	...	**746**	**...**	**31**
	...	*2,964*	*...*	*447*
Livestock feed security insurance	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Forest engineering research institute of Canada(2)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Forestry development(2)	**13,078**	**1,610**	**2,074**	**5,479**
	15,303	**1,341**	**12**	**2,001**
	59,691	*4,493*	*8,204*	*29,654*
Freight on livestock shipments to and from the Royal Winter Fair, Toronto	...	**25**	**2**	...
	...	**...**	**3**	**4**
	...	*53*	*23*	*13*
Ground water and drought-proofing investigations and studies for long-term strategy and economic development	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
New crop development fund	**21**	**7**	...	...
	...	**...**	**...**	**...**
	21	*7*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	2,566	...	...	26	2,592	...	...	2,592
1,093	...	**1,326**	...	...	**3,878**	**6,987**	...	...	**6,987**
6,181	...	*6,426*	...	...	*11,338*[1]	*36,988*	...	...	*36,988*
...	130	...	...	...	...	130	...	...	130
...	**74**	...	...	...	...	**74**	...	...	**74**
125	*1,373*	*23*	*18*	*1*	...	*1,545*	...	...	*1,545*
...	...	...	...	...	2,283	2,283	...	...	2,283
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*2,283*	*2,283*	...	...	*2,283*
12	78	24	26	33	...	208	...	...	208
...	**89**	**28**	**29**	**38**	**16**	**236**	...	...	**236**
21	*470*	*154*	*170*	*203*	*63*	*1,286*	...	...	*1,286*
...	...	530	3,325	1,722	...	5,577	...	...	5,577
...	...	**47**	**384**	**611**	...	**1,042**	...	...	**1,042**
...	...	*1,620*	*6,628*	*5,360*	...	*13,608*	...	...	*13,608*
11,383	20,954	21,390	77,455	59,795	4,369	198,185	...	...	198,185
28,908	**21,088**	**16,412**	**64,748**	**51,217**	**3,421**	**185,461**	...	...	**185,461**
65,748	*168,216*	*131,994*	*521,223*	*356,300*	*25,915*	*1,286,336*	...	...	*1,286,336*
...	...	...	...	...	...	...	...	...	...
...	...	**648**[1]	**7,462**[1]	...	...	**8,110**	...	...	**8,110**
...	...	*648*[1][2]	*7,462*[1][2]	...	...	*8,110*	...	...	*8,110*
...	...	...	15,124	20,968	2,178	38,270	...	...	38,270
...	...	...	...	...	...	...	...	...	...
...	...	...	*15,124*	*20,968*	*2,178*	*38,270*	...	...	*38,270*
...	...	...	...	...	...	2,634	...	...	2,634
...	...	...	...	...	...	**777**	...	...	**777**
...	...	...	...	...	...	*3,411*	...	...	*3,411*
...	...	131	...	...	...	131	...	...	131
...	...	...	...	...	...	...	...	...	...
...	...	*131*[1]	...	...	...	*131*	...	...	*131*[1]
...	...	...	...	...	...	...	...	...	...
1,400	...	...	...	...	...	**1,400**	...	...	**1,400**
10,829	...	...	...	...	...	*10,829*	...	...	*10,829*[1]
20,363	16,530	2,904	2,726	1,315	9,403	75,482	...	...	75,482
8,396	**13,582**	**2,722**	**389**	**14**	**5,500**	**49,180**	...	...	**49,180**
213,765[1]	*54,707*[1]	*5,626*	*3,115*	*1,329*	*39,903*[1]	*420,485*	...	...	*420,485*
26	13	24	2	30	11	133	...	...	133
23	**8**	**19**	**11**	**18**	**4**	**90**	...	...	**90**
127	*36*	*153*	*57*	*145*	*25*	*632*	...	...	*632*
...	...	94	...	...	...	94	...	...	94
...	...	**91**	**50**	...	...	**141**	...	...	**141**
...	...	*1,660*[1]	*1,132*[1]	...	...	*2,792*	...	...	*2,792*
46	294	84	105	41	61	659	...	34	693
...	...	...	...	...	...	...	...	...	...
46	*294*	*84*	*105*	*41*	*61*	*659*	...	*34*	*693*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Prairie livestock drought assistance	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	13,171	5,150	2,309	7,174
	15,963	**3,254**	**257**	**3,280**
	64,703	*17,197*	*10,542*	*43,321*
COMMUNICATIONS				
Economic regional development	...	...	...	...
	...	...	...	...
	...	...	...	...
EMPLOYMENT AND IMMIGRATION				
Agricultural manpower	...	**4**	...	**14**
	...	**4**	**6**	**1**
	...	*809*	*858*	*555*
Canadian jobs strategy	34,954	5,193	21,959	23,439
	...	...	...	...
	34,954	*5,193*	*21,959*	*23,439*
New employment expansion and development	...	...	...	...
	99	**33**	**474**	**1,223**
	18,734	*1,578*	*16,080*	*16,446*
Total ministry	34,954	5,197	21,959	23,453
	99	**37**	**480**	**1,224**
	53,688	*7,580*	*38,897*	*40,440*
ENERGY, MINES AND RESOURCES				
Alberta oil sands technology and research authority	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Nova Scotia subsidiary agreement	...	...	...	...
	...	...	**2,296**	...
	...	...	*7,852*	...
Canada-Saskatchewan heavy oil	...	...	...	...
	...	...	...	...
	...	...	...	...
Committee on ground control and emergency preparedness	...	...	...	...
	...	...	...	...
	...	...	...	...
Conservation and renewable energy demonstration projects	...	...	...	...
	2,753	...	...	**2,506**
	6,966	...	*17*	*8,118*
Mineral development	2,817	7	2,543	1,816
	1,179[3]	...	**1,812**	**481**[3]
	3,996[3]	*7*	*3,555*	*2,297*[3]
National energy audit program[4]	...	...	...	...
	267	**10**	...	**563**
	806	*1,236*	...	*1,816*
Newfoundland mineral development	6	...	...	...
	113[5]	...	...	...
	9,997[5]	...	...	...
Newfoundland petroleum Board	600	...	...	...
	...	...	...	...
	600	...	...	...
Nova Scotia tidal power	...	...	...	...
	...	...	...	...
	...	...	*25,000*	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	88	...	88	...	...	88
...	...	**1,975**[1]	**14,300**[1]	**13,429**[1]	...	**29,704**	...	...	**29,704**
...	...	*1,975*[1][f]	*14,300*[1][f]	*13,517*[1][f]	...	*29,792*	...	...	*29,792*[f]
31,830	37,999	27,747	98,763	83,992	18,331	326,466	...	34	326,500
39,828	**34,761**	**23,268**	**87,373**	**65,327**	**12,819**	**286,122**	...	...	**286,122**
296,840	*225,096*	*150,494*	*569,334*	*397,864*	*81,766*	*1,857,157*	...	*34*	*1,857,191*
2,117	...	635	...	...	...	2,752	...	...	2,752
...	...	**19**	...	...	...	**19**	...	...	**19**
2,117	...	*654*	...	...	...	*2,771*	...	...	*2,771*
517	330	13	13	...	3	894	...	...	894
374	**183**	**37**	**7**	...	**3**	**615**	...	...	**615**
6,586	*10,054*	*2,741*	*2,175*	*3,464*	*2,413*	*29,655*	...	...	*29,655*
116,261	91,210	13,617	8,922	28,124	67,156	410,835	...	...	410,835
...	...	...	...	...	...	...	...	...	...
116,261	*91,210*	*13,617*	*8,922*	*28,124*	*67,156*	*410,835*	...	...	*410,835*
...	...	...	...	...	...	...	...	...	...
12,036	**9,020**	**4,047**	**8**	**988**	**1,779**	**29,707**	**67**	**1,628**	**31,402**
115,510	*108,809*	*12,867*	*6,913*	*11,419*	*32,974*	*341,330*	*595*	*3,787*	*345,71*[f]
116,778	91,540	13,630	8,935	28,124	67,159	411,729	...	...	411,729
12,410	**9,203**	**4,084**	**15**	**988**	**1,782**	**30,322**	**67**	**1,628**	**32,017**
238,357	*210,073*	*29,225*	*18,010*	*43,007*	*102,543*	*781,820*	*595*	*3,787*	*786,202*
...	...	...	...	393	...	393	...	...	393
...	...	...	...	**184**	...	**184**	...	...	**184**
...	...	...	...	*816*	...	*816*	...	...	*816*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**2,296**	...	...	**2,296**
...	...	...	...	...	...	*7,852*	...	...	*7,852*[f]
...	...	...	2,553	...	...	2,553	...	...	2,553
...	...	...	**1,749**	...	...	**1,749**	...	...	**1,749**
...	...	...	*11,239*	...	...	*11,239*	...	...	*11,239*
...	23	...	...	...	...	23	...	...	23
...	**19**	...	...	...	...	**19**	...	...	**19**
...	*42*	...	...	...	...	*42*	...	...	*42*
...	...	29	...	...	...	29	5	...	34
...	**2,430**	**1,545**	**54**	...	**7**	**9,295**	**134**	**365**	**9,794**
9	*12,862*	*3,941*	*2,252*	...	*5,235*	*39,400*	*2,013*	*1,552*	*42,965*[f]
5,983	568	2,881	678	...	388	17,681	...	488	18,169
...	...	**965**[3]	**236**[3]	...	...	**3,873**	...	...	**3,873**
5,983	*568*	*3,846*[3]	*914*[3]	...	*388*	*21,554*	...	*488*	*22,042*
...	...	...	...	...	...	...	...	...	...
1,963	...	**90**	**47**	...	**160**	**3,100**	...	...	**3,100**
3,032	*130*	*633*	*768*	*128*	*706*	*9,255*	...	...	*9,255*[f]
...	...	...	...	...	...	6	...	...	6
...	...	...	...	...	...	**113**	...	...	**113**
...	...	...	...	...	...	*9,997*	...	...	*9,997*[f]
...	...	...	...	...	...	600	...	...	600
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*600*	...	...	*600*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*25,000*	...	...	*25,000*[f]

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Prince Edward Island underwater cable	...	...	...	...
	...	**20,000**	...	...
	...	*20,000*	...	...
Remote community demonstration program	...	...	...	...
	...	...	...	...
	...	...	...	...
Renewable and non-conventional sources of energy conservation and oil substitution	23	...	6	76
	...	...	...	...
	23	...	*6*	*76*
Total ministry	3,446	7	2,549	1,892
	4,312	**20,010**	**3,308**	**3,550**
	22,388	*21,243*	*36,430*	*12,307*
ENVIRONMENT				
Alexander Mackenzie grease trail	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Manitoba beaver co-operative agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Climate program with the province of Quebec	...	...	...	...
	...	...	...	...
	...	...	...	...
Crop depredation	...	...	...	...
	...	...	...	...
	...	...	...	...
Downtown Winnipeg and area riverbank acquisition—ARC agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Environmental assessment review of the Hibernia development project	152	...	...	...
	...	...	...	...
	152	...	...	...
Flood risk mapping	171	...	68	93
	152	...	**29**	**112**
	552	...	*607*	*1,313*
Fraser river flood control	...	...	...	...
	...	...	...	...
	...	...	...	...
Granular activated carbon water treatment system	...	...	...	...
	...	...	...	...
	...	...	...	...
Great Lakes water quality	...	...	...	...
	...	...	...	...
	...	...	...	...
Improvements to the water supply in the town of Channel-Port-aux-Basques	1,243	...	...	...
	29[1]	...	...	...
	1,272	...	...	...
James Bay	...	...	...	...
	...	...	...	...
	...	...	...	...
Lachine canal restoration	...	...	...	...
	...	...	...	...
	...	...	...	...
Mercury studies in the Churchill Nelson diversion system	...	...	...	...
	...	...	...	...
	...	...	...	...
Prairie Provinces water Board	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**20,000**	...	...	**20,000**
...	...	...	...	...	...	*20,000*	...	...	*20,000*[1]
...	...	...	...	...	...	...	22	...	22
...	...	...	...	...	...	...	**165**	**62**	**227**
...	...	...	...	...	...	...	*187*	*62*	*249*
...	183	245	...	...	...	533	...	...	533
...	...	...	...	...	...	...	...	...	...
...	*183*	*245*	...	...	...	*533*	...	...	*533*[1]
5,983	774	3,155	3,231	393	388	21,818	27	488	22,333
1,963	**2,449**	**2,600**	**2,886**	**184**	**167**	**40,629**	**299**	**427**	**41,355**
9,024	*13,785*	*8,665*	*15,173*	*944*	*6,329*	*146,288*	*2,200*	*2,102*	*150,590*
...	...	...	...	...	24	24	...	...	24
...	...	...	...	...	**106**	**106**	...	...	**106**
...	...	...	...	...	*215*	*215*	...	...	*215*
...	...	18	...	...	...	18	...	...	18
...	...	**11**	...	...	...	**11**	...	...	**11**
...	...	*67*	...	...	...	*67*	...	...	*67*
327	...	...	...	...	...	327	...	...	327
568	...	...	...	...	...	**568**	...	...	**568**
2,858	...	...	...	...	...	*2,858*	...	...	*2,858*
...	...	214	429	357	...	1,000	...	...	1,000
...	...	**125**	**279**	**256**	...	**660**	...	...	**660**
...	...	*2,124*	*4,320*	*4,844*	...	*11,288*	...	...	*11,288*
...	...	134	...	...	...	134	...	...	134
...	...	**719**	...	...	...	**719**	...	...	**719**
...	...	*2,988*	...	...	...	*2,988*	...	...	*2,988*
...	...	...	...	...	...	152	...	...	152
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*152*	...	...	*152*
2,254	324	114	...	...	...	3,024	...	...	3,024
453	**427**	**137**	...	...	...	**1,310**	...	...	**1,310**
7,190	*4,308*	*1,348*	*1,014*	...	...	*16,332*	...	...	*16,332*
...	...	...	...	...	2,022	2,022	...	...	2,022
...	...	...	...	...	**3,150**	**3,150**	...	...	**3,150**
...	...	...	...	...	*59,207*	*59,207*	...	...	*59,207*
...	...	...	3,008	...	...	3,008	..	...	3,008
...	...	...	**1,992**	...	...	**1,992**	...	...	**1,992**
...	...	...	*5,000*	...	...	*5,000*	...	...	*5,000*
...	1,400	...	...	...	...	1,400	...	...	1,400
...	**1,169**	...	...	...	...	**1,169**	...	...	**1,169**
...	*9,326*	...	...	...	...	*9,326*	...	...	*9,326*
...	...	...	...	...	...	1,243	...	...	1,243
...	...	...	...	...	...	**29**	...	...	**29**
...	...	...	...	...	...	*1,272*	...	...	*1,272*
95	...	...	...	...	...	95	...	...	95
59	...	...	...	...	...	**59**	...	...	**59**
413	...	...	...	...	...	*413*	...	...	*413*
60	...	...	...	...	...	60	...	...	60
1,324[1]	...	...	...	...	...	**1,324**	...	...	**1,324**
3,000[1]	...	...	...	...	...	*3,000*	...	...	*3,000*[1]
...	...	**89**	...	...	...	**89**	...	...	**89**
...	...	**85**	...	...	...	**85**	...	...	**85**
...	...	*248*	...	...	...	*248*	...	...	*248*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	*440*	*440*	*440*	...	*1,320*	...	...	*1,320*[1]

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Qu'Appelle Valley	...	...	...	...
	...	...	...	...
	...	...	...	...
Red River ring dyking	...	...	...	...
	...	...	...	...
	...	...	...	...
West coast offshore panel review	...	...	...	...
	...	...	...	...
	...	...	...	...
Yukon River basin study	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	1,566	...	68	93
	181	...	**29**	**112**
	1,976	...	*607*	*1,313*
FISHERIES AND OCEANS				
Economic and regional development[1]	...	1,702[1]	340[1]	8,263[1]
	...	**240**[1]	...	**5**[1]
	...	*1,942*[1]	*340*[1]	*8,268*[1]
Industrial development	...	...	...	...
	...	...	...	...
	5,973	*716*	*2,904*	*2,060*
Nicola river dam project	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	...	1,702	340	8,263
	...	**240**	...	**5**
	5,973	*2,658*	*3,244*	*10,328*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Community development on and off reserves	7,601	...	...	...
	7,100	...	...	...
	62,088	...	...	...
Community infrastructure	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree-Katimavik school board (James Bay)	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree regional authority	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree trappers association	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic development	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest protection	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydro land lines	...	...	...	...
	...	...	...	...
	...	...	...	...
Indian policing	...	**18**	**128**	...
	...	**18**	**121**	...
	101	*172*	*660*	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	234	...	...	234	...	...	234
...	...	...	**148**	...	...	**148**	...	...	**148**
...	...	...	*6,740*	...	...	*6,740*	...	...	*6,740*
...	...	489	...	...	...	489	...	...	489
...	...	**303**	...	...	...	**303**	...	...	**303**
...	...	*1,094*	...	...	...	*1,094*	...	...	*1,094*
...	...	...	...	...	340	340	...	...	340
...	...	...	...	...	**193**[1]	**193**	...	...	**193**
...	...	...	...	...	*533*[1]	*533*	...	...	*533*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	**91**	**91**
...	...	...	...	...	...	...	...	*1,094*	*1,094*[1]
2,736	1,724	1,058	3,671	357	2,386	13,659	...	...	13,659
2,484	**1,596**	**1,380**	**2,419**	**256**	**3,449**	**11,826**	...	**91**	**11,917**
13,461	*13,634*	*8,309*	*17,514*	*5,284*	*59,955*	*122,053*	...	*1,094*	*123,147*
...	...	...	...	...	...	10,305	...	...	10,305
...	...	...	...	...	...	**245**	...	...	**245**
...	...	...	...	...	...	*10,550*	...	...	*10,550*
...	21	...	...	...	...	21	...	...	21
...	**75**	...	...	...	...	**75**	...	...	**75**
915	*757*	*14*	...	...	*482*	*13,821*	...	...	*13,821*
...	...	...	...	...	456	456	...	...	456
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*456*	*456*	...	...	*456*[1]
...	21	...	...	...	456	10,782	...	...	10,782
...	**75**	...	...	...	...	**320**	...	...	**320**
915	*757*	*14*	...	...	*938*	*24,827*	...	...	*24,827*
...	...	...	...	...	...	7,601	...	...	7,601
...	...	...	...	...	...	**7,100**	...	...	**7,100**
...	...	...	...	...	...	*62,088*	...	...	*62,088*
...	...	...	...	...	560	560	...	...	560
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*560*	*560*	...	...	*560*
31,085	...	...	...	...	...	31,085	...	...	31,085
27,603	...	...	...	...	...	**27,603**	...	...	**27,603**
163,363	...	...	...	...	...	*163,363*	...	...	*163,363*
300	...	...	...	...	...	300	...	...	300
...	...	...	...	...	...	...	...	...	...
300	...	...	...	...	...	*300*	...	...	*300*
426	...	...	...	...	...	426	...	...	426
...	...	...	...	...	...	...	...	...	...
426	...	...	...	...	...	*426*	...	...	*426*
...	...	...	...	...	...	...	1,799	...	1,799
...	...	...	...	...	...	...	**1,442**	...	**1,442**
...	...	...	...	...	...	...	*4,165*	...	*4,165*
...	203	...	...	...	...	203	...	...	203
...	**156**[1]	...	...	...	...	**156**	...	...	**156**
..	*1,662*	...	...	..	...	*1,662*	...	...	*1,662*
115	...	1,941	...	...	...	2,116	...	...	2,116
125	...	**1,905**	...	...	...	**2,730**	...	...	**2,730**
1,000	...	*7,557*	...	...	...	*8,557*	...	...	*8,557*
...	...	547	645	749	930	3,017	97	255	3,369
...	...	**613**	**707**	**799**	**927**	**3,145**	**121**	**208**	**3,474**
...	...	*3,001*	*4,934*	*4,865*	*5,289*	*19,022*	*453*	*1,229*	*20,704*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Inuit housing (James Bay)	...	...	...	...
	...	...	...	...
	...	...	...	...
James Bay and northern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint school—Indian and Inuit affairs	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development	...	...	...	...
	...	...	...	...
	...	...	...	...
Northeastern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Ontario rural development	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on and to reserves	...	...	...	...
	...	...	...	...
	...	...	...	...
Sioux Lookout roads	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services—Adult and day care	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services—Child care	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite Indian services	...	...	...	...
	...	...	...	...
	...	...	...	...
Water reservoir—Temiscaming	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	7,601	18	128	...
	7,100	**18**	**121**	...
	62,189	*172*	*660*	...
JUSTICE				
Compensation to victims of crime	29	...	87	36
	22	...	**86**	**35**
	128	...	*300*	*381*
Criminal legal aid	1,026	133	2,008	932
	964	**147**	**1,869**	**922**
	5,508	*1,034*	*11,031*	*7,435*
Native courtworker	70	...	...	...
	70	...	...	...
	451	*52*	*70*	...
Pilot projects relating to family court	...	...	...	...
	...	...	...	...
	329	...	...	*362*
Total ministry	1,125	133	2,095	968
	1,056	**147**	**1,955**	**957**
	6,416	*1,086*	*11,401*	*8,178*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
3,600	...	...	...	...	...	3,600	...	...	3,600
3,900	...	...	...	...	...	**3,900**	...	...	**3,900**
12,500	...	...	...	...	...	*12,500*	...	...	*12,500*
8,000	...	...	...	...	...	8,000	...	...	8,000
8,000	...	...	...	...	...	**8,000**	...	...	**8,000**
41,247	...	...	...	...	...	*41,247*	...	...	*41,247*
...	...	479	...	...	...	479	...	...	479
...	...	**944**	...	...	...	**944**	...	...	**944**
...	...	*15,986*	...	...	...	*15,986*	...	...	*15,986*
...	250	...	...	...	...	250	...	...	250
...	**250**	...	...	...	...	**250**	...	...	**250**
...	*4,703*	...	...	...	...	*4,703*	...	...	*4,703*
1,842	...	...	...	...	...	1,842	...	...	1,842
1,783	...	...	...	...	...	**1,783**	...	...	**1,783**
26,499	...	...	...	...	...	*26,499*	...	...	*26,499*
...	...	86	...	...	...	86	...	...	86
...	...	**77**	...	...	...	**77**	...	...	**77**
...	...	*298*	...	...	...	*298*	...	...	*298*
...	212	...	...	...	...	212	...	...	212
...	**256**	...	...	...	...	**256**	...	...	**256**
...	*698*	...	...	...	...	*698*	...	...	*698*
...	...	1,571	...	...	...	1,571	...	...	1,571
...	...	**950**	...	...	...	**950**	...	...	**950**
...	...	*8,802*	...	...	...	*8,802*	...	...	*8,802*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	*29,168*	...	...	...	...	*29,168*	...	...	*29,168*
...	21,818	...	...	...	...	21,818	...	...	21,818
...	**16,155**	...	...	...	...	**16,155**	...	...	**16,155**
...	*151,029*	...	...	...	...	*151,029*	...	...	*151,029*
...	8,652	...	...	...	...	8,652	...	...	8,652
...	**7,180**	...	...	...	...	**7,180**	...	...	**7,180**
...	*45,443*	...	...	...	...	*45,443*	...	...	*45,443*
...	226	...	...	...	...	226	...	...	226
...	**191**	...	...	...	...	**191**	...	...	**191**
...	*1,281*	...	...	...	...	*1,281*	...	...	*1,281*
127	...	...	...	...	...	127	...	...	127
53	...	...	...	...	...	**53**	...	...	**53**
180	...	...	...	...	...	*180*	...	...	*180*
45,555	31,361	4,624	645	749	1,490	92,171	1,896	255	94,322
42,164	**24,188**	**4,489**	**707**	**759**	**927**	**80,473**	**1,563**	**208**	**82,244**
245,515	*233,984*	*35,644*	*4,934*	*4,865*	*5,849*	*593,812*	*4,618*	*1,229*	*599,659*
654	895	106	101	234	287	2,429	23	5	2,457
652	**882**	**105**	**99**	**235**	**282**	**2,398**	**38**	**5**	**2,441**
5,736	*8,603*	*1,045*	*930*	*1,832*	*2,652*	*21,607*	*217*	*87*	*21,911*
7,042	15,996	2,111	2,021	4,772	4,357	40,398	415	239	41,052
7,042	**16,821**	**2,711**	**1,846**	**5,985**	**9,526**	**47,833**	**448**	**220**	**48,501**
65,315	*108,866*	*13,651*	*11,460*	*26,838*	*32,304*	*283,442*	*3,165*	*1,426*	*288,033*
356	425	206	382	758	556	2,753	267	63	3,083
274	**420**	**221**	**411**	**743**	**599**	**2,729**	**246**	**53**	**3,028**
1,116	*3,261*	*1,758*	*3,302*	*5,800*	*5,565*	*21,375*	*1,703*	*396*	*23,474*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	*235*	...	*312*	...	*48*	*1,286*	...	...	*1,286*[1]
8,052	17,316	2,423	2,504	5,764	5,200	45,580	705	307	46,592
7,968	**18,123**	**3,037**	**2,356**	**6,963**	**10,398**	**52,960**	**732**	**278**	**53,970**
72,167	*120,965*	*16,454*	*16,004*	*34,470*	*40,569*	*327,710*	*5,085*	*1,909*	*334,704*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
LABOUR				
Canada Mortgage and Housing Corporation	7,550	2,946	11,390	(771)
	8,552	**3,863**	**19,934**	**13,615**
	108,937	*14,269*	*90,529*	*39,856*
NATIONAL DEFENCE				
Emergency planning	2,538	47	77	931
	1,533	**31**	**18**	**1,806**
	5,402	*679*	*3,354*	*5,349*
NATIONAL HEALTH AND WELFARE				
Canada assistance plan	75,694	20,734	104,476	136,906
	74,881	**17,575**	**104,672**	**126,175**
	789,544	*181,075*	*912,441*	*1,100,043*
Services to young offenders	...	...	...	...
	—	—	...	**419**
	...	...	...	*5,247*
Vocational rehabilitation of disabled persons	1,300	208	3,043	4,494
	1,816	**324**	**2,986**	**4,232**
	9,411	*2,503*	*25,085*	*26,829*
Total ministry	76,994	20,942	107,519	141,400
	75,897	**17,899**	**107,658**	**130,826**
	798,955	*183,580*	*937,526*	*1,132,119*
PUBLIC WORKS				
Construction of the Market Square Hotel and Trade Centre, Saint John (maximum of $8,086,000)	...	...	...	...
	—	—	—	**3,698**
	...	...	...	*16,586*
Maintenance cost of Perley Bridge and Macdonald Cartier Bridge	...	...	...	...
	—	—	—	—
	...	...	...	...
Moncton core revitalization	...	...	...	1,514
	—	—	—	**3,000**[1]
	...	...	...	*5,339*
Sault Ste Marie infrastructure program	...	...	...	...
	—	—	—	—
	...	...	...	...
Total ministry	...	...	...	1,514
	—	—	—	**6,698**
	...	...	...	*21,925*
REGIONAL INDUSTRIAL EXPANSION				
Industrial and regional development—Other[3]	46,713	7,192	23,181	13,414
	25,253	**2,870**	**42,580**	**19,252**
	566,491	*302,138*	*549,298*	*513,884*
Tourism	7	11	128	23
	33	**26**	**42**	**34**
	284	*393*	*3,390*	*425*
Total ministry	46,720	7,203	23,309	13,437
	25,286	**2,896**	**42,622**	**19,286**
	566,775	*302,531*	*552,688*	*514,309*
SCIENCE AND TECHNOLOGY				
Economic regional development	...	...	...	...
	—	—	—	—
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
44,675	157,673	22,400	15,037	28,938	9,008	298,846	37,630	49	336,525
66,227	**163,374**	**23,064**	**6,700**	**37,101**	**8,608**	**350,238**	**28,532**	**17,150**	**395,920**
110,902	*403,534*	*68,713*	*243,914*	*76,176*	*32,399*	*1,189,224*	*93,286*	*17,441*	*1,299,951*
1,201	1,768	607	1,219	595	827	9,810	164	50	10,024
1,249	**1,375**	**484**	**125**	**325**	**2,354**	**9,300**	**58**	**54**	**9,412**
22,027	*26,345*	*5,051*	*4,124*	*7,718*	*10,813*	*90,862*	*688*	*269*	*91,819*
1,198,334	1,052,343	141,306	148,630	389,773	593,473	3,861,669	11,576	2,860	3,876,105
1,147,850	**943,523**	**132,178**	**143,512**	**334,286**	**598,787**	**3,622,639**	**10,227**	**2,424**	**3,635,290**
6,408,915	*8,227,219*	*1,128,350*	*1,187,132*	*2,642,120*	*4,422,717*	*26,999,556*	*92,174*	*20,836*	*27,112,566*
...	...	...	...	...	922	922	...	5	927
...	**18,773**	...	...	...	**705**	**19,897**	...	**78**	**19,975**
65,040	*178,248*	...	...	...	*14,082*	*262,617*	...	*3,107*	*265,724*
...[(b)]	30,677	5,928	3,710	11,965	11,447	72,772	402	1,058	74,232
...	**34,856**	**8,848**	**3,671**	**21,081**	**28,981**	**98,795**	**743**	**430**	**99,968**
...	*250,472*	*45,305*	*37,698*	*93,073*	*57,262*	*547,640*	*2,772*	*5,644*	*556,056*
1,198,334	1,083,020	147,234	152,340	401,738	605,842	3,935,363	11,978	3,923	3,951,264
1,147,850	**997,152**	**141,026**	**147,183**	**355,367**	**620,473**	**3,741,331**	**10,970**	**2,932**	**3,755,233**
6,473,955	*8,655,939*	*1,173,655*	*1,224,830*	*2,735,193*	*4,494,061*	*27,809,813*	*94,946*	*29,587*	*27,934,346*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**3,698**	...	...	**3,698**
...	...	...	...	...	...	*16,586*	...	...	*16,586*
...	165	...	...	...	...	165	...	...	165
...	**32**	...	...	...	...	**32**	...	...	**32**
...	*3,562*	...	...	...	...	*3,562*	...	...	*3,562*
...	...	...	...	...	...	1,514	...	...	1,514
...	...	...	...	...	...	**3,800**	...	...	**3,800**
...	...	...	...	...	...	*5,339*	...	...	*5,339*
...	4,381	...	...	...	...	4,381	...	...	4,381
...	**6,780**	...	...	...	...	**6,780**	...	...	**6,780**
...	*18,840*	...	...	...	...	*18,840*	...	...	*18,840*
...	4,546	...	...	...	...	6,060	...	...	6,060
...	**6,812**	...	...	...	...	**13,510**	...	...	**13,510**
...	*22,402*	...	...	...	...	*44,327*	...	...	*44,327*
45,785	9,511	22,961	1,363	2,470	2,333	174,923	5,481	1,132	181,536
49,557	**11,076**	**15,783**	**3,870**	**3,113**	**1,742**	**173,496**	**2,371**	**89**	**175,956**
1,111,114	*260,922*	*261,314*	*172,555*	*93,641*	*143,646*	*3,975,003*	*14,377*	*8,075*	*3,997,455*[(7)]
395	287	67	64	244	331	1,557	3	5	1,565
161	**153**	**90**	**68**	**149**	**137**	**893**	**46**	**28**	**967**
2,031	*6,100*	*2,195*	*384*	*1,292*	*3,934*	*20,428*	*183*	*201*	*20,812*
46,180	9,798	23,028	1,427	2,714	2,664	176,480	5,484	1,137	183,101
49,718	**11,229**	**15,873**	**3,138**	**3,262**	**1,879**	**174,389**	**2,417**	**117**	**176,923**
1,113,145	*267,022*	*263,509*	*172,939*	*94,933*	*147,580*	*3,995,431*	*14,560*	*8,276*	*4,018,267*
150,000	...	...	...	...	1,244,232	1,394,232	...	...	1,394,232
...	...	...	...	...	...	...	...	...	...
150,000	...	...	...	...	*1,244,232*	*1,394,232*	...	...	*1,394,232*

Summary of federal-provincial shared-cost programs—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
SECRETARY OF STATE				
Citizenship language instruction for immigrants	...	3	18	...
	20	**2**	**19**	**...**
	72	*11*	*154*	*2*
Citizenship language texts for immigrants	...	...	...	...
	—	**—**	**—**	**...**
	...	*1*	*6*	...
Official languages in education	3,235	1,340	4,383	30,876
	2,476	**1,210**	**4,165**	**26,071**
	20,030	*9,743*	*38,390*	*214,088*
Post-secondary education payments—77	60,611	13,273	91,688	75,106
	59,688	**12,933**	**89,866**	**73,704**
	411,994	*88,447*	*620,634*	*506,762*
Total ministry	63,846	14,616	96,089	105,982
	62,184	**14,145**	**94,050**	**99,775**
	432,096	*98,202*	*659,184*	*720,852*
TRANSPORT				
Assistance in strengthening and improving the primary highway networks	1,042	2,956	9,545	10,657
	7,897	**1,770**	**7,347**	**9,936**
	66,781	*14,318*	*65,006*	*64,785*
Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads	9,324	...	...	...
	...	...	...	...
	9,324	...	...	...
Construction of grade separations	...	...	...	...
	...	...	...	...
	...	...	...	...
Highway infrastructure developments and improvements	...	6,271	...	...
	...	**1,133**	...	...
	...	*7,404*	...	...
Improvements to the railway infrastructure at Churchill	...	...	...	...
	...	...	...	...
	...	...	...	...
Transportation development for highway construction, upgrading and improvement	...	...	...	12,681
	...	...	...	**6,197**
	...	...	...	*18,878*
Total ministry	10,366	9,227	9,545	23,338
	7,897	**2,903**	**7,347**	**16,133**
	76,105	*21,722*	*65,006*	*83,663*
Grand total	269,877	67,188	277,377	327,674
	289,260	**63,843**	**277,779**	**297,267**
	2,205,603	*670,919*	*2,410,063*	*2,633,960*

Amounts in roman type are 1985-86 expenditures.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are expenditures from inception (including 1985-86 expenditures).

(0) Program completed.
(1) Amends reporting in previous year's Public Accounts.
(2) Includes amounts previously reported in the 1984-85 Public Accounts under the Ministry of Environment.
(3) These figures have been revised to reflect an additional 14 % on salaries to account for "Other Benefits and Allowances". Also revised to reflect amounts reported under Mineral Development Agreements that should have been reported under Newfoundland Mineral Development Program in the 1984-85 Public Accounts.
(4) Includes the Energy buses program.
(5) These figures have been revised to reflect 1984-85 expenditures reported under Mineral Development Agreements that should have been reported under Newfoundland Mineral Development Program in the 1984-85 Public Accounts.
(6) No payment is made to Quebec under this legislation. However, payments are made under the Canada Assistance Plan towards costs associated with the rehabilitation of disabled persons.
(7) Includes programs in respect to comprehensive rural area development programs, Special Agricultural and Rural Development Act, development opportunity initiatives, atlantic provinces management training agreement and the atlantic provinces physical distribution advisory services, Newfoundland and Labrador Development Corporation.
Does not include an amount of $32,006 from inception: not allocated by province.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,417	2,239	374	30	947	3,070	8,098	...	...	8,098
963	**2,674**	**396**	**70**	**1,016**	**2,230**	**7,390**	...	...	**7,390**
9,292	*24,765*	*2,422*	*560*	*7,281*	*13,855*	*58,414*	...	...	*58,414*
27	237	38	3	100	380	785	...	...	785
47	**100**	**35**	**11**	**185**	**120**	**498**	...	...	**498**
553	*2,035*	*172*	*64*	*1,112*	*891*	*4,834*	...	...	*4,834*
80,860	66,276	6,622	3,798	6,857	8,885	213,132	598	311	214,041
81,474	**63,229**	**6,127**	**2,854**	**6,117**	**7,549**	**201,272**	**234**	**432**	**201,938**
1,224,312	*676,883*	*57,539*	*23,970*	*52,246*	*61,743*	*2,378,944*	*1,729*	*1,953*	*2,382,626*
461,172	832,078	111,699	120,804	205,676	299,225	2,271,332	4,218	2,245	2,277,795
484,838	**837,358**	**114,586**	**115,866**	**201,801**	**289,457**	**2,279,297**	**4,482**	**2,258**	**2,286,037**
3,196,531	*5,859,835*	*759,556*	*748,485*	*1,293,158*	*1,797,662*	*15,283,064*	*31,041*	*13,916*	*15,328,021*
543,476	900,830	118,733	124,635	213,580	311,560	2,493,347	4,816	2,556	2,500,719
567,322	**903,361**	**121,144**	**118,801**	**209,119**	**299,356**	**2,488,457**	**4,716**	**2,690**	**2,495,863**
4,430,688	*6,563,518*	*819,689*	*773,079*	*1,353,797*	*1,874,151*	*17,725,256*	*32,770*	*15,869*	*17,773,895*
...	...	...	...	...	...	24,200	...	...	24,200
...	...	...	...	...	...	**26,150**	...	...	**26,150**
...	...	...	...	...	...	*210,890*	...	...	*210,890*
...	...	...	...	...	...	9,324	...	...	9,324
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*9,324*	...	...	*9,324*
2,000	2,500	...	...	...	...	4,500	...	...	4,500
1,000	**1,000**	...	...	...	...	**2,000**	...	...	**2,000**
3,000	*3,500*	...	...	...	...	*6,500*	...	...	*6,500*
...	...	...	...	...	...	6,271	...	...	6,271
...	...	...	...	...	...	**1,133**	...	...	**1,133**
...	...	...	...	...	...	*7,404*	...	...	*7,404*
...	...	3,199	...	...	...	3,199	...	...	3,199
...	...	**48**	...	...	...	**48**	...	...	**48**
...	...	*3,247*	...	...	...	*3,247*	...	...	*3,247*
...	...	...	...	...	...	12,681	...	...	12,681
...	...	...	...	...	...	**6,197**	...	...	**6,197**
...	...	...	...	...	...	*18,878*	...	...	*18,878*
2,000	2,500	3,199	...	...	...	60,175	...	...	60,175
1,000	**1,000**	**48**	...	...	...	**35,528**	...	...	**35,528**
3,000	*3,500*	*3,247*	...	...	...	*256,243*	...	...	*256,243*
2,198,917	2,340,870	368,473	412,407	766,944	2,269,543	9,299,270	62,700	8,799	9,370,769
1,940,895	**2,174,698**	**340,516**	**370,103**	**679,651**	**962,212**	**7,315,424**	**49,354**	**25,575**	**7,390,353**
13,182,113	*16,760,554*	*2,583,323*	*3,059,855*	*4,756,251*	*8,101,185*	*56,361,826*	*248,748*	*81,597*	*56,692,171*

SECTION 11

1985-86
PUBLIC ACCOUNTS

Other Government-Wide Information

CONTENTS

	Page
Budgetary expenditure by allotment	11.2
Commissions	11.20
Education leave costs	11.38
Financial assistance given to railways by the Government of Canada in 1985-86	11.39
Losses of $1,000 or more due to accidental destruction of, or damage to, assets	11.41
Report of surplus material disposed of in 1985-86	11.42
Return on investments	11.44
Travel expenses of ministers and parliamentary secretaries	11.48

Budgetary expenditure by allotment

This statement provides a distribution of budgetary expenditures by allotment as approved by Treasury Board pursuant to Section 24 of the Financial Administration Act.

	Allotments	Expenditures
	$	$
AGRICULTURE		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures		
Salaries, wages and other personnel costs	35,620,588	35,595,920
Salary adjustment reserve	714,867	
Other operating costs	17,875,561	17,569,243
Public Works (controlled)	163,000	153,678
Challenge 85	126,500	126,311
	54,500,516	*53,445,152*
Statutory items	*5,513,530*	*5,513,530*
	60,014,046	58,958,682
AGRI-FOOD DEVELOPMENT PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	181,990,123	181,299,560
Salary adjustment reserve	5,131,040	
Other operating costs	75,721,273	65,935,305
Energy R&D (salaries and wages)	209,880	137,410
Energy R&D (other operating costs)	3,354,000	3,349,062
Public Works (controlled)	411,000	339,180
Challenge 85	1,730,000	1,728,361
	268,547,316	*252,788,878*
Vote 10—Capital expenditures—		
Capital	48,650,402	44,688,134
Public Works (controlled)	47,140,598	47,110,802
Energy R&D—Capital	384,000	384,000
	96,175,000	*92,182,936*
Vote 15—Grants and contributions	*532,557,246*	*499,233,467*
Statutory items	*363,216,226*	*362,516,226*
	1,260,495,788	1,206,721,507
AGRI-FOOD REGULATION AND INSPECTION PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	143,000,000	142,990,769
Salary adjustment reserve	4,001,722	
Other operating costs	27,072,420	26,247,458
Public Works (controlled)	247,000	175,586
Challenge 85	668,426	655,282
	174,989,568	*170,069,095*
Vote 25—Capital expenditures—		
Capital	5,769,300	5,748,702
Public Works (controlled)	26,005,000	26,689,100
	31,774,300	*32,437,802*
Vote 30—Grants and contributions	*14,472,000*	*14,368,465*
Statutory items (including Racetrack Supervision Revolving Fund)	*25,618,371*	*22,548,568*
	246,854,239	239,423,930
CANADIAN FORESTRY SERVICE PROGRAM		
Vote 35—Operating expenditures—		
Salaries, wages and other personnel costs	47,045,077	47,042,789
Salary adjustment reserve	1,270,285	
Other operating costs	24,686,438	21,283,615
Energy R&D (other operating costs)	1,040,000	802,037
Public Works (controlled)	30,000	
Challenge 85	1,335,000	1,323,375
Frozen	88,000	
Less: receipts and revenues credited to the vote	490,000	457,559
	75,004,800	*69,994,257*
Vote 40—Capital expenditures—		
Capital	15,834,600	12,608,633
Energy R&D	25,000	11,385
Public Works (controlled)	14,429,000	12,933,061
Less: receipts and revenues credited to the vote	15,000	7,470
	30,273,600	*25,545,609*
Vote 45—Grants and contributions		
General	108,762,201	104,197,979
Energy R & D	172,000	171,821
	108,934,201	*104,369,800*
Statutory item	*7,482,000*	*7,482,000*
	221,694,601	207,391,666
CANADIAN GRAIN COMMISSION PROGRAM		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	25,791,067	25,120,987
Salary adjustment reserve	1,003,029	
Other operating costs	9,014,904	8,268,777
Public Works (controlled)	20,000	10,617
	35,829,000	*33,400,381*
Statutory items	*4,905,359*	*4,905,359*
	40,734,359	38,305,740
Subtotal—Department	1,829,793,033	1,750,801,525
Canadian Dairy Commission		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	2,933,881	2,612,572
Salary adjustment reserve	54,119	
Other operating costs	1,384,700	1,160,462
Frozen	42,300	
	4,415,000	3,773,034
Canadian Livestock Feed Board		
Vote 60—Operating expenditures—		
Salaries, wages and other personnel costs	996,651	884,698
Salary adjustment reserve	20,349	
Other operating costs	542,800	431,256
Frozen	16,200	
	1,576,000	*1,315,954*
Vote 65—Contributions	*18,100,000*	*15,455,083*
	19,676,000	16,771,037
Total ministry	1,853,884,033	1,771,345,596
COMMUNICATIONS		
Department		
COMMUNICATIONS AND CULTURE PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	79,365,766	78,905,101
Salary adjustment reserve	1,087,131	

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Other operating costs	50,893,103	48,736,121
Economic and Regional Development Agreements	573,000	164,196
Challenge 85	17,952	17,952
Frozen	4,312,000	
Less: receipts and revenues credited to the vote	6,274,000	6,309,933
	129,974,952	*121,513,437*
Vote 5—Capital expenditures		
Capital	23,429,000	21,876,348
Frozen	100,000	
	23,529,000	*21,876,348*
Vote 10—Grants and contributions		
Grants and contributions	26,745,000	25,101,833
Contribution to International Telecommunications Union	2,773,000	2,772,047
Economic and Regional Development Agreements	2,800,000	2,600,567
Special Programs of Cultural Initiatives	25,037,130	21,348,167
Frozen	6,953,872	
	64,309,002	*51,822,614*
Vote 15—Payments to the Canada Post Corporation		
Other operating costs	*55,093,000*	*55,093,000*
Vote 20—Payments to Canada Museums Construction Corporation Inc	*81,787,000*	*46,500,000*
Statutory items	*12,945,666*	*12,945,666*
	367,638,620	309,751,065
GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND PROGRAM		
Statutory items	16,435,326	(228,409)
Subtotal—Department	384,073,946	309,522,656
Canada Council		
Vote 30—Payments to the Canada Council		
Other operating costs	74,244,000	74,244,000
Canadian Broadcasting Corporation		
Vote 35—Operating expenditures		
Other operating costs	*789,638,000*	*789,638,000*
Vote 40—Working capital advance		
Other operating costs	*2,500,000*	*2,500,000*
Vote 45—Capital expenditures	*65,209,001*	*65,209,000*
	857,347,001	857,347,000
Canadian Film Development Corporation		
Vote 50—Payments to the Canadian Film Development Corporation	75,928,575	75,928,575
Frozen	125,000	
	76,053,575	75,928,575
Canadian Radio-television and Telecommunications Commission		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	16,979,108	16,947,985
Salary adjustment reserve	296,884	
Other operating costs	5,525,748	5,279,612
Challenge 85	7,667	2,992
Frozen	159,260	
	22,968,667	*22,230,589*
Statutory items	*2,799,002*	*2,799,002*
	25,767,669	25,029,591
National Arts Centre Corporation		
Vote 60—Payments to the National Arts Centre Corporation—		
Other operating costs	16,574,000	16,574,000
National Film Board		
Vote 65—Operating loss—		
Salaries, wages and other personnel costs	37,595,971	37,595,971
Salary adjustment reserve	666,311	
Other operating costs	23,214,418	23,214,418
Challenge 85	14,960	14,960
Frozen	203,300	
	61,694,960	*60,825,349*
Statutory item	*5,237,779*	*4,249,974*
	66,932,739	65,075,323
National Library		
Vote 70—Program expenditures—		
Salaries, wages and other personnel costs	16,235,426	15,954,912
Other operating costs	11,852,436	11,422,672
Electronic bibliographic data (salaries and wages)	599,000	591,574
Electronic bibliographic data (other operating costs)	1,166,800	1,067,570
Challenge 85	155,815	131,807
Co-operative Education Program	120,607	120,607
Frozen	409,600	
	30,539,684	*29,289,142*
Statutory item	*2,569,780*	*2,569,780*
	33,109,464	31,858,922
National Museums of Canada		
Vote 75—Operating expenditures—		
Salaries, wages and other personnel costs	38,331,537	37,547,969
Salary adjustment reserve	487,340	
Other operating costs	24,602,374	22,022,139
Northern Oil and Gas Action Program (salaries and wages)	126,000	116,544
Northern Oil and Gas Action Program (other operating costs)	231,600	187,256
Challenge 85	380,000	378,728
Object purchase (carry-over)	545,277	545,277
Less: receipts and revenues credited to the vote	1,100,000	958,305
	63,604,128	59,839,608
Vote 80—Grants and contributions	*8,852,700*	*8,334,578*
Statutory item	*5,738,004*	*5,738,004*
	78,194,832	73,912,190
Public Archives		
Vote 85—Program expenditures—		
Salaries, wages and other personnel costs	24,247,452	24,099,517
Salary adjustment reserve	760,681	
Other operating costs	14,689,575	13,621,769
Challenge 85	263,169	253,445
Co-operative Education Program	29,679	26,988
Frozen	435,200	

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Less: receipts and revenues credited to the vote	1,900,000	1,720,639
	38,525,756	*36,281,080*
Statutory item	*3,813,956*	*3,813,956*
	42,339,712	40,095,036
Total ministry	1,654,636,938	1,569,587,293
CONSUMER AND CORPORATE AFFAIRS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	81,301,696	80,732,821
Salary adjustment reserve	2,144,304	
Other operating costs	27,898,453	26,098,264
Energuide	36,000	25,000
Co-operative Education Program	89,000	75,299
Challenge 85	206,461	192,421
Commission of Inquiry on the Pharmaceutical Industry	155,000	148,722
	111,830,914	*107,272,527*
Vote 5—Capital expenditures	*5,683,000*	*5,104,774*
Vote 10—Grants and contributions	*64,316,000*	*29,594,534*
Statutory items	*12,966,379*	*12,966,379*
Subtotal—Department	194,796,293	154,938,214
Canada Post Corporation		
Vote 20—Payments for special purposes (see National Revenue)—		
Infrastructure costs: cultural mailings	*170,000,000*	*170,000,000*
Vote 11b—Payments for special purposes—		
Other operating costs	*730,000*	*730,000*
Vote 12c—Excess of charges over revenues to March 31, 1985—		
Other operating costs	*1*	
Statutory item	*184,284,000*	*184,284,000*
	355,014,001	355,014,000
Restrictive Trade Practices Commission		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	901,932	855,436
Salary adjustment reserve	11,466	
Other operating costs	491,002	435,564
	1,404,400	*1,291,000*
Statutory item	*129,000*	*129,000*
	1,533,400	1,420,000
Standards Council of Canada		
Vote 20—Payments to the Standards Council of Canada—		
Other operating costs	5,424,000	5,424,000
Total ministry	556,767,694	516,796,214
EMPLOYMENT AND IMMIGRATION		
Department/Canada Employment and Immigration Commission		
CORPORATE AND SPECIAL SERVICES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	16,040,711	15,460,171
Salary adjustment reserve	334,992	
Other operating costs	5,164,887	4,208,901
Minister's exempt staff	450,000	449,036
Challenge 85 (non-controlled person-years)	138,441	116,080
Less: recovery from Unemployment Insurance	14,706,000	14,202,000
	7,423,031	*6,032,188*
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	115,762,716	114,391,520
Other operating costs	147,895,283	137,510,803
Challenge 85 (non-controlled person-years)	246,954	213,654
Less: recovery from Unemployment Insurance	231,229,000	225,785,000
	32,675,953	*26,330,977*
Statutory items	*17,486,857*	*17,486,857*
	57,585,841	49,850,022
EMPLOYMENT AND INSURANCE PROGRAM		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	585,610,755	549,707,151
Salary adjustment reserve	14,079,397	
Other operating costs	738,302,119	693,163,425
Challenge 85 (non-controlled person-years)	10,233,120	9,420,839
Less: receipts and revenues credited to the vote	741,171,000	667,869,000
	607,054,391	*584,422,415*
Vote 15—Grants and contributions—		
Grants and contributions	1,107,693,717	938,633,773
Frozen	189,741,500	
	1,297,435,217	*938,633,773*
Statutory items	*2,999,359,339*	*2,999,359,339*
	4,903,848,947	4,522,415,527
IMMIGRATION PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	70,448,696	69,668,503
Other operating costs	19,261,734	17,631,006
Challenge 85 (non-controlled person-years)	497,344	478,265
	90,207,774	*87,777,774*
Vote 25—Contributions	*41,463,000*	*40,604,194*
Statutory items	*10,684,456*	*10,684,456*
	142,355,230	139,066,424
Subtotal—Department	5,103,790,018	4,711,331,973
Immigration Appeal Board		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	3,327,300	3,327,300
Salary adjustment reserve	3,071	
Other operating costs	765,629	750,703
	4,096,000	*4,078,003*
Statutory item	*505,000*	*505,000*
	4,601,000	4,583,003
Total ministry	5,108,391,018	4,715,914,976

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
ENERGY, MINES AND RESOURCES		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures		
Salaries, wages and other personnel costs	23,790,477	23,788,072
Other operating costs	23,150,345	20,184,779
Public Works (controlled)	1,772,186	1,772,186
Challenge 85	195,560	195,559
Frozen	1,471,000	
Less: receipts and revenues credited to the vote	9,490,000	8,625,048
	40,889,568	*37,315,548*
Statutory items	*3,642,485*	*3,642,485*
	44,532,053	40,958,033
ENERGY PROGRAM		
Vote 5—Operating expenditures		
General	34,088,553	34,041,260
Energy R & D	1,773,000	1,624,862
Salary adjustment reserve	610,952	
General	54,201,953	48,973,762
Energy R & D	9,266,620	7,871,292
Petroleum Incentive (salaries and wages)	12,164,000	12,163,780
Petroleum Incentive (other operating costs)	5,232,000	4,589,948
Oil pricing (salaries and wages)	724,000	584,601
Oil pricing (other operating costs)	754,000	446,910
Challenge 85	135,624	127,926
Frozen	11,412,000	
	130,362,702	*110,424,345*
Vote 10—Grants and contributions		
General	227,542,001	205,515,571
Energy R & D	8,079,000	6,334,776
Frozen	37,970,000	
Less: receipts and revenues credited to the vote	85,600,000	71,478,846
	187,991,001	*140,371,501*
Vote 15—Canadian Home Insulation Program		
Grants and contributions	49,600,001	37,242,813
Frozen	4,900,000	
	54,500,001	*37,242,813*
Vote 20—Canadian Oil Substitution Program		
Oil substitution conversion assistance	111,000,000	110,339,202
Oil substitution distribution systems expansion	57,000,000	54,800,336
Less: receipts and revenues credited to the vote	55,000,000	53,070,629
	113,000,000	*112,068,909*
Vote 25—Petroleum Incentives Program		
Grants and contributions	1,501,750,000	1,499,758,602
Frozen	98,250,000	
	1,600,000,000	*1,499,758,602*
Statutory items	*625,782,261*	*(31,664,018)*
	2,711,635,965	1,868,202,152
MINERALS AND EARTH SCIENCES PROGRAM		
Vote 35—Operating expenditures		
Salaries (general)	116,396,537	116,396,537
Energy R & D (salaries)	4,623,780	4,623,780
Sherbrooke (salaries)	415,000	401,523
Salary adjustment reserve	254,605	
Other operating costs (general)	101,652,586	95,216,042
Energy R & D (other operating costs)	21,179,745	20,637,389
Sherbrooke (other operating costs)	885,000	550,329
Public Works (controlled)	4,020,000	3,253,167
Challenge 85	2,955,518	2,955,516
Frozen	5,760,715	
	258,143,486	*244,034,283*
Vote 40—Capital expenditures		
Capital (general)	26,424,400	25,585,973
Energy R & D (capital)	5,901,000	5,824,131
Sherbrooke relocation (capital)	3,340,000	98,732
Public Works (controlled)	4,293,200	3,779,100
Frozen	6,253,000	
	46,211,600	*35,287,936*
Vote 45—Grants and contributions		
Grants and contributions	25,413,815	21,338,364
Frozen	4,030,285	
	29,444,100	*21,338,364*
Statutory items	*18,882,359*	*18,882,359*
	352,681,545	319,542,942
Subtotal—Department	3,108,849,563	2,228,703,127
Atomic Energy Control Board		
Vote 50—Program expenditures		
Salaries, wages and other personnel costs	12,940,831	11,809,915
Salary adjustment reserve	284,169	
Other operating costs	8,801,700	6,881,601
Frozen	246,300	
	22,273,000	*18,691,516*
Statutory item	*2,033,000*	*2,033,000*
	24,306,000	20,724,516
Atomic Energy of Canada Limited		
Vote 55—Operating expenditures		
Other operating costs	*299,528,000*	*244,892,753*
Vote 60—Capital expenditures	*32,089,000*	*30,228,000*
	331,617,000	275,120,753
National Energy Board		
Vote 65—Program expenditures		
Salaries, wages and other personnel costs	18,958,119	18,144,431
Salary adjustment reserve	221,661	
Other operating costs	5,024,020	3,949,883
Frozen	160,200	
	24,364,000	*22,094,314*
Statutory items	*2,961,000*	*2,961,000*
	27,325,000	25,055,314
Petro-Canada		
Statutory items	18,205,384	
Petro-Canada International Assistance Corporation		
Vote 70—Payments to Petro-Canada International Assistance Corporation		
Other operating costs	23,800,000	23,800,000
Frozen	6,700,000	
	30,500,000	23,800,000
Total ministry	3,540,802,947	2,573,403,710

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
ENVIRONMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries (general)	21,710,204	21,417,048
Energy R & D salaries	52,000	52,000
Salary adjustment reserve	429,857	
Other operating costs (general)	13,298,339	12,436,576
Energy R & D (other operating costs)	33,000	26,465
Challenge 85	72,224	71,685
Co-operative Education Program	132,400	131,839
Frozen	282,000	
	36,010,024	*34,135,613*
Statutory items	*3,498,530*	*3,498,530*
	39,508,554	37,634,143
ENVIRONMENTAL SERVICES PROGRAM		
Vote 5—Operating expenditures—		
Salaries (general)	185,248,876	185,151,805
Energy R & D (salaries)	585,000	532,441
Northern Oil and Gas Action Program (salaries)	216,200	122,358
Salary adjustment reserve	2,742,589	
Other operating costs (general)	129,710,584	121,772,654
Northern Oil and Gas Action Program (NOGAP) (other operating costs)	883,700	841,683
Energy R & D (other operating costs)	6,907,000	5,817,354
Challenge 85	1,280,000	1,264,675
Co-operative Education Program	989,000	978,438
Less: revenue (salaries and wages)	11,918,000	12,027,974
Less: revenue (general)	21,268,000	20,433,674
	295,376,949	*284,019,760*
Vote 10—Capital expenditures—		
Capital	31,223,000	30,081,586
Northern Oil and Gas Action Program	213,000	185,925
Energy R & D	580,000	546,565
Public Works (controlled)	10,652,000	9,567,820
	42,668,000	*40,381,896*
Vote 15—Grants and contributions	*23,041,000*	*21,718,460*
Statutory item	*28,523,614*	*28,523,614*
	389,609,563	374,643,730
PARKS CANADA PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	132,656,003	132,387,520
Salary adjustment reserve	4,117,478	
Other operating costs	55,519,996	52,213,464
Challenge 85	889,915	885,865
Co-operative Education Program	99,500	99,451
	193,282,892	*185,586,300*
Vote 25—Capital expenditures—		
Capital	65,262,400	61,738,955
Public Works (controlled)	17,500,000	17,082,952
Co-operative Education Program	331,600	292,554
Frozen	6,798,000	
	89,892,000	*79,114,461*
Vote 30—National Battlefields Commission—Operating expenditures—		
Salaries, wages and other personnel costs	1,080,457	1,037,139
Other operating costs	1,645,498	1,604,967
Frozen	183,045	134,627
	2,909,000	*2,776,733*
Statutory items	*21,043,013*	*21,043,013*
	307,126,905	288,520,507
Total ministry	736,245,022	700,798,380

	Allotments	Expenditures
	$	$
EXTERNAL AFFAIRS		
Department		
CANADIAN INTERESTS ABROAD PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	168,757,000	168,732,057
Other operating costs	265,227,100	263,710,935
Locally-engaged salaries	58,305,000	58,304,161
Foreign service allowances	38,225,000	38,220,126
Co-operative Education Program	100,000	99,976
Challenge 85	47,952	33,935
	530,662,052	*529,101,190*
Vote 5—Capital expenditures—		
Minor capital	36,692,000	32,657,239
Long Range Capital Program	31,750,000	25,220,803
	68,442,000	*57,878,042*
Vote 10—Grants and contributions—		
Program for Export Market Development	35,014,000	33,717,627
Foreign currency grants and contributions	105,039,294	105,407,163
Other grants and contributions	15,657,238	14,036,362
	155,710,532	*153,161,152*
Statutory items	*28,432,842*	*28,432,842*
	783,247,426	768,573,226
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND		
Statutory items	11,346,546	(703,274)
GRAINS AND OILSEEDS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	2,164,555	1,839,637
Salary adjustment reserve	28,445	
Other operating costs	1,354,000	867,598
	3,547,000	*2,707,235*
Vote 25—Grants and contributions	*7,441,000*	*5,763,684*
Statutory item	*339,000*	*339,000*
	11,327,000	8,809,919
WORLD EXHIBITIONS PROGRAM		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	684,299	635,620
Salary adjustment reserve	13,701	
Other operating costs	4,876,001	4,556,822
	5,574,001	*5,192,442*
Statutory item	*97,000*	*97,000*
	5,671,001	5,289,442
Subtotal—Department	811,591,973	781,969,313
Canadian Commercial Corporation		
Vote 35—Program expenditures—		
Other operating costs	15,826,000	15,826,000
Canadian International Development Agency		
Vote 40—Operating expenditures—		
Salaries, wages and other personnel costs	44,853,989	44,806,318
Salary adjustment reserve	161,394	

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Other operating costs	24,007,617	21,747,499
Challenge 85	74,500	73,249
Co-operative Education Program	258,700	246,948
	69,336,200	*66,874,014*
Vote 45—Grants and contributions—		
Grants	334,275,000	328,423,684
Contributions	928,625,000	865,939,623
Frozen	22,800,000	
	1,285,700,000	*1,194,363,307*
Statutory items	*9,937,000*	*7,437,000*
	1,364,993,200	1,268,674,321
International Development Research Centre		
Vote 70—Payments to the International Development Research Centre—		
Other operating costs	86,000,000	86,000,000
International Joint Commission		
Vote 75—Program expenditures—		
Salaries, wages and other personnel costs	1,696,333	1,617,342
Salary adjustment reserve	32,859	
Other operating costs	1,433,208	1,296,414
Frozen	42,600	
	3,205,000	*2,913,756*
Statutory item	*267,000*	*267,000*
	3,472,000	3,180,756
Total ministry	2,281,883,173	2,155,650,390
FINANCE		
Department		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	32,892,300	32,745,466
Other operating costs	25,482,200	23,439,342
Frozen	535,500	
Less: receipts and revenues credited to the vote	8,369,000	8,949,540
	50,541,000	*47,235,268*
Statutory items	*38,369,691*	*38,369,691*
	88,910,691	85,604,959
PUBLIC DEBT PROGRAM		
Statutory item	25,505,083,566	25,505,083,566
FISCAL TRANSFER PAYMENTS PROGRAM		
Statutory items	5,702,014,558	5,702,014,558
CANADIAN IMPORT TRIBUNAL PROGRAM		
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	1,797,789	1,486,326
Salary adjustment reserve	21,043	
Other operating costs	391,168	319,017
	2,210,000	*1,805,343*
Statutory item	*280,000*	*280,000*
	2,490,000	2,085,343
INSPECTOR GENERAL OF BANKS PROGRAM		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	2,168,800	1,781,562
Salary adjustment reserve	16,528	
Other operating costs	1,456,672	1,440,007
	3,642,000	*3,221,569*
Statutory item	*280,000*	*280,000*
	3,922,000	3,501,569
SPECIAL PROGRAM		
Vote 15—Foreign Claims Fund—		
Foreign Claims Fund	*85,000*	*85,000*
Vote 16c—Write off inactive loan to Greece—		
Other operating costs	*6,214,126*	*6,214,126*
Statutory items	*875,000,000*	*791,059,980*
	881,299,126	797,359,106
Subtotal—Department	32,183,719,941	32,095,649,101
Auditor General		
Vote 25—Program expenditures—		
Other operating costs	39,045,000	38,087,980
Challenge 85	8,415	8,415
	39,053,415	*38,096,395*
Statutory items	*4,336,257*	*4,336,257*
	43,389,672	42,432,652
Insurance		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	8,893,223	8,893,223
Other operating costs	14,947,777	8,889,606
Frozen	1,000	
	23,842,000	*17,782,829*
Statutory items	*6,684,191*	*6,684,191*
	30,526,191	24,467,020
Tariff Board		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	1,956,702	1,946,195
Salary adjustment reserve	26,143	
Other operating costs	708,655	703,643
Frozen	15,800	
	2,707,300	*2,649,838*
Statutory item	*296,000*	*296,000*
	3,003,300	2,945,838
Total ministry	32,260,639,104	32,165,494,611
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	227,417,100	226,974,562
Salary adjustment reserve	3,280,150	
Other operating costs	205,620,300	205,150,828
Energy R & D	5,126,000	5,086,935
Challenge 85	2,736,000	2,735,465
Co-operative Education Program	490,000	484,392
Frozen	4,943,800	
	449,613,350	*440,432,182*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 5—Capital expenditures—		
Capital	129,098,000	126,699,148
Energy R & D	1,032,000	835,705
Frozen	790,000	
	130,920,000	*127,534,853*
Vote 10—Grants and contributions	*29,700,850*	*28,169,506*
Statutory items	*38,287,769*	*38,287,769*
Total ministry	648,521,969	634,424,310
GOVERNOR GENERAL		
Department		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	3,404,883	3,240,145
Salary adjustment reserve	88,729	
Other operating costs	2,339,888	2,278,603
Frozen	40,900	
	5,874,400	*5,518,748*
Statutory items	*765,774*	*765,774*
Total ministry	6,640,174	6,284,522
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	32,527,239	30,688,861
Salary adjustment reserve	565,215	
Other operating costs	13,270,146	10,015,218
Challenge 85	14,586	10,743
Act to remove discrimination from Indian Act	116,000	81,000
Frozen	784,400	
	47,277,586	*40,795,822*
Statutory items	*5,120,530*	*5,120,530*
	52,398,116	45,916,352
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	138,459,725	137,042,538
Salary adjustment reserve	4,431,276	
Other operating costs	83,043,443	73,694,554
Challenge 85	365,571	329,356
Act to remove discrimination from Indian Act	570,550	172,853
	226,870,565	*211,239,301*
Vote 10—Capital expenditures	*59,668,277*	*59,360,304*
Vote 15—Grants and contributions—		
Grants and contributions	1,272,509,682	1,266,386,356
Challenge 85	22,000	22,000
Act to remove discrimination from Indian Act	7,000,000	2,000,000
Manitoba Northern Flood Agreement	3,824,000	
Less: 1984-85 PAYE (Frozen)	2,714,678	
	1,280,641,004	*1,268,408,356*
Statutory items	*29,534,013*	*24,482,960*
	1,596,743,859	1,563,490,921
NORTHERN AFFAIRS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	34,949,768	28,687,473
Salary adjustment reserve	681,376	
Other operating costs	37,463,561	36,108,461
Challenge 85	88,431	83,521
Inuvialuit Final Agreement	169,200	
Frozen	334,500	
	73,686,836	*64,879,455*
Vote 25—Capital expenditures—		
Capital	20,126,000	18,618,045
Frozen	846,000	
	20,972,000	*18,618,045*
Vote 30—Grants and contributions—		
Grants and contributions	49,534,404	44,947,746
Inuvialuit Final Agreement (Yukon)	299,200	299,200
Inuvialuit Final Agreement (NWT)	24,700	2,755
	49,858,304	*45,249,701*
Statutory items (including Environmental Studies Revolving Fund)	*8,154,988*	*6,133,459*
	152,672,128	134,880,660
TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM		
Vote 35—Yukon—		
Grants and contributions	*138,789,000*	*138,788,215*
Vote 40—Northwest Territories—		
Grants and contributions	*447,390,000*	*447,390,000*
	586,179,000	586,178,215
NATIVE CLAIMS PROGRAM		
Vote 45—Operating expenditures—		
Salaries, wages and other personnel costs	3,024,761	2,834,396
Salary adjustment reserve	67,532	
Other operating costs	6,357,539	5,469,664
Challenge 85	3,105	2,958
Inuvialuit Final Agreement	71,000	
Frozen	194,700	
	9,718,637	*8,307,018*
Vote 50—Grants and contributions—		
Grants and contributions	34,137,565	34,081,052
Inuvialuit Final Agreement	1,750,000	1,656,581
	35,887,565	*35,737,633*
Statutory items	*1,425,000*	*1,425,000*
	47,031,202	45,469,651
Total ministry	2,435,024,305	2,375,935,799
JUSTICE		
Department		
ADMINISTRATION OF JUSTICE PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	55,402,924	53,998,319
Salary adjustment reserve	538,261	
Other operating costs	22,265,015	19,388,336
Challenge 85	99,523	98,571
	78,305,723	*73,485,226*
Vote 5—Grants and contributions	*75,464,001*	*49,804,538*
Statutory items	*8,411,344*	*8,411,344*
Subtotal—Department	162,181,068	131,701,108
Canadian Human Rights Commission		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	5,997,929	5,610,031

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Salary adjustment reserve	118,518	
Other operating costs	2,576,753	2,285,982
Frozen	79,800	
	8,773,000	*7,896,013*
Statutory item	906,000	906,000
	9,679,000	8,802,013
Commissioner for Federal Judicial Affairs		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	1,045,984	1,021,042
Salary adjustment reserve	20,016	
Other operating costs	1,837,001	1,683,227
Frozen	30,000	
	2,933,001	*2,704,269*
Vote 20—Canadian Judicial Council—Operating expenditures—		
Salaries, wages and other personnel costs	66,702	24,363
Salary adjustment reserve	2,119	
Other operating costs	251,179	247,633
	320,000	*271,996*
Statutory items	*103,628,287*	*103,628,287*
	106,881,288	106,604,552
Federal Court of Canada		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	5,513,084	5,007,102
Other operating costs	3,018,916	2,664,591
	8,532,000	*7,671,693*
Statutory item	*849,000*	*849,0000*
	9,381,000	8,520,693
Law Reform Commission of Canada		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	1,523,810	1,463,433
Salary adjustment reserve	35,272	
Other operating costs	3,172,818	2,828,716
Frozen	99,100	
Less: 1984-85 PAYE (Frozen)	3,187	
	4,827,813	*4,292,149*
Statutory item	*241,000*	*241,000*
	5,068,813	4,533,149
Offices of the Information and Privacy Commissioners of Canada		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	2,209,202	2,205,519
Other operating costs	798,798	648,558
Challenge 85	5,000	3,857
Frozen	25,200	
	3,038,200	*2,857,934*
Statutory item	*324,988*	*324,988*
	3,363,188	3,182,922
Supreme Court of Canada		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	2,081,806	2,080,707
Salary adjustment reserve	52,952	
Other operating costs	2,296,842	2,220,077
	4,431,600	*4,300,784*
Statutory items	*2,118,322*	*2,118,322*
	6,549,922	6,419,106
Tax Court of Canada		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	2,159,480	1,650,821
Salary adjustment reserve	42,629	
Other operating costs	1,595,991	1,292,316
Challenge 85	27,000	23,277
Frozen	47,900	
	3,873,000	*2,966,414*
Statutory item	*247,000*	*247,000*
	4,120,000	3,213,414
Total ministry	307,224,279	272,976,957
LABOUR		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	28,755,702	28,661,635
Salary adjustment reserve	655,087	
Other operating costs	14,014,350	13,678,409
Challenge 85	163,230	163,230
	43,588,369	*42,503,274*
Vote 5—Grants and contributions	*15,154,000*	*15,020,731*
Statutory items	*93,765,517*	*93,765,517*
Subtotal—Department	152,507,886	151,289,522
Canada Labour Relations Board		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	3,870,160	3,872,179
Salary adjustment reserve	82,520	
Other operating costs	1,690,320	1,653,444
	5,643,000	*5,525,623*
Statutory item	*620,000*	*620,000*
	6,263,000	6,145,623
Canada Mortgage and Housing Corporation		
Vote 15—Operating expenditures—		
Market housing	87,127,000	71,910,730
Social housing	1,187,503,000	1,125,891,766
Rehabilitation and conservation	162,363,000	152,267,440
Community services	11,057,000	5,380,578
Research, development, demonstration and information	26,362,000	22,069,526
Mortgage loan insurance	544,000	402,133
Energy R & D	450,000	231,632
Challenge 85	28,000	28,000
	1,475,434,000	*1,378,181,805*
Vote 16c—Forgive the principal amount of advances outstanding Dec 31, 1985—		
Other operating costs	*1*	
Statutory items	*76,086,285*	*76,086,285*
	1,551,520,286	1,454,268,090
Canadian Centre for Occupational Health and Safety		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	5,345,000	4,860,366
Other operating costs	2,271,500	1,827,089
Frozen	70,500	
	7,687,000	6,687,455
Total ministry	1,717,978,172	1,618,390,690

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
NATIONAL DEFENCE		
Department		
DEFENCE SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Civilian salaries	999,237,629	999,237,629
Military salaries	2,641,568,309	2,641,568,309
Other operating costs	2,557,297,653	2,577,518,739
Challenge 85	606,360	606,360
Frozen	107,989,916	
Less: receipts and revenues credited to the vote	289,787,367	289,787,367
	6,016,912,500	*5,929,143,670*
Vote 5—Capital expenditures—		
Capital	2,326,939,471	2,332,030,734
Energy R & D	493,729	493,729
Frozen	137,579,801	
Less: 1984-85 PAYE (Frozen)	12,201,399	
	2,452,811,602	*2,332,524,463*
Vote 10—Grants and contributions—		
Grants and contributions	133,853,971	133,853,971
Frozen	6,917,771	
	140,771,742	*133,853,971*
Statutory items	*758,028,045*	*758,028,045*
	9,368,523,889	9,153,550,149
DEFENCE CONSTRUCTION (1951) LIMITED PROGRAM		
Vote 15—Construction and maintenance of defence projects—		
Other operating costs	14,300,000	14,300,000
Frozen	1,200,000	
	15,500,000	14,300,000
Total ministry	9,384,023,889	9,167,850,149
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	29,043,048	28,218,642
Salary adjustment reserve	549,532	
Other operating costs	11,689,421	11,208,868
Challenge 85	9,163	9,163
Frozen	221,000	
Less: receipts and revenues credited to the vote	1,524,000	1,501,794
	39,988,164	*37,934,879*
Statutory items	*4,598,730*	*4,598,730*
	44,586,894	42,533,609
HEALTH SERVICES AND PROMOTION PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	10,721,317	10,711,362
Other operating costs	10,166,775	8,709,145
Challenge 85	28,881	28,881
Career Oriented Summer Employment Program	14,635	14,635
Co-operative Education Program	81,965	81,966
Frozen	774,200	
	21,787,773	*19,545,989*
Vote 10—Grants and contributions	*34,825,000*	*34,113,165*
Statutory items	*6,387,791,000*	*6,387,791,000*
	6,444,403,773	6,441,450,154
SOCIAL SERVICES PROGRAM		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	9,724,464	9,486,640
Salary adjustment reserve	230,960	
Other operating costs	3,480,576	2,839,624
Challenge 85	12,903	22,980
Career Oriented Summer Employment Program	15,000	12,507
Co-operative Education Program	15,000	33,266
Frozen	82,000	
	13,560,903	*12,395,017*
Vote 20—Grants and contributions	*97,934,001*	*94,186,423*
Statutory items	*3,877,686,306*	*3,877,686,306*
	3,989,181,210	3,984,267,746
MEDICAL SERVICES PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	108,640,938	108,589,555
Salary adjustment reserve	1,407,562	
Other operating costs	262,801,900	250,823,124
Challenge 85	166,180	152,833
Career Oriented Summer Employment Program	11,600	14,634
Co-operative Education Program	85,000	25,066
Frozen	16,000	
	373,129,180	*359,605,212*
Vote 30—Capital expenditures	*26,675,000*	*23,110,902*
Statutory items	*15,638,159*	*15,638,159*
	415,442,339	398,354,273
HEALTH PROTECTION PROGRAM		
Vote 35—Operating expenditures—		
Salaries, wages and other personnel costs	66,478,424	66,376,540
Salary adjustment reserve	1,026,449	
Other operating costs	27,792,327	26,506,924
Energy R & D (salaries and wages)	37,000	63,178
Energy R & D (other operating costs)	825,000	694,517
Challenge 85	16,643	72,147
Career Oriented Summer Employment Program	464,300	89,931
Co-operative Education Program	78,000	294,919
Frozen	412,000	
	97,130,143	*94,098,156*
Vote 40—Capital expenditures—		
Capital	16,359,000	13,063,277
Less: 1984-85 PAYE (Frozen)	323,470	
	16,035,530	*13,063,277*
Statutory items	*10,558,427*	*10,558,427*
	123,724,100	117,719,860
INCOME SECURITY PROGRAM		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	79,362,347	79,348,370
Other operating costs	24,010,653	21,368,126
Challenge 85	9,153	9,153
Career Oriented Summer Employment Program	40,787	40,787

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Non-COSEP students	176,844	176,844
Co-operative Education Program	13,200	13,200
Frozen	157,001	
Less: receipts and revenues credited to the vote	39,015,000	38,829,333
	64,754,985	*62,127,147*
Statutory items	*15,037,400,368*	*15,037,400,368*
	15,102,155,353	15,099,527,515
FITNESS AND AMATEUR SPORT PROGRAM		
Vote 50—Operating expenditures—		
Salaries, wages and other personnel costs	4,585,881	4,538,739
Salary adjustment reserve	105,408	
Other operating costs	5,205,885	4,776,182
Challenge 85	23,680	23,680
Less: 1984-85 PAYE (Frozen)	418	
	9,920,436	*9,338,601*
Vote 55—Contributions	*59,097,000*	*58,102,493*
Statutory item	*725,000*	*725,000*
	69,742,436	68,166,094
XV OLYMPIC WINTER GAMES PROGRAM		
Vote 60—Operating expenditures—		
Salaries, wages and other personnel costs	658,147	566,927
Salary adjustment reserve	8,259	
Other operating costs	729,594	595,670
	1,396,000	*1,162,597*
Vote 65—Capital expenditures—		
Capital	26,444,000	23,419,955
Frozen	1,356,000	
	27,800,000	*23,419,955*
Vote 70—Contributions	*22,444,403*	*22,002,002*
Statutory item	*103,000*	*103,000*
	51,743,403	46,687,554
Subtotal—Department	26,240,979,508	26,198,706,805
Medical Research Council		
Vote 75—Operating expenditures—		
Salaries, wages and other personnel costs	1,957,283	1,896,529
Salary adjustment reserve	36,717	
Other operating costs	1,431,000	1,425,142
Challenge 85	6,000	5,158
Frozen	1,000	
	3,432,000	*3,326,829*
Vote 80—The grants listed in the Estimates—		
Grants and contributions	157,699,701	157,699,700
Frozen	76,300	
	157,776,001	*157,699,700*
Statutory item	*304,000*	*304,000*
	161,512,001	161,330,529
Total ministry	26,402,491,509	26,360,037,334
NATIONAL REVENUE		
Customs and Excise		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	308,070,970	306,940,544
Salary adjustment reserve	6,654,636	
Other operating costs	54,830,800	51,820,081
Co-operative Education Program	233,394	229,193
Career Oriented Summer Employment Program	72,800	71,184
	369,862,600	*359,061,002*
Vote 5—Capital expenditures	*11,994,000*	*8,443,383*
Statutory items	*47,778,489*	*47,778,489*
	429,635,089	415,282,874
Taxation		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	560,399,723	558,717,884
Salary adjustment reserve	12,726,811	
Other operating costs	125,858,526	117,332,182
Challenge 85	559,700	557,776
Frozen	1,974,940	
Less: receipts and revenues credited to the vote	81,703,000	74,543,531
	619,816,700	*602,064,311*
Vote 15—Capital expenditures—		
Capital	13,577,000	10,382,207
Frozen	566,000	
	14,143,000	*10,382,207*
Statutory items	*87,818,207*	*87,818,207*
	721,777,907	700,264,725
Total ministry	1,151,412,996	1,115,547,599
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	10,504,000	10,503,327
Other operating costs	5,805,000	5,796,968
	16,309,000	*16,300,295*
Statutory items	*11,140,345*	*11,140,345*
	27,449,345	27,440,640
House of Commons		
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	81,673,000	112,381,155
Other operating costs	34,323,000	1,904,591
	115,996,000	*114,285,746*
Statutory items	*48,651,092*	*48,651,092*
	164,647,092	162,936,838
Library of Parliament		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	7,793,000	7,717,876
Other operating costs	1,661,000	1,732,299
	9,454,000	*9,450,175*
Statutory item	*1,203,000*	*1,203,000*
	10,657,000	10,653,175
Total ministry	202,753,437	201,030,653
PRIVY COUNCIL		
Department		
PRIVY COUNCIL PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	22,206,625	21,804,525

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Salary adjustment reserve	432,736	
Other operating costs	21,447,615	21,077,744
Salaries and wages Neilsen Exempt Staff and Departmental Staff	580,000	469,439
Other operating costs for deputy PM's Office	264,000	164,152
Challenge 85	61,511	61,455
Ministerial Task Force on Program Review	3,225,000	3,162,246
Frozen	361,900	
	48,579,387	*46,739,561*
Statutory items	*3,924,416*	*3,924,416*
Subtotal—Department	52,503,803	50,663,977
Canadian Intergovernmental Conference Secretariat		
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	735,816	731,309
Salary adjustment reserve	17,062	
Other operating costs	2,019,222	1,997,603
Frozen	31,900	
Less: 1984-85 PAYE (Frozen)	21,619	
	2,782,381	*2,728,912*
Statutory item	*141,000*	*141,000*
	2,923,381	2,869,912
Chief Electoral Officer		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	1,599,055	1,570,657
Salary adjustment reserve	38,732	
Other operating costs	217,213	154,189
Frozen	1,000	
	1,856,000	*1,724,846*
Statutory items	*2,159,270*	*2,159,270*
	4,015,270	3,884,116
Commissioner of Official Languages		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	5,626,500	5,626,471
Other operating costs	3,420,500	3,024,176
Challenge 85	12,138	12,138
Frozen	107,000	
	9,166,138	*8,662,785*
Statutory item	*849,000*	*849,000*
	10,015,138	9,511,785
Economic Council of Canada		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	5,816,452	5,772,450
Other operating costs	2,162,533	1,879,281
Challenge 85	40,757	38,739
Co-operative Education Program	40,757	27,297
Frozen	67,400	
	8,127,899	*7,717,767*
Statutory item	*867,000*	*867,000*
	8,994,899	8,584,767
Public Service Staff Relations Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	6,415,282	6,244,427
Salary adjustment reserve	93,718	
Other operating costs	2,166,300	1,627,340
Frozen	95,700	
	8,771,000	*7,871,767*
Statutory item	*1,005,000*	*1,005,000*
	9,776,000	8,876,767
Total ministry	88,228,491	84,391,324
PUBLIC WORKS		
Department		
SERVICES PROGRAM		
Vote 1—Revolving Fund—Operating deficit—		
Other operating costs	146,509,000	140,618,252
Challenge 85	152,180	152,180
Frozen	135,000	
	146,796,180	*140,770,432*
Vote 5—Capital expenditures—		
Capital	8,167,240	5,678,292
Frozen	3,451,760	
	11,619,000	*5,678,292*
Statutory items	*291,010,038*	*86,860,388*
	449,425,218	233,309,112
ACCOMMODATION PROGRAM		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	5,289,752	5,288,286
Salary adjustment reserve	51,950	
Other operating costs	553,831,298	544,839,287
Inter-program charging	85,210,000	85,210,000
Challenge 85	3,136	3,136
Frozen	18,619,630	
Less: receipts and revenues credited to the vote	176,722,000	176,722,000
Less: additional revenue	18,019,630	18,019,630
	468,264,136	*440,599,079*
Vote 15—Capital expenditures—		
Capital	90,185,560	71,721,902
Inter-program charging	8,325,000	8,325,000
715 Peel Street	8,400,000	6,490,354
Frozen	29,475,440	
	136,386,000	*86,537,256*
Statutory items	*979,393*	*979,393*
	605,629,529	528,115,728
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	4,137,655	3,523,597
Salary adjustment reserve	88,525	
Other operating costs	24,114,820	19,130,631
Inter-program charging	19,900,000	19,900,000
Energy R & D	1,687,000	1,571,309
Challenge 85	5,984	5,984
	49,933,984	*44,131,521*
Vote 25—Capital expenditures—		
Capital	11,890,480	5,698,249
Inter-program charging	432,000	432,000
Energy R & D	50,000	50,000
Frozen	515,520	
	12,888,000	*6,180,249*
Vote 30—Grants and contributions	*8,493,000*	*7,255,504*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 35—Payments to Canada Lands Company (Mirabel) Ltd	*9,557,000*	*8,047,000*
Vote 40—Payments to Canada Lands Company (Vieux-Port de Québec) Inc.	*6,658,000*	*5,474,615*
Vote 45—Payments to Canada Lands Company (Vieux-Port de Montréal) Limited	*6,029,350*	*5,919,350*
Vote 50—Payments to Harbourfront Corporation	*6,092,000*	*6,092,000*
Statutory items	*240,018,350*	*240,018,350*
	339,669,684	323,118,589
MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	288,236	105,370
Salary adjustment reserve	1,915	
Other operating costs	8,348,289	6,272,860
Inter-program charging	3,312,000	3,312,000
Frozen	242,560	
	12,193,000	*9,690,230*
Statutory items	*225,980*	*225,980*
	12,418,980	9,916,210
LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM		
Vote 60—Operating expenditures—		
Salaries, wages and other personnel costs	183,945	138,454
Salary adjustment reserve	1,911	
Other operating costs	23,731,144	22,894,392
Inter-program charging	1,597,000	1,597,000
	25,514,000	*24,629,846*
Vote 65—Capital expenditures—		
Capital	37,377,000	35,024,762
Inter-program charging	3,039,000	3,039,000
	40,416,000	*38,063,762*
Statutory item	*29,052*	*29,052*
	65,959,052	62,722,660
Subtotal—Department	1,473,102,463	1,157,182,299
National Capital Commission		
Vote 70—Operating expenditures—		
Salaries, wages and other personnel costs	28,560,850	28,560,850
Salary adjustment reserve	827,117	
Other operating costs	20,007,033	14,944,497
Challenge 85	130,600	130,600
	49,525,600	*43,635,947*
Vote 75—Capital expenditures	*31,115,000*	*30,945,000*
Vote 80—Grants and contributions	*10,695,000*	*6,445,000*
	91,335,600	81,025,947
Total ministry	1,564,438,063	1,238,208,246
REGIONAL INDUSTRIAL EXPANSION		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	124,744,533	120,757,995
Salary adjustment reserve	1,608,304	
Other operating costs	106,547,800	94,258,517
Challenge 85	648,541	597,532
Ministerial Committee on the development of Montreal	300,000	
Frozen	7,095,200	
	240,944,378	*215,614,044*
Vote 2c—Write off certain debts and claims—		
Other operating costs	*19,579,704*	*19,579,703*
Vote 3c—Increase aggregate lending ceiling—		
Other operating costs	*1*	
Vote 5—Textile and Clothing Board—Operating epxenditures—		
Salaries, wages and other personnel costs	800,800	693,191
Other operating costs	505,000	405,995
	1,305,800	*1,099,186*
Vote 10—Grants and contributions—		
Grants and contributions	760,591,401	710,431,340
Frozen	169,264,900	
	929,856,301	*710,431,340*
Vote 15—Canadian Patents and Development Limited—		
Other operating costs	*350,000*	*350,000*
Vote 16b—Payments to Canadair—		
Special purpose	*9,850,000*	*7,773,250*
Statutory items	*105,211,052*	*105,211,052*
Subtotal—Department	1,307,097,236	1,060,058,575
Canadair Financial Corporation Inc.		
Statutory item	1,188,166,000	1,188,166,000
Cape Breton Development Corporation		
Vote 30—Payments covering mining losses in 1985-86	*21,612,000*	*16,935,853*
Vote 35—Payments for capital expenditures	*160,895,000*	*93,662,972*
Vote 40—Payments Sections 22 and 23 of Cape Breton Development Act	*9,500,000*	*9,500,000*
	192,007,000	120,098,825
Federal Business Development Bank		
Vote 45—Payments to the Federal Business Development Bank—		
Other operating costs	28,066,000	25,928,598
Frozen	400,000	
	28,466,000	*25,928,598*
Statutory item	*97,400,000*	
	125,866,000	25,928,598
Investment Canada		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	5,527,916	5,516,081
Other operating costs	2,499,858	2,363,398
Investment advertising campaign	1,500,000	1,500,000
Frozen	1,000	
	9,528,774	*9,379,479*
Statutory item	*841,000*	*841,000*
	10,369,774	10,220,479

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
The de Havilland Aircraft of Canada, Limited		
Vote 55a—Payment as equity—		
Other operating costs	110,000,000	50,000,000
Total ministry	2,933,506,010	2,454,472,477
SCIENCE AND TECHNOLOGY		
Ministry of State		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	5,210,529	5,134,672
Salary adjustment reserve	64,471	
Other operating costs	3,930,700	3,525,025
Grants and contributions	6,024,000	3,518,232
Challenge 85	54,000	
Frozen	980,300	
	16,264,000	*12,177,929*
Statutory items	*704,530*	*704,530*
Subtotal—Ministry of State	16,968,530	12,882,459
National Research Council of Canada		
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	121,755,866	121,236,727
Salary adjustment reserve	172,134	
Other operating costs	72,463,100	68,044,345
Student Summer Employment Program	1,260,000	1,075,110
Energy R & D (salaries and wages)	1,354,000	1,322,722
Energy R & D (other operating costs)	8,571,000	7,670,516
Frozen	2,820,900	
Less: receipts and revenues credited to the vote	11,750,000	12,185,211
	196,647,000	*187,164,209*
Vote 10—Capital expenditures—		
Capital	61,792,000	54,597,278
Public Works (controlled)	24,799,000	21,998,399
Frozen	3,608,000	
Less: receipts and revenues credited to the vote	210,000	77,574
	89,989,000	*76,518,103*
Vote 15—Grants and contributions—		
Grants and contributions	101,543,000	99,343,638
Energy R & D	13,596,000	13,504,994
	115,139,000	*112,848,632*
Statutory item	*19,231,000*	*19,231,000*
	421,006,000	395,761,944
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	7,554,863	7,466,492
Salary adjustment reserve	21,137	
Other operating costs	20,391,000	17,993,455
Student summer employment program	60,000	
Frozen	1,009,000	
Less: receipts and revenues credited to the vote	6,021,000	5,376,048
	23,015,000	*20,083,899*
Statutory item	*1,175,000*	*1,175,000*
	24,190,000	21,258,899
Natural Sciences and Engineering Research Council		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	4,819,267	4,784,509
Salary adjustment reserve	33,733	
Other operating costs	6,246,200	5,687,242
Frozen	159,800	
	11,259,000	*10,471,751*
Vote 30—Grants—		
Grants and contributions	298,977,500	298,975,864
Frozen	676,500	
	299,654,000	*298,975,864*
Statutory item	*749,000*	*749,000*
	311,662,000	310,196,615
Science Council of Canada		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	2,827,399	2,780,222
Salary adjustment reserve	56,601	
Other operating costs	1,486,000	1,103,880
Challenge 85	4,862	4,862
Frozen	213,000	
	4,587,862	*3,888,964*
Statutory item	*413,000*	*413,000*
	5,000,862	4,301,964
Total ministry	778,827,392	744,401,881
SECRETARY OF STATE		
Department		
ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	21,680,108	21,610,539
Salary adjustment reserve	266,858	
Other operating costs	11,651,169	11,068,013
Challenge 85	10,644	10,387
	33,608,779	*32,688,939*
Statutory items	*3,426,530*	*3,426,530*
	37,035,309	36,115,469
OFFICIAL LANGUAGES PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	64,046,185	63,886,941
Salary adjustment reserve	487,822	
Other operating costs	21,055,830	19,842,918
Challenge 85	37,761	37,760
	85,627,598	*83,767,619*
Vote 10—Grants and contributions	*240,755,000*	*239,390,303*
Statutory item	*10,074,000*	*10,074,000*
	336,456,598	333,231,922
EDUCATION SUPPORT PROGRAM		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	3,294,851	3,207,680
Salary adjustment reserve	69,841	
Other operating costs	5,510,988	5,230,814

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Challenge 85	12,231	12,231
Centres of Specialization	8,312,403	8,309,675
	17,200,314	*16,760,400*
Statutory items	*2,563,766,138*	*2,563,766,138*
	2,580,966,452	2,580,526,538
CITIZENSHIP AND CULTURE PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	20,519,302	20,478,075
Salary adjustment reserve	456,756	
Other operating costs	21,829,077	19,761,194
Co-operative Education Program	13,000	8,613
Challenge 85	129,209	129,156
	42,947,344	*40,377,038*
Vote 25—Grants and contributions	*138,307,781*	*134,413,113*
Statutory items	*3,958,949*	*3,958,949*
	185,214,074	178,749,100
Subtotal—Department	3,139,672,433	3,128,623,029
Canadian Advisory Council on the Status of Women		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	1,360,000	1,347,395
Other operating costs	1,115,533	1,077,281
	2,475,533	2,424,676
Public Service Commission		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	84,342,230	82,753,830
Salary adjustment reserve	2,321,621	
Other operating costs	25,231,649	21,721,971
Challenge 85	95,000	94,954
Co-operative Education Program	95,000	89,855
Frozen	1,072,200	
	113,157,700	*104,660,610*
Statutory items (including Staff Development and Training Revolving Fund)	*21,974,679*	*12,682,184*
	135,132,379	117,342,794
Social Sciences and Humanities Research Council		
Vote 40—Operating expenditures—		
Salaries, wages and other personnel costs	3,558,587	3,558,587
Other operating costs	2,104,861	1,840,157
Challenge 85	31,652	31,652
Frozen	66,900	
	5,762,000	*5,430,396*
Vote 45—Grants and contributions	*57,524,000*	*57,233,821*
Statutory item	*546,000*	*546,000*
	63,832,000	63,210,217
Status of Women—Office of the Co-ordinator		
Vote 50—Program expenditures—		
Salaries, wages and personnel costs	1,617,874	1,609,802
Salary adjustment reserve	36,126	
Other operating costs	1,461,000	1,268,111
Challenge 85	4,862	4,862
Frozen	34,000	
	3,153,862	*2,882,775*
Statutory item	*226,000*	*226,000*
	3,379,862	3,108,775
Total ministry	3,344,492,207	3,314,709,491
SOLICITOR GENERAL		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	12,958,000	12,883,255
Other operating costs	10,411,000	9,399,552
Challenge 85	237,769	234,292
Frozen	408,600	
	24,015,369	*22,517,099*
Vote 5—Grants and contributions	*161,806,001*	*95,293,782*
Statutory items	*2,027,530*	*2,027,530*
Subtotal—Department	187,848,900	119,838,411
Canadian Security Intelligence Service		
Vote 10—Program expenditures—		
Other operating costs	115,893,000	115,887,448
Challenge 85	11,968	3,105
Frozen	15,000	
	115,919,968	115,890,553
Correctional Service		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—		
Salaries, wages and other personnel costs	317,408,580	312,095,133
Salary adjustment reserve	11,845,420	
Other operating costs	197,012,956	185,176,809
Offender case management	46,758,000	40,064,751
Challenge 85	468,000	461,446
Frozen	1,364,000	
	574,856,956	*537,798,139*
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—		
Capital	91,454,000	88,466,412
Delegated capital	50,118,000	45,508,437
Frozen	27,197,000	
	168,769,000	*133,974,849*
Statutory items	*57,916,065*	*57,916,065*
	801,542,021	729,689,053
National Parole Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	10,890,618	10,629,346
Salary adjustment reserve	244,382	
Other operating costs	3,091,831	2,456,372
Challenge 85	45,798	45,798
Frozen	82,800	
	14,355,429	*13,131,516*
Statutory item	*1,652,000*	*1,652,000*
	16,007,429	14,783,516

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Vote 30—Operating expenditures—		
Salaries, wages and other personnel costs	736,833,529	712,498,484
Co-operative Education Program	400,000	368,082
Salary adjustment reserve	8,372,548	
Other operating costs	249,980,424	245,019,224
Challenge 85	586,020	538,634
Frozen	4,362,500	
Less: receipts and revenues credited to the vote	403,520,000	382,423,729
	597,015,021	*576,000,695*
Vote 35—Capital expenditures	*90,041,000*	*76,563,276*
Statutory items	*141,922,067*	*141,922,067*
	828,978,088	794,486,038
Total ministry	1,950,296,406	1,774,687,571
SUPPLY AND SERVICES		
Department		
SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	156,558,966	155,628,902
Salary adjustment reserve	3,536,635	
Other operating costs	104,679,000	101,202,273
Overtime	2,304,000	2,189,018
Challenge 85	69,600	69,600
Less: receipts and revenues credited to the vote	94,383,000	88,316,666
	172,765,201	*170,773,127*
Vote 5—Capital expenditures—		
Capital	5,424,000	4,984,580
Frozen	279,000	
	5,703,000	*4,984,580*
Statutory items	*25,927,530*	*25,927,530*
	204,395,731	201,685,237
SUPPLY PROGRAM		
Vote 10—Program expenditures—		
Other operating costs	11,997,000	9,904,366
Unsolicited proposals	18,000,000	14,982,225
Public awareness program	1,902,000	1,584,834
Source Development Fund	7,300,000	7,288,127
Frozen	377,000	
	39,576,000	33,759,552
SUPPLY PROGRAM—SUPPLY REVOLVING FUND		
Statutory items	161,218,685	(6,241,933)
SUPPLY PROGRAM— DEFENCE PRODUCTION REVOLVING FUND		
Statutory items	81,330,144	39,572
Subtotal—Department	486,520,560	229,242,428
Statistics Canada		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	135,231,746	134,875,041
Salary adjustment reserve	3,235,052	
Other operating costs	43,048,180	41,375,096
Capital	6,300,000	5,876,035
Operating and capital expenditures for the 1986 Census	18,494,202	18,344,212
Challenge 85	87,516	72,930
Co-operative Education Program	11,820	11,783
Salary for decontrolled P-Y	4,775,000	4,526,200
Frozen	1,103,000	
Less: receipts and revenues credited to the vote	17,843,000	18,728,398
	194,443,516	*186,352,899*
Statutory items	*22,293,022*	*22,293,022*
	216,736,538	208,645,921
Total ministry	703,257,098	437,888,349
TRANSPORT		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	63,650,179	63,550,025
Salary adjustment reserve	533,179	
Other operating costs	43,019,512	43,574,175
Canada/Manitoba sub-agreement on transport development	690,000	69,460
Canada/Manitoba sub-agreement on Churchill	550,000	451,880
Canada/PEI sub-agreement	50,000	
Energy R & D (other operating costs)	5,997,000	5,314,074
Challenge 85	621,000	620,791
Frozen	1,796,000	
Less: receipts and revenues credited to the vote	5,827,000	5,903,641
	111,079,870	*107,676,764*
Vote 5—Capital expenditures	*12,664,000*	*12,307,085*
Vote 10—Payments to Canada Harbour Place Corporation	*55,609,000*	*55,609,000*
Statutory items (including Stores Revolving Fund)	*21,359,430*	*16,464,253*
	200,712,300	192,057,102
MARINE TRANSPORTATION PROGRAM		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	225,580,219	215,964,996
Salary adjustment reserve	4,880,071	
Other operating costs	197,355,715	198,415,889
Challenge 85	63,019	63,019
Frozen	17,523,000	
Less: receipts and revenues credited to the vote	8,760,000	13,102,519
	436,642,024	*401,341,385*
Vote 20—Capital expenditures—		
Capital	314,289,790	316,562,947
Canada/PEI-subsidiary agreement	5,350,000	399,054
Frozen	41,794,210	
	361,434,000	*316,962,001*
Vote 25—Payment to the Canarctic Shipping Company, Limited	*4,250,000*	*4,156,688*
Vote 30—Payment to the Jacques Cartier and Champlain Bridges Inc	*3,855,000*	*3,855,000*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 35—Payment to the Canada Ports Corporation—		
Other operating costs	14,298,620	14,126,655
Frozen	460,380	
	14,759,000	*14,126,655*
Vote 36c—Payment to Atlantic Pilotage Authority—		
Other operating costs	*612,000*	*611,111*
Vote 37c—Payments to the Great Lakes Pilotage Authority, Ltd—		
Other operating costs	*3,361,000*	*3,360,500*
Vote 38c—Payments to Laurentian Pilotage Authority—		
Other operating costs	*2,000,000*	*1,956,050*
Vote 40—Payment to the Hamilton Harbour Commission	*2,000,000*	*2,000,000*
Statutory items	*38,474,753*	*38,474,753*
	867,387,777	786,844,143
AIR TRANSPORTATION PROGRAM		
Vote 55—Operating expenditures—		
Salaries, wages and other personnel costs	425,051,056	403,684,249
Salary adjustment reserve	5,391,022	
Other operating costs	184,489,224	204,209,335
Challenge 85	2,729,200	2,729,680
Frozen	10,571,700	
Less: receipts and revenues credited to the vote	273,899,000	279,794,863
	354,333,202	*330,828,401*
Vote 60—Capital expenditures—		
Capital	261,195,001	250,853,251
Radar Modernization Program	80,000,000	78,732,779
Manitoba Economic and Regional Development Agreements	10,800,000	10,703,513
Frozen	45,000,000	
	396,995,001	*340,289,543*
Vote 65—Grants and contributions—		
Grants and contributions	38,820,000	38,819,113
Frozen	10,443,000	
	49,263,000	*38,819,113*
Vote 70—Payment to Revolving Fund—		
Capital expenditures	*7,198,000*	*7,169,319*
Statutory items	*65,944,245*	*65,944,245*
	873,733,448	783,050,621
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND		
Statutory items	32,076,855	(107,264,863)
SURFACE TRANSPORTATION PROGRAM		
Vote 75—Operating expenditures—		
Salaries, wages and other personnel costs	11,033,819	10,608,978
Salary adjustment reserve	221,859	
Other operating costs	14,650,322	13,731,788
ERDA—Canada/PEI Agreement on Transportation Development	100,000	
Challenge 85	312,010	309,692
Frozen	160,000	
	26,478,010	*24,650,458*
Vote 80—Grants and contributions—		
Grants and contributions	270,298,902	270,297,558
Contribution to CNR—Can/Man rail infrastructure at Churchill	3,199,000	3,198,767
Canada/PEI primary highway network	6,271,000	6,270,732
Ferry and coastal passenger and freight services	10,006,000	10,002,683
Frozen	10,787,098	
	300,562,000	*289,769,740*
Vote 85—Payments to CN Marine Inc and Canadian National Railway Company	*102,811,000*	*102,811,000*
Vote 86c—Payments—Labour assistance in Newfoundland—		
Other operating costs	*1,280,000*	*927,732*
Vote 87c—Payments—Newfoundland Rail-Way Testing and Evaluation—		
Frozen	*3,000,000*	
Vote 90—Payments to VIA Rail Canada Inc.	*600,000,000*	*599,792,361*
Statutory items	*4,706,288*	*4,706,288*
	1,038,837,298	1,022,657,579
Subtotal—Department	3,012,747,678	2,677,344,582
Canadian Aviation Safety Board		
Vote 95—Program expenditures—		
Salaries, wages and other personnel costs	8,850,729	7,655,818
Salary adjustment reserve	98,558	
Other operating costs	11,656,068	9,199,990
Frozen	48,000	
	20,663,375	*16,855,808*
Statutory item	*1,308,000*	*1,308,000*
	21,971,375	18,163,808
Canadian Transport Commission		
Vote 100—Operating expenditures—		
Salaries, wages and other personnel costs	31,705,949	31,432,727
Other operating costs	8,918,611	8,180,366
Co-operative Education Program	91,000	90,213
Challenge 85	151,100	151,078
Frozen	10,000	
	40,876,660	*39,854,384*
Vote 105—Grants and contributions	*24,431,000*	*24,422,250*
Statutory items	*615,894,563*	*615,894,563*
	681,202,223	680,171,197
Grain Transportation Agency Administrator		
Vote 110—Program expenditures—		
Salaries, wages and other personnel costs	1,374,673	993,769
Salary adjustment reserve	22,447	
Other operating costs	1,829,980	1,038,226
Frozen	42,900	
	3,270,000	*2,031,995*
Statutory item	*213,000*	*213,000*
	3,483,000	2,244,995
Northern Pipeline Agency		
Vote 115—Program expenditures—		
Salaries, wages and other personnel costs	1,012,894	496,172

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Salary adjustment reserve	20,063	
Other operating costs	247,543	207,850
Frozen	4,500	
	1,285,000	*704,022*
Statutory item	*157,000*	*157,000*
	1,442,000	861,022
Total ministry	3,720,846,276	3,378,785,604
TREASURY BOARD		
Secretariat		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	35,310,800	35,279,401
Other operating costs	19,351,000	18,759,125
Challenge 85	4,862	4,826
Co-operative Education Program	47,200	46,826
	54,713,862	*54,090,178*
Statutory items	*5,309,530*	*5,309,530*
	60,023,392	59,399,708
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
Vote 5—Government contingencies—		
Frozen	328,570,661	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 15—Public Service insurance—		
Salaries, wages and other personnel costs	266,933,000	243,390,761
Less: receipts and revenues credited to the vote	25,211,000	25,023,667
	241,722,000	*218,367,094*
Statutory items	*(11,505,655)*	*(11,505,655)*
	230,216,345	206,861,439
TEMPORARY ASSIGNMENTS PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	3,263,969	2,919,002
Salary adjustment reserve	12,031	
Other operating costs	58,000	15,784
Less: receipts and revenues credited to the vote	2,498,000	2,100,627
	836,000	*834,159*
Statutory item	*429,000*	*429,000*
	1,265,000	1,263,159
SPECIAL PROGRAM		
Vote 21c—Wind-up of the National Lottery Account—		
Other operating costs	1	
Subtotal—Secretariat	620,075,399	267,524,306
Comptroller General		
MANAGEMENT PRACTICES AND CONTROLS PROGRAM		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	7,941,952	7,930,492
Other operating costs	2,622,848	2,454,040
Frozen	40,200	
	10,605,000	*10,384,532*
Statutory item	*1,214,000*	*1,214,000*
	11,819,000	11,598,532
Total ministry	631,894,399	279,122,838
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	96,482,833	96,282,669
Salary adjustment reserve	1,577,399	
Other operating costs	42,051,507	38,826,299
Challenge 85	435,641	412,248
Purchased Health Care Services	130,849,000	130,762,411
Frozen	1,563,000	
	272,959,380	*266,283,627*
Vote 5—Grants and contributions—		
Grants and contributions	506,893,001	488,106,976
Frozen	6,900,000	
	513,793,001	*488,106,976*
Statutory items	*17,862,402*	*17,862,402*
	804,614,783	772,253,005
WAR VETERANS ALLOWANCE BOARD PROGRAM		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	1,268,548	1,193,201
Salary adjustment reserve	20,133	
Other operating costs	163,319	123,216
Frozen	5,000	
	1,457,000	*1,316,417*
Statutory item	*198,000*	*198,000*
	1,655,000	1,514,417
PENSION REVIEW BOARD PROGRAM		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	1,293,152	1,287,595
Salary adjustment reserve	13,655	
Other operating costs	147,461	119,432
Frozen	60,000	
	1,514,268	*1,407,027*
Statutory item	*141,000*	*141,000*
	1,655,268	1,548,027

Budgetary expenditure by allotment—*Concluded*

	Allotments	Expenditures
	$	$
CANADIAN PENSION COMMISSION PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	13,049,068	12,568,528
Salary adjustment reserve	260,172	
Other operating costs	4,344,154	3,748,197
Challenge 85	68,518	68,518
Frozen	134,000	
	17,855,912	*16,385,243*
Vote 25—Grants and contributions	*748,408,000*	*737,218,059*
Statutory item	*1,984,000*	*1,984,000*
	768,247,912	755,587,302
BUREAU OF PENSIONS ADVOCATES PROGRAM		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	4,595,010	4,389,567
Salary adjustment reserve	54,406	
Other operating costs	403,584	399,785
Frozen	8,000	
	5,061,000	*4,789,352*
Statutory item	*629,000*	*629,000*
	5,690,000	5,418,352
Total ministry	1,581,862,963	1,536,321,103

Commissions

General information by Commission

The purpose of the following statement is to present general information for all commissions that are part of the Government of Canada as an accounting entity, and also for all commissions funded at least 50% by the Government of Canada. Amounts in *italic* type represent current year estimates and amounts in roman type represent current year expenditures.

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
COMMUNICATIONS					
Canadian Radio-television and Telecommunications Commission	*180,000*[1] 152,340[1]	*294,400* 231,148	*20,112,667* 19,483,637	*5,180,601* 5,162,465	*25,767,668* 25,029,590
The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act, SC 1975, c.49. It consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council. Its mandate is to encourage the implementation of the national broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction. The Commission is ongoing.					
National Film Board	*12,500* 12,150	*16,000* 15,715	*12,000* 11,152	*59,500* 65,731	*100,000* 104,748
The Board of Trustees was established under Part IV of the National Film Act, 1950, consisting of the Commissioner, who shall be Chairman, and eight other members to be appointed by the Governor in Council. The Board is permanent.					
National Museums of Canada					
Board of Trustees		*70,000* 69,003		*81,000* 80,461	*151,000* 149,464
The Board of Trustees was established under the authority of the National Museums Act (1967-68, c.21, s.1). Its mandate is to act as the legal and governing authority for the National Museums Corporation and to ensure that the purposes of the Corporation, as stated in Section 5 of the NMC Act, are carried out. Term indeterminate.					
CONSUMER AND CORPORATE AFFAIRS					
Restrictive Trade Practices Commission[3]	314,837	8,200	540,599	556,364	1,420,000
The Commission was created by an Act, to amend the Combines Investigation Act and the Criminal Code on July 4, 1952. The objective of the Commission is to maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising. Term indeterminate.					
EMPLOYMENT AND IMMIGRATION					
Commission of Inquiry on Equality in Employment		*2,366*		*8,718* 5,650	*11,084* 5,650
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1983-1924, June 24, 1983. Its mandate was to inquire into the most efficient, effective and equitable means of promoting employment opportunities, eliminating systemic discrimination and assisting all individuals to compete for employment opportunities on an equal basis. The Commission dissolved during 1985.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Commission of Inquiry on Unemployment Insurance	*352,500* 259,787	*305,500* 117,240	*487,000* 438,036	*2,859,000* 2,005,937	*4,004,000* 2,821,000
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1985-2162, July 4, 1985. Its mandate is to inquire into the role of the Unemployment Insurance Program within the context of the Canadian social security system, as a means of improving the operation of labour markets in Canada, supporting more effectively Canada's economic development, ensuring the equitable financing of the Program and providing new and better opportunities for Canadians experiencing temporary unemployment.					
Immigration Appeal Board	*1,230,498* 1,199,012	*211,000* 196,074	*2,099,873* 2,128,288	*554,629* 554,629	*4,096,000* 4,078,003
The Immigration Appeal Board is an independent judicial body orginally established by the "Immigration Appeal Board Act", which was proclaimed in force on November 13, 1967. This Act was repealed as of April 10, 1978 when the "Immigration Act, 1976" was proclaimed in force. The Board continues under this Act and derives its jurisdiction therefrom. The objective of the Board is to make available to certain categories of persons who have been denied entry to or ordered removed from Canada, or to Canadian citizens whose relatives have been refused landing in Canada by officials of Employment and Immigration Canada, an independent court to which such decisions may be appealed on both legal and equitable grounds. In addition, the Board is empowered to consider all applications for redetermination of refugee claims which have been refused by the Minister of Employment and Immigration.					
ENERGY, MINES AND RESOURCES					
International Boundary Commission	*63,200* 63,200	*3,303* 3,303			*66,503* 66,503
The Commission was established under the provisions of the Treaty of Washington, April 11, 1908 and the Treaty of Washington, February 24, 1925. Its powers are further defined in the International Boundary Commission Act, RSC 1970, c.I-19. The purpose of the Commission is to maintain an effective land and water boundary between Canada and the United States by means of physical demarcation, and to regulatory transboundary construction activity. The Commission is a permanent organization.					
Atomic Energy Control Board[3]	96,202	18,014		300	114,516
The Board was established under Part III of the Atomic Energy Control Act, A-19, 1946. Its objective is to control atomic energy in the interests of health and safety and national security.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
National Energy Board	*1,100,000*[2] 1,047,957[2]	*100,000* 95,192	*18,079,780*[2] 17,096,474[2]	*5,084,220* 3,854,691	*24,364,000* 22,094,314

The National Energy Board was established under Part I of the National Energy Board Act, c. N-6, 1974. Its objectives are: (a) to ensure that the best interests of Canada are serviced in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil; (b) to ensure the safe construction and operation of powerlines and of oil and gas pipelines subject to federal jurisdiction; (c) to advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

ENVIRONMENT

Canadian Environmental Advisory Council					*241,300*[4]
	40,800	62,672		575	104,047

The Canadian Environmental Advisory Council (CEAC) was perceived, at the time of its founding in 1972, as a means to promote communication and understanding among diverse interest groups in society, and between those groups and the Minister of the Environment. The practical means of implementing this role focused primarily on the provision of advice by the Council to the Minister of the Environment. Appointments are normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended.

The Historic Sites and Monuments Board of Canada	*25,500*	*41,000*	*45,891*	*15,200*	*127,591*
	20,950	39,374	45,876	12,085	118,285

The Board was established under Section 6 of the Historic Sites and Monument's Act by Order in Council PC 1969-2/1876, October 1, 1969. The Historic Sites and Monuments Board of Canada is a statutory board appointed by the Governor in Council to advise the Minister of Environment on the Commemoration of our nation's history. Term indeterminate.

FISHERIES AND OCEANS

Canada-Norway Sealing Commission

This Commission was established through Article 3 of a treaty between the Governments of Canada and Norway on sealing and the conservation of seal stocks in the North West Atlantic Ocean signed in Ottawa, July 15, 1971 date of coming into force: December 22, 1971. It was established to administer the agreement and submit proposals, to the contracting parties, on sealing, conservation of seal stocks, national quotas, opening and closing dates, humane hunting methods, and inspection and control procedures. The life of the Commission is ongoing.

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Fisheries and Oceans Research Advisory Council	*218,000*	*150,000*		*40,000*	*408,000*
	125,157	79,921		12,570	217,648
The Council was established under the authority of the Fisheries and Oceans Research Advisory Council Act. Its mandate is to advise the Minister on all matters referred to it by the Minister relating to: fisheries research and the marine sciences including technological developoments in those fields; the scope and adequacy of the science policies and programs of the Department of Fisheries and Oceans, having regard to the duties and functions of that Department and the science policies and international obligations of the Government of Canada; and the coordination of research and development programs in the fields of fisheries research and the marine sciences. The Council is permanent.					
Fisheries Prices Support Board	*40,000*	*6,000*	*90,000*	*9,000*	*145,000*
	36,031	3,971	87,278	7,915	135,195
The Board was established by authority of the Fisheries Prices Support Act RSC 1970, c. F-23. Its mandate is to prescribe from time to time, with the approval of the Governor in Council, prices at which the Board may purchase fisheries products; to purchase, directly or indirectly, fish or fish products; and to pay, directly or indirectly the differential between current market price and Board price to the producer. The life of the Board is ongoing.					
Great Lakes Fishery Commission	*3,000*	*2,000*			*5,000*
	2,100	1,686			3,786
This Commission was established in 1955 under the Great Lakes Fisheries Convention Act, 1955 c. 34, s. 1 as amended and consolidated in RSC 1970, c. F-15. Its mandate is to conduct investigations into fisheries of the Great Lakes, to install devices and apply lampricide in the Convention area and tributaries thereof, for lamprey control. The Commission is composed of Canadian and US sections, each served by four Commissioners appointed by their respective government. The life of the Commission is ongoing.					
International Commission for the Conservation of Atlantic Tunas[5]		*1,000*			*1,000*
This Commission was established under the Fisheries Act, ss. 34, 69 and a Convention, adhered to by Canada, effective 1968. The Commission is responsible for studying the populations of tuna-like species in the Atlantic Ocean and its adjacent seas, and for making recommendations to the contract-parties concerning measures required to maintain the population of these fisheries at levels which will provide the optimum sustainable catch. The present council membership consists of Canada, France, Ivory Coast, Japan, Morocco, Portugal, Spain and the USA. Each contracting party is represented on the Commission by no more than these Commissioners. The life of the Commission is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
International Council for the Exploration of the Sea					
This Commission was established under PC 2967-1696. Its mandate is to encourage and coordinate studies of the marine environment with particular reference to the living resources of the sea with concentration on the North Atlantic. The Council has no regulatory function, but provides scientific advice on request to member governments, groups of member governments or International Commissions. The life of the Commission is ongoing.					
International Fisheries Commissions Pension Society		*2,000* 604			*2,000* 604
This Commission was established under the Canada Corporations Act 1964-65, c. 52, s. 2 and Letters Patent (152950) issued by the Secretary of State, July, 1957. Its mandate is to administer pension and related benefit policies for employees and dependents of International Fisheries Commissions established and maintained by Canada and the USA. The life of the Commission is ongoing.					
International North Pacific Fisheries Commission		*2,000* 1,565			*2,000* 1,565
This Commission was established under the North Pacific Convention Act, 1952-53, c. 44, s. 1, now RSC 1970, c. F-16. Its mandate is to carry out and give effect to the provisions of the International Convention for High Seas Fisheries of the North Pacific Ocean; to ensure that the fisheries joint-interests are maintained at the level of maximum sustainable productivity; to promote and co-ordinate scientific studies necessary to ascertain the conservation measures required and recommend such measures to the contracting parties. The life of the Commission is ongoing.					
International Pacific Halibut Commission		*2,000* 1,308			*2,000* 1,308
The Commission was established under the North Pacific Halibut Fisheries Convention Act, 1952-53, c. 43, s. 1 as amended and consolidated in RSC 1970, c. F-17. The Commission was established to conduct scientific investigation and to recommend to governments regulatory measures required for the proper management of halibut resources in the North Pacific Ocean. The life of the Commission is ongoing.					
International Pacific Salmon Fisheries Commission					
This Commission was established under the Pacific Salmon Convention Act, 1957, c. 11, s. 1 as amended and consolidated in RSC 1970, c. F-19, s. 1. Its mandate is to study the sockeye and pink salmon, and to regulate the fisheries and apportion the catch between the fishermen of the two contracting parties in the Convention Area. The life of the Commission is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
North Atlantic Salmon Conservation Organization	*3,500* 3,337	*13,000* 11,862			*16,500* 15,199
This Commission was established under the Convention for the Conservation of Salmon in the North West Atlantic Ocean, October 1, 1983, ratified by PC 1983-2893. Its mandate is to promote conservation, restoration, enhancement and rational management of salmon stocks in the North Atlantic Ocean, through international co-operation. The life of the Commission is ongoing.					
North Pacific Fur Seal Commission		*1,500* 1,084			*1,500* 1,084
This Commission was established under the Pacific Fur Seals Convention Act, 1957, c. 31, s. 1 as amended and consolidated in RSC 1970, c. F-33. Its mandate is to ensure that the fur seal populations are maintained at levels which will provide the greatest annual harvest with due respect to their relation to the productivity of other living marine resources and to co-ordinate scientific investigation to ensure the attainment of this objective. The life of the Commission is ongoing.					
North West Atlantic Fisheries Organization	*2,000* 1,950	*13,000* 12,349			*15,000* 14,299
This Commission was established by a Convention adhered to by Canada, effective January 1979, and Regulations made under the Fisheries Act. Its mandate is to promote the conservation and maximum utilization of the fisheries resources of the North West Atlantic and to encourage the co-operation internationally with further consultation regarding these resources. The life of the Commission is ongoing					
The Royal Commission on Seals and Sealing Industries	*300,000* 292,015	*80,000* 75,275		*1,220,000* 1,203,104	*1,600,000* 1,570,394
The Commission was constituted under Part I of the Inquiries Act to investigate and make recommendations on all aspects of seal resource management and sealing in Canada, and especially on the economic viability of the seal industry. The final report is to be made to the Governor in Council no later than the 30th day of September, 1986, thus fulfilling the Commission's mandate.					
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Caribou Protection Measures Committee	*2,000* 1,600	*3,300* 2,517			*5,300* 4,117
The committee was established under the authority of the Director General of the Northern Affairs Program, NWT Region. Its mandate is to consult with residents of the Keewatin on the review and implemention of Caribou Protection measures in Land Use permits. Term: October 8 to 10, 1985.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Indian Commission of Ontario	*23,300*	*6,000*	*151,000*	*104,000*	*284,300*
	23,300	4,800	124,900	117,000	270,000
Established by concurrent federal and provincial Orders in Council and resolution of Ontario status Indian chiefs in 1978. Current federal Order in Council PC 1986-4/767 for period April 1, 1985 to March 31, 1989. The mandate is to assist the Indian people, Canada and Ontario foster Indian self-government and to resolve outstanding issues, usually of a jurisdictional nature.					
Indian Community Human Resource Strategies Program	*500*	*400*			*900*
	300	212			512
The program was established under the authority of Treasury Board Minute #799194. Its mandate is to provide the minister or his representative with advice on the best use and allocation of the ICHRS program funds, and to assist the Minister or his representative in reviewing and recommending projects under the ICHRS program. Term: September 1, 1985 to March 31, 1986.					
Northwest Territories Water Board	*90,000*	*27,000*			*117,000*
	86,685	24,609			111,294
The Board was established under Section 7 of the Northern Inland Water Act, 1969-70, c. 66, and consists of not less than three and not more than nine members appointed by the Minister. Its mandate is to provide for the conservation, development and utilization of the water resources of the NWT in a manner that will provide the optimum benefit therefrom for all Canadians and for the residents of the NWT in particular. The board is permanent.					
Yukon Territorial Water Board	*65,000*	*20,000*		*2,000*	*87,000*
	63,530	18,701		476	82,707
The mandate for the Yukon Territorial Water Board is to provide professional services. The Water Board is charged with the regulation of water use in the Yukon Territory under the provisions of the Northern Inland Water Act 1970. Each member of the Board is appointed by the Minister of Indian and Northern Development for a one to three year term. The Yukon Territorial Water Board will exist as long as the Northern Inland Water Act is in effect.					
JUSTICE					
The Canadian Sentencing Commission	*123,084*	*155,700*	*362,502*	*414,900*	*1,056,186*
	127,636	49,387	244,342	368,509	789,874
The Commission was established on May 10, 1984 under the authority of Part I of the Inquiries Act. Its mandate is to examine various aspects of sentencing including maximums and mandatory minimum penalties prescribed in the Criminal Code and related statutes; possible approaches to sentencing guidelines within the Canadian context; the relationship between guidelines and prosecutorial discretion, plea and charge negotiations, parole and remission; and information systems necessary for the use and updating of guidelines. The Commission originally had a two year mandate required to file its report in May 1986, but there was an extension granted March 6, 1986, and the deadline now is September 30, 1986.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Canadian Human Rights Commission	*260,800*	*50,000*	*118,399*	*29,050*	*458,249*
	245,900	38,150	129,516	27,328	440,894
The Commission was established under authority of the Canadian Human Rights Act. Its mandate is to receive and investigate complaints of discrimination, to obtain a resolution or settlement where discrimination is established and to combat discriminatory practices and policies by means of information, public education and research. Term indeterminate.					
Law Reform Commission of Canada	*310,000*	*95,000*	*1,467,000*	*3,177,000*	*5,049,000*
	304,205	74,504	1,400,228	2,754,212	4,533,149
The Commission was established by authority of the Law Reform Commission Act. Its mandate is to study and keep under review the laws of Canada with a view to making recommendations for their improvement, modernization and reform. The Commission is permanent.					
LABOUR					
Labour Adjustment Review Board	*45,000*	*15,000*	*235,000*	*56,000*	*351,000*
	44,250	15,222	253,665	141,428	454,565
The Board was established under the Labour Adjustment Benefits Act. Its mandate is to determine whether individuals are eligible to apply to Employment and Immigration Canada for benefits under the Act. Term: no actual termination date for the Board. However, the termination date for industries designated nationally under the Act is August 17, 1986 and for industries designated regionally (in seven communities only) the termination date is February 12, 1987.					
NATIONAL HEALTH AND WELFARE					
Canada Pension Plan Advisory Committee[3]	14,063	29,623		2,010	45,696
The Committee was established under Part III, Section 117, of the Canada Pension Plan (Order in Council PC 1965-799 of May 5, 1965). Its mandate is to review the operation of the Canada Pension Plan, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under the Plan. The life of the Committee is unspecified.					
National Advisory Council on Aging[3]	35,687	51,572	182,951	118,983	389,193
The Council was established by Order in Council PC 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged. The life of the Council is unspecified.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
National Advisory Council on Fitness and Amateur Sport[3]	3,500	6,393	33,682	2,431	46,006
The National Advisory Council on Fitness and Amateur Sport was created in 1961 under the Fitness and Amateur Sport Act, RSC 1970, c. F-25. Its mandate is to advise the Minister on all matters relating to fitness and amateur sport. Committees of Council members are formed when the need arises to study areas of particular concern to the federal government. The Act identifies the Minister of National Health and Welfare as being the responsible Minister. He has, however, designated the Minister of State for Fitness and Amateur Sport as having operational responsibility. The Council reports to him. The life of the Council is unspecified.					
National Council of Welfare[3]	14,175	27,164	133,062	140,214	314,615
The Council was established by the Government Organization Act, 1969 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy. The life of the Council is unspecified.					
PRIVY COUNCIL					
Commission of Inquiry into Marketing Practices for the Potato Industry in Eastern Canada[3]				19,857	19,857
The Commission was established under the Inquiries Act by Order in Council PC 1984-1844, May 31, 1984.					
Commission to Review Salaries of Members of Parliament and Senators	11,200	5,748	12,024	22,436	*60,335*[4] 51,408
The Commission was established under The Senate and House of Commons Act by Order in Council PC 1984-3417, October 25, 1984.					
Commission of Inquiry on Certain Banking Operations		5,880	69,601	818,278	*1,181,342*[4] 893,759
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1985-2932, September 29, 1985.					
Commission of Inquiry on War Criminals		18,618	455,695	1,636,148	*2,673,252*[4] 2,110,461
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1985-348, February 7, 1985.					
Royal Commission on the Economic Union and Development Prospects for Canada	147,198	27,810	1,320,156	3,629,913	*5,094,082*[4] 5,125,077
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-3581, November 1982.					
Royal Commission on the "Ocean Ranger" Marine Disaster	18,200	4,490	273,443	437,804	*870,565*[4] 733,937
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-819, March 17, 1982.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Chief Electoral Officer					
Electoral Boundaries Commissions			*180,020*	*20,401*	*200,421*
			180,020	20401	200,421
The Commission under the Electoral Boundaries Readjustment Act was established by Order in Council PC 1982-1536 dated May 20, 1982. The fees for members and other staff were established by Order in Council PC 1982-837 dated March 18, 1982 and by Treasury Board minute No 782567 dated April 19, 1982. Eleven Commissions were set up and a chairman and two members were appointed for each Commission.					
Economic Council of Canada			*5,897,966*	*2,229,933*	*8,127,899*
		64,783	5,838,486	1,814,498	7,717,767
The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.					
Public Service Staff Relations Board	*1,061,000*	*146,000*	*6,453,000*	*2,116,000*	*9,776,000*
	906,821	98,719	6,342,605	1,528,622	8,786,767
The Board was established under the Public Service Staff Relations Act 1966-67. Its mandate is to provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.					
REGIONAL INDUSTRIAL EXPANSION					
Canadian Industrial Renewal Board		*23,000*		*7,000*	*30,000*
		22,927		6,279	29,206
The Board was established under Section 7 of the Department of Industry, Trade and Commerce (now Regional Industrial Expansion) Act and Vote la of Appropriation Act No. 1, 1980-81. Its mandate is to promote the revitalisation of the textile, clothing and footwear industries. The Board will be dissolved on March 31, 1986.					
National Design Council					
The Council was established under the National Design Council Act 1960-61, c.24, s1. Its mandate is to promote and expedite improvements of design in the products of Canadian industry. It is the Government's intention to have the Act repealed. The Council has no members at present.					
Textile and Clothing Board	*57,000*	*55,000*			*112,000*
	56,695	54,732			111,427
The Board was established under the Act of Parliament No. 19-20 Elizabeth II Chapter 39. Its mandate is to carry out inquiries into complaints made by industry because of imports. The Board will continue to perform its duties indefinitely.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
SCIENCE AND TECHNOLOGY					
Science Council of Canada	*168,841*	*130,000*		*2,000*	*300,841*
	123,596	110,953		1,000	235,549
The Science Council of Canada was established under the Science Council of Canada Act 1966-67 c.19, s.1. Its mandate is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology. The Science Council of Canada is permanent.					
SOLICITOR GENERAL					
National Parole Board[3]	2,618,108	591,773			3,209,881[6]
The Commission was established under the authority of the Parole Act. Its mandate is to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy. The Commission is permanent.					
TRANSPORT					
Commission of Inquiry on the Hinton Train Collision		*6,000*		*294,000*	*300,000*
		4,263		210,742	215,005
The Commission was established under the authority of Part I of the Inquiries Act. Its mandate is to inquire into and report on the collision between VIA Rail Canada Inc train number 4 and Canadian National Railway train number 413 at or about mile 173, Edson Subdivision in the Province of Alberta on February 8, 1986. The term is from February 12, 1986 to May 30, 1986.					
Canadian Aviation Safety Board	*499,500*	*111,679*	*12,500*	*83,617*	*707,296*
	425,237	123,801	8,393	79,958	637,389
The Board was established under the Canadian Aviation Safety Board Act. Its mandate is to advance aviation safety by: (i) identifying safety deficiencies as evidence by aviation occurrences; (ii) conducting independent investigations and, if necessary, public inquiries into aviation occurrences in order to make findings as to their contributing factors and causes; and (iii) reporting publicly on its investigations and inquiries and making recommendations designed to eliminate or reduce safety deficiencies. The Board is permanent.					
Canadian Transport Commission					*681,202,223*[4]
					680,171,197[4]
The Commission was established under Part I of the National Transportation Act, 1966-67, c.69, s. 2, and consists of not more than seventeen members appointed by the Governor in Council.					

Commissions—*Continued*

General information by commission—*Concluded*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
VETERANS AFFAIRS					
Bureau of Pensions Advocates	*68,805*		*4,526,205*	*1,094,990*	*5,690,000*
	65,038	16,888	4,324,529	1,011,897	5,418,352
The Bureau was established under the authority of the Pension Act. Its mandate is to provide a counselling service to applicants and pensioners with respect to the application to them of the Act or any other law providing for the awarding or granting of pensions; to assist applicants in the preparation of applications; and to arrange for applicants and pensioners to be represented by a Pensions Advocate at hearings held under the Act. Term indeterminate.					
Canadian Pension Commission	*1,543,400*	*262,500*	*11,505,668*	*4,544,344*	*17,855,912*
	1,286,040	327,749	11,282,488	3,488,967	16,385,244
The Commission was established under the authority of the Pension Act. Its mandate is to adjudicate claims for compensation due to death or disability incurred during military and other selected service. Term indeterminate.					
Pension Review Board	*686,048*	*20,000*	*607,104*	*342,116*	*1,655,268*
	708,585	24,162	579,010	236,270	1,548,027
The Pension Review Board was established under the authority of the Pension Act. The Board is the final tribunal under the Pension Act and its mandate includes the adjudication of appeals against decisions of the Entitlement or Assessment Boards of the Canadian Pension Commission as well as providing for interpretation of the Pension Act and other related statutes. Term indeterminate.					
War Veterans Allowance Board	*478,000*	*5,000*	*810,600*	*361,400*	*1,655,000*
	380,318	4,680	812,883	316,536	1,514,417
The statutory framework within which the Board functions is set out in the War Veterans Allowance (WVA) Act, Veterans Allowance Regulations, Part XI of the Civilian War Pensions and Allowances (CWP&A) Act. These Acts and Regulations outline the terms and conditions of eligibility for receipt of benefits under the legislation. The objective of the Program is to ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of the Civilian War Pensions and Allowances Act. Term: the War Veterans Allowance Board is an indeterminate organization established by statute in 1936.					

* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".
(1) Does not include salaries of full-time members. Attachment to Order in Council establishing their salaries stipulates that "The specific salary of any person named in the schedule to the attached Order in Council is confidential information".
(2) Does not include statutory items.
(3) Estimates not available.
(4) Breakdown not available.
(5) Actual expenditures not available.
(6) The above costs do not include Regional Community Board Member (RCBM) costs. RCBM fees are included as professional services.

Commissions—*Continued*

Details of travel and living expenses

The following statement presents detailed information on each commission's member. The member's status and the authority fixing the rate of travel and living expenses are identified by the following codes:

Status	Code
Full time member employed in the Public Service	1
Full time member not employed in the Public Service	2
Part time member employed in the Public Service	3
Part time member not employed in the Public Service	4

Authority fixing rate	Code
Governor in Council	A
Statute(s) of the Commission	B
By-law(s) of the Commission	C

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1985-86
			$	$
COMMUNICATIONS				
Canadian Radio-television and Telecommunications Commission				
Baker R J	4	C	125/per diem	13,911
Barrie M E	4	C	125/per diem	14,447
Bureau A (Chairman)	1		expenses incurred	26,171
Carrier N (appointed January 21, 1986)	4	C	125/per diem	2,649
Coupal M	1	C	125/per diem	8,399
de la Chevrotière J	4	C	125/per diem	7,791
DeStefano R (terminated October 22, 1985)	4	C	125/per diem	5,683
Gervais M	4	C	125/per diem	4,492
Gower R	1	C	125/per diem	13,269
Lawrence J (Vice-chairman)	1	C	125/per diem	1,732
McRae P	1	C	125/per diem	10,604
Merchant S	4	C	125/per diem	16,153
Mongeau P	1	C	125/per diem	8,891
Patrick S C	4	C	125/per diem	10,022
Raines M	4	C	125/per diem	22,675
Robson J R	1	C	125/per diem	19,969
Sherman L R (appointed April 19, 1985)	1	C	125/per diem	9,911
Therrien R (Vice-chairman)	1	C	125/per diem	16,364
Warren P	4	C	125/per diem	18,015
				231,148[1]
National Film Board				
Barabash E	4	C	expenses incurred	4,027
Leger M	4	C	expenses incurred	3,127
Manchevsky N	3	C	expenses incurred	1,484
Shain M	4	C	expenses incurred	1,996
Silcox D	3	C	expenses incurred	1,492
Sirois J (Vice-chairman)	4	C	expenses incurred	2,193
Watson P	4	C	expenses incurred	1,396
				15,715
National Museums of Canada				
Board of Trustees				
Alway R	4	C	expenses incurred	10,845
Campbell G	4	C	expenses incurred	5,286
Cyr L	4	C	expenses incurred	4,847
Goldfarb G	4	C	expenses incurred	5,337
Hould C	4	C	expenses incurred	1,868
Pageau Y	4	C	expenses incurred	1,961
Pelletier G (Chairman)	4	C	expenses incurred	5,906
Pincombe C	4	C	expenses incurred	1,568
Spivak M	4	C	expenses incurred	8,392
Tovell R	4	C	expenses incurred	12,353
Tremblay R	4	C	expenses incurred	10,640
				69,003
CONSUMER AND CORPORATE AFFAIRS				
Restrictive Trade Practices Commission				
Holden R B (Vice-chairman)	1	A	expenses incurred	5,457
Roseman F	1	A	expenses incurred	397
Stoner O G (Chairman)	1	A	expenses incurred	
Wilson L R	1	A	expenses incurred	2,346
				8,200
EMPLOYMENT AND IMMIGRATION				
Commission of Inquiry on Unemployment Insurance				
Bennett R F	2	A	125/per diem	16,331
Forget C E (Chairman)	2	A	125/per diem	23,066
Morgan M O	2	A	125/per diem	22,499
Munro J J	2	A	125/per diem	23,648
Saucier G	2	A	125/per diem	9,830
Soboda F	2	A	125/per diem	21,866
				117,240[1]
Immigration Appeal Board				
Anderson D	1	B	expenses incurred	20,297
Benedetti U	1	B	expenses incurred	
Chambers E C (Vice-chairman)	1	B	expenses incurred	6,816
Davey D (Vice-chairman)	1	B	expenses incurred	1,201
Davey P	1	B	expenses incurred	7,364
Farlardeau-Ramsay M (Chairman)	1	B	expenses incurred	29,512
Glogowski F (Vice-chairman)	1	B	expenses incurred	30,118
Hlady W	1	B	expenses incurred	20,902
Houle J P	1	B	expenses incurred	
Howard B	1	B	expenses incurred	9,913
Loiselle G (Vice-chairman)	1	B	expenses incurred	2,771
Petryshyn J	1	B	expenses incurred	23,669
Suppa B	1	B	expenses incurred	
Teitelbaum E	1	B	expenses incurred	5,698
Tisshaw G	1	B	expenses incurred	3,151
Tremblay R	1	B	expenses incurred	7,473
Voorhees G	1	B	expenses incurred	20,899
Weisdorf J (Vice-chairman)	1	B	expenses incurred	6,290
				196,074
ENERGY, MINES AND RESOURCES				
International Boundary Commission				
McEwen Dr A C	1	A	expenses incurred	3,303
Atomic Energy Control Board				
Fedoruk S	4	A	expenses incurred	5,128
Jennekens J H (President and Chief Executive Officer)	1	A	expenses incurred	12,042
Kerwin Dr L	3	A		
Levesque R	4	A	expenses incurred	844
				18,014
National Energy Board				
Bell E S	3	A	expenses incurred	1,963
Brooks R F (Vice-chairman)	1	A	expenses incurred	5,411
Edge C G (former Chairman)	1	A	expenses incurred	20,318
Farmer J	1	A	expenses incurred	4,846
Gilmour A B	1	A	expenses incurred	7,562
Hardie J R	1	A	expenses incurred	3,977
Heath J	3	A	expenses incurred	5,057
Horner R B	1	A	expenses incurred	4,787
Hunt A D (Associate Vice-chairman)	1	A	expenses incurred	11,612
Jenkins J R	1	A	expenses incurred	3,164
Laking R	3	A	expenses incurred	7,207
Priddle R (Chairman)	1	A	expenses incurred	2,953
Scotland W R (Associate Vice-chairman)	1	A	expenses incurred	3,193

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1985-86
			$	$
Stewart W G	1	A	expenses incurred	4,317
Thur L M (Associate Vice-chairman)	1	A	expenses incurred	4,777
Trudel J L	1	A	expenses incurred	4,048
				95,192
ENVIRONMENT				
Canadian Environmental Advisory Council				
Beck T (Chairman)	4	A	expenses incurred	23,016
Canover S (Vice-chairman)	4	A	expenses incurred	7,853
Fryer J	4	A	expenses incurred	737
Gardner Dr J A F	4	A	expenses incurred	7,530
Giroux Me L	4	A	expenses incurred	1,368
Hubert B A	4	A	expenses incurred	11,166
Hummel M	4	A	expenses incurred	547
Lepage L B	4	A	expenses incurred	2,551
Page Dr R J D	4	A	expenses incurred	1,148
Rowe J S (Vice-chairman)	4	A	expenses incurred	6,756
				62,672
The Historic Sites and Monuments Board of Canada				
Belanger N	2	A	expenses incurred	3,329
Careless J M S	4	(2)	expenses incurred	519
Careless J M S (Chairman until August 10, 1985	2	A	expenses incurred	2,340
Cowan T	2	A	expenses incurred	1,970
Daigle J	2	A	expenses incurred	3,835
Désilets A	2	A	expenses incurred	3,287
Grover R	2	A	expenses incurred	3,629
Humphries C (Acting Chairman from August 11, 1985)	2	A	expenses incurred	4,991
MacLean R A	2	A	expenses incurred	3,367
O'Dea S	2	A	expenses incurred	3,186
Rogers I L	2	A	expenses incurred	3,041
Shaw C O	2	A	expenses incurred	1,472
Smith D E	2	A	expenses incurred	2,945
Storey E H	2	A	expenses incurred	1,463
				39,374
FISHERIES AND OCEANS				
Canada-Norway Sealing Commission				
May Dr A W	3	A	expenses incurred	
Fisheries and Oceans Research Advisory Council				
Bowen A J	4	B	expenses incurred	2,136
Buchanan J B	4	B	expenses incurred	1,311
Clark C W	4	B	expenses incurred	2,311
Favre H A (Vice-chairman)	4	B	expenses incurred	7,165
Filteau G	4	B	expenses incurred	6,252
Gilbert J	4	B	expenses incurred	4,017
Hopkins J	4	B	expenses incurred	1,404
Hudon L D	4	B	expenses incurred	516
Hynes H B N	4	B	expenses incurred	488
Johnson W E (Chairman)	1	B	expenses incurred	8,882
Lebel J	4	B	expenses incurred	4,222
Levelton C R	4	B	expenses incurred	1,261
Lindsey C C	4	B	expenses incurred	2,352
MacKay S P	4	B	expenses incurred	697
McInerney J	4	B	expenses incurred	7,581
McLaren I A	4	B	expenses incurred	489
Moss P	4	B	expenses incurred	2,094
Munro G R	4	B	expenses incurred	2,372
Nelson J S	4	B	expenses incurred	3,108
Parsons T R	4	B	expenses incurred	2,750
Recalma A P	4	B	expenses incurred	2,555
Riche L G	4	B	expenses incurred	3,336
Shortt C M (Executive assistant)	1	B	expenses incurred	10,169
Studney E	4	B	expenses incurred	2,453
				79,921
Fisheries Prices Support Board				
Best T	2	B	expenses incurred	570
Billard A	2	B	expenses incurred	730
Collins H (Chairman)	1	B	expenses incurred	
Doucet F J	2	B	expenses incurred	237
Harding K F (Vice-chairman)	2	B	expenses incurred	2,434
Maloney A (Chairman)	1	B	expenses incurred	
				3,971
Great Lakes Fishery Commission				
Falkner W	3	B	expenses incurred	
Holder A S	4	B	expenses incurred	237
Lefebvre-Anglin A	4	B	expenses incurred	
Regier H A	4	B	expenses incurred	1,449
				1,686
International Commission for the Conservation of Atlantic Tuna				
Cormier A D	3	B	expenses incurred	
McFadden R	4	B	expenses incurred	
Parsons L S	3	B	expenses incurred	
International Council for the Exploration of the Sea				
Longhurst A R	3	A	expenses incurred	
Muir B S	3	A	expenses incurred	
International Fisheries Commissions Pension Society				
Clark H D	3	B	expenses incurred	604
Martin J C	3	B	expenses incurred	
Pethick D	3	B	expenses incurred	
Scholey W A	3	B	expenses incurred	
				604
International North Pacific Fisheries Commission				
Florian M	4	B	expenses incurred	1,565
Garcia J	4	B	expenses incurred	
Lefebvre-Anglin A	3	B	expenses incurred	
Miller D	4	B	expenses incurred	
				1,565
International Pacific Halibut Commission				
Brynjolfson S	4	B	expenses incurred	
Jones G	4	B	expenses incurred	1,308
McLeod D	4	B	expenses incurred	
				1,308

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1985-86
			$	$
International Pacific Salmon Fisheries Commission				
Atleo G	4	B	expenses incurred	
Green P L	4	B	expenses incurred	
Shinners C W	3	B	expenses incurred	
Wright R	4	B	expenses incurred	
North Atlantic Salmon Conservation Organization				
Carter W A	4	A	expenses incurred	1,308
McCurdy E	4	A	expenses incurred	5,254
Nadeau G A	4	A	expenses incurred	4,476
Rowat W A	3	A	expenses incurred	824
				11,862
North Pacific Fur Seal Commission				
Bigg M	3	B	expenses incurred	
Hunter M	3	B	expenses incurred	1,084
				1,084
North West Atlantic Fisheries Organization				
May Dr A W	3	B	expenses incurred	
McCurdy E	4	B	expenses incurred	5,083
Murphy W M	4	B	expenses incurred	7,266
				12,349
The Royal Commission on Seals and Sealing Industries				
Allen K R	3	A	expenses incurred	27,220
Barsh R	3	A	expenses incurred	7,442
Guilland J	3	A	expenses incurred	16,387
Malouf A (Chairman)	4	A	expenses incurred	10,740
McAllister R	3	A	expenses incurred	7,860
Templeman W	3	A	expenses incurred	5,626
				75,275
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Caribou Protection Measures Committee				
Arnalujuak J	4	B	expenses incurred	597
Autut P	4	B	expenses incurred	398
Kirkwa P	4	B	expenses incurred	597
Mimialik L	4	B	expenses incurred	502
Teenar S	4	B	expenses incurred	423
				2,517
Indian Commission of Ontario				
Hartt E	2	A	expenses incurred	1,100
Jamieson R L	2	A	expenses incurred	3,700
				4,800
Indian Community Human Resources Strategies Program				
Zoe F	4	B	expenses incurred	130
Zoe J B	4	B	expenses incurred	82
				212
Northwest Territories Water Board				
Arden D	4	B	expenses incurred	7,300
Billingsley D	4	B	expenses incurred	7,813
Case W	4	B	expenses incurred	113
Ikpakohak F	4	B	expenses incurred	282
Kennedy C	4	B	expenses incurred	224
Lyall W	4	B	expenses incurred	2,822
MacLachlan L	4	B	expenses incurred	1,789
Warner G (Chairman)	4	B	expenses incurred	4,266
				24,609
Yukon Territorial Water Board				
Byram K M	4	C	expenses incurred	4,713
Fekete T	4	C	expenses incurred	589
Granger D (Chairman)	2	C	expenses incurred	4,536
Jim M J	4	C	expenses incurred	1,913
Pauls M	4	C	expenses incurred	1,014
Stutter M	4	C	expenses incurred	5,936
				18,701
JUSTICE				
The Canadian Sentencing Commission				
Archambault O	2	A	125/per diem	7,315
Bisson C	4	A	expenses incurred	2,961
Chartrand A	4	A	125/per diem	3,485
Doob A	4	A	125/per diem	6,157
Hayes F	4	A	125/per diem	4,817
Langdon E	4	A	125/per diem	2,514
Pateras B	4	A	125/per diem	3,407
Wong R	4	A	expenses incurred	15,020
Young G	4	A	125/per diem	3,711
				49,387
Canadian Human Rights Commission				
Cadieux R	1	B	expenses incurred	8,039
Fairweather G	1	B	expenses incurred	7,859
Henteleff Y	4	B	expenses incurred	5,488
Imai G	4	B	expenses incurred	3,570
MacDonell M	4	B	expenses incurred	5,244
O'Brien S	4	B	expenses incurred	3,399
Quenneville R	4	B	expenses incurred	4,309
Westmoreland-Traore J	4	B	expenses incurred	242
				38,150
Law Reform Commission of Canada				
Frecker R	1	B	expenses incurred	24,083
Lemelin L	1	B	expenses incurred	5,695
Létourneau G (Vice-president)	1	B	expenses incurred	10,006
Linden A M (President)	2	B	expenses incurred	31,717
Maingot J	1	B	expenses incurred	3,003
				74,504
LABOUR				
Labour Adjustment Review Board				
de Merlis G	4	B	expenses incurred	
Deschamps L A (Employer representative)	4	B	expenses incurred	
Kunka G (Vice-chairman)	3	B	expenses incurred	
Marshall W (Employee representative)	4	B	expenses incurred	7,728
Morris J (Chairman)	4	B	expenses incurred	7,494
				15,222
NATIONAL HEALTH AND WELFARE				
Canada Pension Plan Advisory Committee				
Apsey R	2	B	expenses incurred	1,324
Arthur J	2	B	expenses incurred	1,286
Atkinson H	2	B	expenses incurred	1,034
Baldwin R (Chairman)	2	B	expenses incurred	
Cobb W	2	B	expenses incurred	1,968
Granger R (Vice-chairman)	2	B	expenses incurred	791
Guertin S	2	B	expenses incurred	2,809
Harris W J	2	B	expenses incurred	1,992
MacDonnell K H	2	B	expenses incurred	2,771
MacNaughton E	2	B	expenses incurred	1,600
Madsen R	2	B	expenses incurred	1,412
Moore R	2	B	expenses incurred	4,521
Munroe L	2	B	expenses incurred	2,473
Smith H	2	B	expenses incurred	2,140
Thoem V	2	B	expenses incurred	3,502
				29,623

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1985-86
			$	$
National Advisory Council on Aging				
Bélanger M	4	A	expenses incurred	280
Brunet Y	4	A	expenses incurred	2,428
Daniels B	4	A	expenses incurred	2,100
Fisher R	4	A	expenses incurred	1,351
Fullerton E	4	A	expenses incurred	980
Gagné R	4	A	expenses incurred	1,748
Gold Y (President)	4	A	expenses incurred	15,240
Lalonde F	4	A	expenses incurred	4,440
Matthews C	4	A	expenses incurred	468
McKillop M	4	A	expenses incurred	4,323
McKinnon H	4	A	expenses incurred	944
Moir P	4	A	expenses incurred	4,868
Murphy J	4	A	expenses incurred	2,003
Rich W	4	A	expenses incurred	1,823
Scambler T	4	A	expenses incurred	4,505
Smoler W	4	A	expenses incurred	3,067
Sparks G	4	A	expenses incurred	587
Stern W	4	A	expenses incurred	417
				51,572
National Advisory Council on Fitness and Amateur Sport				
Beattie M	4	B	expenses incurred	350
Cardinal G	4	B	expenses incurred	
Dillabough W	4	B	expenses incurred	
Evans A	4	B	expenses incurred	870
Faucher F (Chairman/President)	4	B	expenses incurred	
Fisher E	4	B	expenses incurred	
Fromson J	4	B	expenses incurred	555
Gemer G	4	B	expenses incurred	
Gingras A	4	B	expenses incurred	
Goodman J	4	B	expenses incurred	
Guy G	4	B	expenses incurred	140
Kelekis M	4	B	expenses incurred	
Link-Mellon J (Director)	4	B	expenses incurred	
Macduff N	4	B	expenses incurred	86
Maddison K (Vice-President)	4	B	expenses incurred	916
Martin B (Director)	4	B	expenses incurred	
Melanson J	4	B	expenses incurred	
Nattrass S	4	B	expenses incurred	296
Newell D	4	B	expenses incurred	2
Risk G	4	B	expenses incurred	2,770
Tompkins M	4	B	expenses incurred	
Walker T	4	B	expenses incurred	
Williams A	4	B	expenses incurred	408
				6,393
National Council of Welfare				
Carr R	4	A	expenses incurred	561
Cumbo R	4	A	expenses incurred	598
Fiske L	4	A	expenses incurred	464
Hedges V	4	A	expenses incurred	1,582
Helmcken G	4	A	expenses incurred	4,128
Kert J	4	A	expenses incurred	1,570
Landry N	4	A	expenses incurred	1,449
Levasseur P	4	A	expenses incurred	862
McClure C	4	A	expenses incurred	1,606
McFetridge A	4	A	expenses incurred	2,361
McLellan J	4	A	expenses incurred	2,156
McPherson M	4	A	expenses incurred	202
Mondor R	4	A	expenses incurred	347
Morin M	4	A	expenses incurred	1,042
Murialdo E	4	A	expenses incurred	529
Newall G	4	A	expenses incurred	1,127
Paulson E	4	A	expenses incurred	699
Raymond Y (Chairman)	4	A	expenses incurred	283
Rosenquist G	4	A	expenses incurred	951
Rowe P	4	A	expenses incurred	1,880
Sale T	4	A	expenses incurred	1,982
Tramble D	4	A	expenses incurred	785
				27,164

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1985-86
			$	$
PRIVY COUNCIL				
Commission of Inquiry into Marketing Practices for the Potato Industry in Eastern Canada				
Carter F G (The Honourable Judge)	2	A	expenses incurred	
Commission to Review Salaries of Members of Parliament and Senators				
Campbell C	2	A	125/per diem	3,753
Clarke W H (Chairman)	2	A	125/per diem	1,995
				5,748[1]
Commission of Inquiry on Certain Banking Operations				
Estey W Z (The Honourable)	2	A	expenses incurred	5,880[1]
Commission of Inquiry on War Criminals				
Deschênes J (The Honourable Judge)	2	A	expenses incurred	18,618[1]
Royal Commission on the Economic Union and Development Prospects for Canada				
Barber C L	2	A	125/per diem	2,401
Breton A A	2	A	125/per diem	1,460
Cantwell-Peters M A	2	A	125/per diem	914
Casselman-Wadds J	2	A	125/per diem	2,892
Docquier G E	2	A	125/per diem	1,326
Hamilton W (The Honourable)	2	A	125/per diem	1,619
Macdonald D S (The Honourable) (Chairman)	2	A	125/per diem	5,266
Messer J R	2	A	125/per diem	3,277
Picard L A	2	A	125/per diem	1,492
Robert M	2	A	125/per diem	816
Seaman D K	2	A	125/per diem	1,862
Shoyama T K	2	A	125/per diem	2,863
Wallace C T	2	A	125/per diem	1,622
				27,810[1]
Royal Commission on the "Ocean Ranger" Marine Disaster				
Aylward F J QC	2	A	125/per diem	
Furst J	2	A	125/per diem	
Hickman T A (The Honourable Chief Justice) (Chairman)	2	A	expenses incurred	4,027
Morgan M	2	A	125/per diem	463
Pardy B	2	A	125/per diem	
Winter G A (The Honourable) (Vice-chairman)	2	A	125/per diem	
				4,490[1]
Chief Electoral Officer				
Electoral Boundaries Commissions				
Aucoin P C	4	A		
Barnhart G L	4	A		
Blache P	4	A		
Black G	4	A		
Boylan D	4	A		
Cadieux J	4	A		
Campbell A B (Chairman)	1	A	expenses incurred	
Carter G R	4	A		
Corrigan D	4	A		
Cummings H H (Chairman)	1	A	expenses incurred	
Dechene A (Chairman)	1	A	expenses incurred	
Dickson D M (Chairman)	1	A	expenses incurred	
Henry D H W (Chairman)	1	A	expenses incurred	

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate†	Rate and basis	Expenditures 1985-86
			$	$
Kirby W J C (Chairman)	1	A	expenses incurred	
Langlier J	4	A		
Lechat R	4	A		
MacDonald B (Chairman)	1	A	expenses incurred	
McWhinney E	4	A		
Monin A M (Chairman)	1	A	expenses incurred	
Muggah A D	4	A		
Pace L L (Chairman)	1	A	expenses incurred	
Prud'homme C	4	A		
Roberge G (Chairman)	1	A	expenses incurred	
Sancton A	4	A		
Soberman D A	4	A		
Steele H R	4	A		
Thomas P G	4	A		
Vavasour J E	4	A		
Ward N	4	A		
Wark K A	4	A		
Wilson H	4	A		
Wimmer C C (Chairman)	1	A	expenses incurred	
Woodley O L	4	A		
Economic Council of Canada				
Ayre M	4	B	expenses incurred	4,590
Barter P	4	B	expenses incurred	3,232
Beauchemin R	4	B	expenses incurred	1,754
Bellemare D	4	B	expenses incurred	1,195
Bennett J	4	B	expenses incurred	1,476
Chernin M	4	B	expenses incurred	1,406
Cohen D	4	B	expenses incurred	1,080
Cooms J	4	B	expenses incurred	2,466
Cornell P (Director)	1	A	expenses incurred	1,518
Cornish-Kehoe M	4	B	expenses incurred	2,440
Dalpé P	4	B	expenses incurred	452
Fortin P	4	B	expenses incurred	316
Guerand Y	4	B	expenses incurred	2,488
Hill G	4	B	expenses incurred	2,027
Kaplansky K	4	B	expenses incurred	1,773
Kay J	4	B	expenses incurred	1,003
Key G	4	B	expenses incurred	1,887
Maxwell J (Chairman)	1	A	expenses incurred	4,596
Podovinikoff P	4	B	expenses incurred	7,774
Robert P (Director)	1	A	expenses incurred	1,364
Ross A	4	B	expenses incurred	4,496
Schuler G	4	B	expenses incurred	975
Shimbashi P	4	B	expenses incurred	5,493
Slater D (Chairman)	1	A	expenses incurred	3,959
Thompson S	4	B	expenses incurred	3,326
Thomas D	4	B	expenses incurred	1,295
Zucker J	4	B	expenses incurred	402
				64,783
Public Service Staff Relations Board				
Alcott C J	4	A	expenses incurred	2,083
Barnes L W C S	4	A	expenses incurred	24
Bast A J	4	A	expenses incurred	1,005
Bedard M	4	A	expenses incurred	56
Bendel M (Deputy-chairman)	1	A	expenses incurred	4,947
Bernstein N	4	A	expenses incurred	370
Brown D R	4	A	expenses incurred	430
Brown J H (Chairman)	1	A	expenses incurred	4,722
Brown T W	1	A	expenses incurred	4,920
Cameron D H	4	A	expenses incurred	1,213
Cantin J M (Vice-chairman)	1	A	expenses incurred	21,130
Côté G	4	A	expenses incurred	41
Courtemanche L B	4	A	expenses incurred	1,287
Crosby P T	4	A	expenses incurred	23
Cunningham W B	4	A	expenses incurred	1,710
D'Avignon G R (Deputy-chairman)	1	A	expenses incurred	899
DeBlois R	4	A	expenses incurred	
Frankel S J	4	A	expenses incurred	18
Gallagher C	4	A	expenses incurred	182
Galipeault J	1	A	expenses incurred	9,226
Geravelis M	4	A	expenses incurred	2,212
Gostony P M J	4	A	expenses incurred	355
Hanchard I	4	A	expenses incurred	1,203
Hope A H	4	A	expenses incurred	
Hopper J M	4	A	expenses incurred	2,325
Jessop J	4	A	expenses incurred	431
Kearny J	4	A	expenses incurred	51
Korngold Wexler M I	1	A	expenses incurred	3,985
Kwavnick D	1	A	expenses incurred	5,030
McCallavickers J	4	A	expenses incurred	
McKeown S	4	A	expenses incurred	387
McWilliam G R	4	A	expenses incurred	2,075
Manion A V	4	A	expenses incurred	37
Mitchell L	4	A	expenses incurred	1,026
Morasse M	4	A	expenses incurred	294
Murray F W	4	A	expenses incurred	838
Nisbet W L (Deputy-chairman)	1	A	expenses incurred	1,692
Oliver W	4	A	expenses incurred	
Phythian K	4	A	expenses incurred	6
Preston K W	4	A	expenses incurred	574
Ready V L	4	A	expenses incurred	10,014
Scott V E	4	A	expenses incurred	320
Sexton J	4	A	expenses incurred	702
Shuttleworth W D	4	A	expenses incurred	423
Stanley D	4	A	expenses incurred	1,531
Sugarman L	4	A	expenses incurred	72
Wilkinson H C	4	A	expenses incurred	2,641
Wolfgang J E	4	A	expenses incurred	1,675
Young R C	1	A	expenses incurred	4,534
				98,719
REGIONAL INDUSTRIAL EXPANSION				
Canadian Industrial Renewal Board				
Castonguay C	2	A	expenses incurred	
Dalpé PE	2	A	expenses incurred	770
Desmarais P (President)	2	A	expenses incurred	
Dubowec W	2	A	expenses incurred	7,319
Fox S	2	A	expenses incurred	1,420
Kerr J	2	A	expenses incurred	2,589
Kroeger A	1	A	expenses incurred	
Lavigueur G	1	A	expenses incurred	103
Lussier G	1	A	expenses incurred	
McGee RH	1	A	expenses incurred	503
McGiverin DS	2	A	expenses incurred	2,855
Morden R	2	A	expenses incurred	73
Russel FW	2	A	expenses incurred	3,044
Savard M	2	A	expenses incurred	120
Soubrey P	2	A	expenses incurred	4,131
				22,927
Textile and Clothing Board				
Hawkins WL	4	A	expenses incurred	12,721
St-Laurent J	4	A	expenses incurred	17,432
Thur O (Chairman)	1	A	expenses incurred	24,579
				54,732
SCIENCE AND TECHNOLOGY				
Science Council of Canada				
Arrinson N L	4	B	expenses incurred	5,612
Arseneau D F	4	B	expenses incurred	2,858
Bachynski M P	4	B	expenses incurred	1,778
Burt M D B	4	B	expenses incurred	1,981
Case W	4	B	expenses incurred	1,449
Craig D B	4	B	expenses incurred	7,016
Catt J	4	B	expenses incurred	6,789
Fournier R O	4	B	expenses incurred	4,263
Garant J-P	4	B	expenses incurred	4,115
Gilson J C	4	B	expenses incurred	1,873
Konney-Wallace G A	4	B	expenses incurred	9,683
Kydon D W	4	B	expenses incurred	685
Lock G S H	4	B	expenses incurred	1,065
MacQuarrie I G	4	B	expenses incurred	2,074

Commissions —*Concluded*

Details of travel and living expenses—*Concluded*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1985-86
			$	$
Maine F W	4	B	expenses incurred	4,930
Nasser K W	4	B	expenses incurred	3,604
Reil W H	4	B	expenses incurred	2,558
Scriver C	4	B	expenses incurred	1,548
Sheinin R	4	B	expenses incurred	1,249
Simek S	4	B	expenses incurred	9,708
Smith S L (Chairman)	1	B	expenses incurred	16,590
Suzuki D	4	B	expenses incurred	215
Szonyi A J	4	B	expenses incurred	967
Vikis-Freibergs V (Vice-chairman)	3	B	expenses incurred	7,842
Webster J M	4	B	expenses incurred	9,144
Winters H C	4	B	expenses incurred	731
Zimmerman A H	4	B	expenses incurred	626
				110,953
SOLICITOR GENERAL				
National Parole Board[3]				
TRANSPORT				
Commission of Inquiry on the Hinton Train Collision				
Foisy R P	2	B	expenses incurred	4,263
Canadian Aviation Safety Board				
Bobbitt N	1	B	expenses incurred	3,782
Deschênes B M (Chairman)	1	B	expenses incurred	17,254
Lacroix R	1	B	expenses incurred	25,234
MacEachern W	1	B	expenses incurred	4,466
Mussalem D	4	B	expenses incurred	5,486
Portelance A	1	B	expenses incurred	34,478
Pultz B	1	B	expenses incurred	29,724
Stevenson R	1	B	expenses incurred	2,798
Thurston F	4	B	expenses incurred	579
				123,801
Canadian Transport Commission				
Armstrong M D	1	A	expenses incurred	
Bourret J L	1	A	expenses incurred	
Chapman D H	1	A	expenses incurred	
Drainville J G (Committee Chairman)	1	A	expenses incurred	
Dubé Y (Vice-president Research)	1	A	expenses incurred	
Jones D H (Committee Chairman)	1	A	expenses incurred	
Lambert M	1	A	expenses incurred	
Landers M	1	A	expenses incurred	
Langlois P (Committee Chairman)	1	A	expenses incurred	
McDonough J M (Chairman)	1	A	expenses incurred	
Munro J C	1	A	expenses incurred	
Orange R J	1	A	expenses incurred	
Thompson J D (Vice-president Law)	1	A	expenses incurred	
Trahan A M (Committee Chairman)	1	A	expenses incurred	
Walter J F (Committee Chairman)	1	A	expenses incurred	
Wolfe B R	1	A	expenses incurred	
VETERANS AFFAIRS				
Bureau of Pensions Advocates[4]				
Lemieux A (Chief Pensions Advocate)	2			16,888
Canadian Pension Commission				
Caron Y	2	B	expenses incurred	21,335
Chartier M	2	B	expenses incurred	2,554
Chatwood A	2	B	expenses incurred	18,392
Cleary R	2	B	expenses incurred	
Douglas C	2	B	expenses incurred	18,169
Ferguson J W C	2	B	expenses incurred	17,723
Gadbois Y	2	B	expenses incurred	25,177
Glibbery C L	2	B	expenses incurred	
Gogan D	2	B	expenses incurred	20,791
Hatton G H	2	B	expenses incurred	4,098
Hender D J	2	B	expenses incurred	4,606
Jones R	2	B	expenses incurred	2,736
Levesque J	2	B	expenses incurred	1,218
MacDonald M M	2	B	expenses incurred	21,490
MacFarlane M L (Deputy chairman)	2	B	expenses incurred	7,596
MacKenzie A R	2	B	expenses incurred	2,711
McCabe C	2	B	expenses incurred	4,433
Mersereau H B	2	B	expenses incurred	
Mitchell R B	2	B	expenses incurred	
Morison J B	2	B	expenses incurred	24,911
Morrison W C	2	B	expenses incurred	16,090
Poirier E	2	B	expenses incurred	22,867
Ritchie F I	2	B	expenses incurred	
Rolfe O	2	A	expenses incurred	1,418
Sinclair G V	2	B	expenses incurred	23,631
Théoret M	2	B	expenses incurred	18,756
Thérrien A	2	B	expenses incurred	8,220
Tremblay J	2	B	expenses incurred	3,694
Walsh P	2	B	expenses incurred	15,033
Wolfe J P (Chairman)	2	B	expenses incurred	5,389
Wood J	2	B	expenses incurred	14,711
				327,749
Pension Review Board[4]				
Beckett J	2			
Blain C (Deputy Chairman)	2			292
Craig N	2			9,198
Diamond J	2			
Letellier J (Chairman) (Appointed August 1, 1985)	2			8,512
MacArthur R	2			
MacKay G	2			1,319
McKenna B	2			
Ménard J	2			
Pimlott N	2			
Plant F (Chairman) (Retired June 24, 1985)	2			2,911
Whalen T	2			1,930
				24,162
War Veterans Allowance Board				
Brehaut J H	2	B	expenses incurred	
Campbell R C	2	B	expenses incurred	
Caught R	2	B	expenses incurred	
Doiron J A	2	B	expenses incurred	
Favreau J M (Deputy Chairman)	2	B	expenses incurred	477
MacFarlane A M	2	B	expenses incurred	
Stewart C E	2	B	expenses incurred	
Thompson D M (Chairman)	2	B	expenses incurred	4,203
Wither G B	2	B	expenses incurred	
				4,680

* See introductory paragraph above.
(1) Includes transportation costs.
(2) Contract No. 85-80.
(3) Details not available.
(4) According to the Treasury Board Travel Directive, chapter 370.

Education leave costs

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		$	$	$	$	$	$	$	$
Agriculture	153	1,087,467[1]	2,376,508	65,010	16,133	275,770	14,865	46,741	3,882,494
Communications—									
Department	2		25,029			600			25,629
Canadian Radio-television and Telecommunications Commission	3	32,533[2]		381	10,171	1,259	213		44,557
Public Archives	1		5,298	541		300			6,139
Consumer and Corporate Affairs	1					1,503	537		2,040
Employment and Immigration	26		54,655			9,473	524		64,652
Energy, Mines and Resources—									
Department	11	55,892[3]	106,435	898		4,383	1,854		169,462
National Energy Board	4		49,560			3,236	96		52,892
Environment	35	17,834[2]	319,216	5,262		32,957	4,421	810	380,500
External Affairs—									
Department	7		99,982			20,707			120,689
Canadian International Development Agency	4		40,702				455		41,157
Finance	2		25,310			665	753		26,728
Fisheries and Oceans	18	66,075[4]	219,627	7,958		12,957	1,637	587	308,841
Indian Affairs and Northern Development	10		266,991	13,973	19,998	10,338	3,725	10,275	325,300
Justice	3		6,002			1,896	180	210	8,288
National Defence	58		728,787[5]	2,456	9,197	66,181	2,515	18,079	827,215
National Health and Welfare	44	1,153[2]	520,058	31,622		331,492	652		884,977
Privy Council—									
Department	2	46,766[6]				465			47,231
Commissioner of Official Languages	1		33,367			1,324	400		35,091
Economic Council of Canada	1	10,239							10,239
Regional Industrial Expansion	8	9,817	34,095	14,312		8,835	1,017	50	68,126
Science and Technology—									
National Research Council of Canada	1	6,806[7]				236			7,042
National Sciences and Engineering Research Council	1	4,515							4,515
Science Council of Canada	1					1,159		269	1,428
Secretary of State—									
Department	2		8,535			1,579			10,114
Public Service Commission	15	9,542[2]	181,189	1,139		5,104	198		197,172
Solicitor General—									
Canadian Security Intelligence Service	7	181,381				6,101			187,482
Correctional Service	26	28,410[4]	365,988	19,490	770	20,678	5,896		441,232
Supply and Services—									
Department—									
Supply Program	1	14,468				673	148		15,289
Statistics Canada	7	42,561[4]		3,538		7,615			53,714
Transport	23	67,535[8]	44,790[9]	1,100	370	6,270	7,795	380	128,240
Treasury Board	2	8,363[2]	9,495			815	464		19,137
Veterans Affairs	4	17,528[6]	9,196			1,109	694		28,527
Total	484	1,708,885	5,530,815	167,680	56,639	835,680	49,039	77,401	8,426,139

[1] Fifty-two employees were paid salaries.
[2] One employee was paid a salary.
[3] Four employees were paid salaries.
[4] Three employees were paid salaries.
[5] Fifty-five employees were paid allowances in lieu of pay.
[6] Two employees were paid salaries.
[7] The employee was paid 50% of his salary.
[8] Ten employees were paid salaries.
[9] Four employees were paid allowances in lieu of pay.

Financial assistance given to railways by the Government of Canada in 1985-86 (with cumulative figures to March 31, 1986)

The 1952 Canadian National Railways Capital Revision Act stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 Canadian National-Canadian Pacific Act, including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscellaneous programs expenditures in which the corporations have benefited. Only individual payments of $50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

		1985-86	Cumulative budgetary and non-budgetary assistance as at March 31, 1986
		$	$
CANADIAN NATIONAL RAILWAY SYSTEM[1][2]			
Non-budgetary			
Repayments of loans and advances		−8,861,078	218,722,074
Capital stock issues[3]			2,625,877,732
Total		*−8,861,078*	*2,844,599,806*
Budgetary			
Allowance for Newfoundland employees transferred to Canadian National Railway		1,711,850	
Atlantic Region Freight Assistance Act	(s)	7,006,118	
Capital cost of rehabilitation of Prairie Branch Railway Lines		97,765,000	
Energy Administration Act	(s)	4,342,543	
Incentive in support of industrial Co-operation programs and project		122,200	
Industrial Conversion Assistance Program		86,829	
Maritime Freight Rates Act		12,891,721	
Rail infrastructure at Churchill		3,198,767	
Railway Act	(s)	25,551,532	
Railway employee Provident Fund		2,965,885	
Railway Relocation and Crossing Act		3,981,425	
Termination of the collection of tolls on the Victoria Bridge	(s)	2,968,288	
Western Grain Transportation Act	(s)	229,243,620	
Total		*391,835,778*	*3,683,645,929*
CANADIAN PACIFIC LIMITED[2]			
Budgetary			
Atlantic Region Freight Assistance Act	(s)	2,100,956	
Industrial Conversion Assistance Program		183,183	
Maritime Freight Rates Act		1,205,230	
Railway Act	(s)	16,366,424	
Railway Relocation and Crossing Act		3,220,019	
Western Grain Transportation Act	(s)	266,212,051	
Total		*289,287,863*	*1,458,988,439*
VIA RAIL CANADA INC.			
Non-budgetary			
Capital stock[4]			*9,300,000*
Budgetary			
Operating costs and labour assistance		*599,792,361*	*3,754,905,153*
BRITISH YUKON RAILWAY COMPANY			
Non-budgetary			
Loan repayment		*−250,000*	*4,500,000*
OTHER RAILWAYS			
Budgetary			
Algoma Central Railway—			
Railway Act	(s)	2,303,990	16,743,630
BC Rail—			
Western Grain Transportation Act	(s)	906,382	906,382
British Northern Railway			32,836
Burlington Northern Inc.—			
Railway Relocation and Crossing Act		73,915	271,424
Canada and Gulf Terminal Railway[5]—			
Maritime Freight Rates Act		148,457	728,451
Chesapeake and Ohio Railway Company—			
Railway Relocation and Crossing Act		73,269	308,334
Consolidated Rail Corporation			1,039,225

Financial assistance given to railways by the Government of Canada in 1985-86 (with cumulative figures to March 31, 1986)—*Concluded*

		1985-86	Cumulative budgetary and non-budgetary assistance as at March 31, 1986
		$	$
Devco Railway (Cumberland Railway Company)—			
Railway Relocation and Crossing Act		66,259	137,375
Dominion Atlantic Railway[6]—			
Atlantic Region Freight Rates Act	(s)	172,010	
Maritime Freight Rates Act		318,871	1,803,595
Essex Terminal Railway			30,616
Grand Falls Central Railway Co. Ltd.—			
Atlantic Region Freight Assistance Act	(s)	196,182	749,639
Napierville Junction Railway			255,572
Northern Alberta Railway[5]			19,551,776
Ontario Northland			52,401
Penn Central Corporation			153,691
Quebec Central Railway[6]—			
Maritime Freight Rates Act		61,698	260,896
Quebec North Shore and Labrador Railway—			
Railway Act	(s)	2,966,000	2,966,000
Toronto, Hamilton and Buffalo Railway Company[6]—			
Railway Relocation and Crossing Act		208,593	978,574
Total		*7,495,626*	*46,970,417*
OTHER			
Budgetary			
Albert Southern Railway, New Brunswick			50,460
Brantford, Waterloo and Lake Erie Railway			57,600
Bruce Mines and Algoma Railway			53,920
Canada Central Railway—Peace River Bridge			175,000
Central Railway of Canada, Quebec			30,145
Colchester Coal and Railways Company			12,800
Dominion Coal Company, Nova Scotia			87,808
Edmonton, Dunvegan and British Columbia Railway			338,382
Erie and Huron Railway			96,000
Ha Ha Bay Railway, New Brunswick			231,462
Harvey Branch Railway, New Brunswick			5,554
Joggins Railway, Nova Scotia			37,500
Klondyke Mines Railway			197,184
Lake Erie, Essex and Detroit Railway			118,400
Lake Erie and Detroit River Railway			357,451
L'Assomption Railway, Quebec			11,200
Leamington and St Clair Railway			51,200
Maritime Coal and Railway Company			3,200
Minudie Coal Company, Nova Scotia			18,544
North Railway			250,000
North Shore Railway Company, Beersville Coal and Railway Company			27,616
Northern New Brunswick Seaboard Railway Company			108,160
Ottawa and New York Railway			262,384
Pacific Great Eastern Railway			2,478,500
Phillipsburg Junction and Quarry Company			23,712
Pontiac and Renfrew Railway			13,600
Port Nelson Terminal			6,240,096
Quebec, Montmorency and Charlevoix Railway			96,000
Residue of cost of steamer Sheba			78,611
Schomberg and Aurora Railway			46,144
St Lawrence and Adirondack Railway			149,482
St Louis Richibucto Railway			22,400
Temiskaming and Northern Ontario Railway			2,134,080
Total			*13,864,595*
Total— Non-budgetary		−9,111,078	2,858,399,806
Budgetary		1,288,411,628	8,958,374,533
OTHER ASSISTANCE			
Remission of duty and excise taxes (1985-86 only)			
Burlington Northern Railway		806,683	
Canadian National Railway System		2,063,642	
Canadian Pacific Limited		4,614,655	
Consolidated Rail Corporation		85,146	
Napierville Junction Railway		39,433	
		7,609,559	

(s) Statutory authority.
(1) Canadian National Railways Company. The Corporation is a beneficiary of loan guarantees by the Government amounting to $94,790,000 in 1986 ($97,347,000 in 1985.)
(2) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.
(3) Total shares issued: 6,523,902 no par value shares.
(4) Total shares issued: 93,000 no par value shares.
(5) Controlled by Canadian National Railway.
(6) Controlled by Canadian Pacific Limited.

Losses of $1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed

The Government does not generally place insurance on movable and immovable property. The Government, therefore, absorbs losses when they occur.

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	$	$	$	$	$	$
Agriculture			374	87,104	55,525[1]	143,003
Communications—						
Department			20,292[2]			20,292
National Museums of Canada				22,658		22,658
Public Archives				1,964		1,964
Consumer and Corporate Affairs			2,328[3]	16,723		19,051
Employment and Immigration			19,760[4]	8,000		27,760
Energy, Mines and Resources—						
Department			3,976[5]	7,407		11,383
National Energy Board					1,193	1,193
Environment	16,335	5,900[6]	93,916[7]	71,092	18,074[8]	205,317
External Affairs—						
Department				88,387[9]		88,387
Canadian International Development Agency			10,240[10]		2,700[11]	12,940
Fisheries and Oceans	40,500	51,020	395,341[12]	66,592	20,599	574,052
Indian Affairs and Northern Development		85,200	3,995	80,458	6,087[13]	175,740
National Defence	617,954	109,410	395,823	1,579,787	199,863[14]	2,902,837
National Health and Welfare				28,231		28,231
National Revenue—						
Customs and Excise			4,625			4,625
Taxation					14,978[15]	14,978
Public Works	157,500		6,018		162,887[16]	326,405
Regional Industrial Expansion			12,629[17]	3,881		16,510
Science and Technology—						
National Research Council of Canada	180,000	110,000	40,143	6,630	6,758[18]	343,531
Secretary of State—						
Public Service Commission			11,349[19]		1,000[20]	12,349
Solicitor General—						
Canadian Security Intelligence Service				1,014	3,600[21]	4,614
Correctional Service	172,666	26,154	55,037	73,009	1,000	327,866
Royal Canadian Mounted Police	83,171		84,749[22]	1,191,170		1,359,090
Supply and Services—						
Department—						
Supply program			16,200	2,210		18,410
Transport—						
Department	6,000	17,600	55,650[23]	108,276[24]	448,384[25]	635,910
Grain Transportation Agency Administrator				1,102		1,102
Veterans Affairs	9,000	500	3,000	2,500	1,286[26]	16,286
Total	1,283,126	405,784	1,235,445	3,448,195	943,934	7,316,484

(1) Includes theft of the following items: word processors (2) $13,954; balances (7) $15,792; terminals (2) $4,848; recorder (1) $1,084; two-way radio (1) $1,002; video cassette recorder (1) $1,496; travel trailer (1) $6,322; pressure washer (1) $1,400; disc one-way King 16-tires and stump jump (1) $1,301; electronic scales (3) $6,249; generator (1) $533; cameras (3) $844; chainsaw (1) $140; measuring rod (1) $114; slide printer (1) $170; and field equipment (5) $276.
(2) Includes theft of a video camera (1) $1,800.
(3) Includes theft of the following items: inspection equipment (1) $405; air compressor (1) $350; and calculator (1) $63.
(4) Includes theft of the following items: IBM PC (1) $11,000; postal machine (1) $2,900; comterm terminal (1) $1,845; video camera and recorder (1) $2,787; and camera equipment (1) $1,228.
(5) Includes theft of an inflatable boat (1) $3,976.
(6) Includes theft of Brown Bess rifles (4) $4,400.
(7) Includes theft of the following items: computer equipment (3) $21,300; electronic equipment (1) $2,194; artifacts (25) $6,651; camera equipment (4) $5,746; lawnmowers (4) $1,308; generators (3) $2,991; welders (3) $2,388; boat (1) and motors (2) $3,276; undergrowth clearer (1) $270; chain pulley blocks (3) $359; work bench (1) $250; hydraulic jacks (2) $190; demolition bars (2) $24; pressure verifier (1) $20; chain (1) $70; oar (1) $12; wood scissors (10) $120; handsaws (7) $245; planes (4) $231; hand pruning-scissors (1) $20; adjustable nozzle (1) $80; fire hose (1) $140; and assorted equipment $3,345.
(8) Includes theft of the following items: thermographs (2) $958; outboard motor (1) $759; canoe (1) $415; cassette recorder (1) $285; camera (2) $400; Makita drill (1) $127; Motorola transceiver (2) $900; and chainsaw (1) $60.
(9) Includes theft of vehicles (3) $29,000.
(10) Includes theft of the following items: printers (2) $2,264; and hard disks (2) $7,976.
(11) Includes theft of a video recorder (1) $2,700.
(12) Includes theft of the following items: video cassette recorder (1) $1,500; electronic balances (2) $2,933; canoe (1) $550; camera and lens (1) $446; tape recorders (2) $205; portable generator (1) $599; dictating machine (1) $159; miscalleneous gear $286; VHF portable radios (2) $3,700; binoculars (1) $29; dual disc drive (1) $1,580; capacitance meter (1) $300; keyboard terminal (1) $400; outboard motor (1) $190; boat trailer (1) $438; calculators (8) $1,061; wrench sets (4) $775; cassette recorder (1) $329; refrigerator (1) $530; stove (1) $490; Loran-C navigation device (1) $1,644; Pumps (2) $250; chainsaw (1) $325; radio (1) $200; lathe (1) $250; Niketa drills (2) $120; Ohaus balance (1) $300; boat (1) $2,160; whaler (1) $1,733; Mercury motor (1) $1,350; and Zodiac Boat (1) $3,075.
(13) Includes theft of a mobile radio telephone (1) $2,337.
(14) Includes theft of the following items: camping equipment $11,021; clothing $6,372; welding equipment $1,890; tools $5,447; Zodiac pneumatic boat (1) $3,900; video cassette recorders (3) $4,750; chainsaws (2) $590; televisions (2) $1,275; colour modular kit (1) $165; winch (1) $1,435; modular tents (5) $5,131; winter camouflage nets (2) $571; folding tables (2) $142; aluminium boat (1) $1,226; heater-duct type (1) $2,415; outboard motor (1) $1,300; oscilloscope (1) $3,200; life raft (1) $3,481; truck wheels (4) $894; and truck tyres (4) $1,760.
(15) Includes theft of the following items: speaker (1) $217; stool (1) $20; calculators (13) $839; camera (1) $74; stopwatch (1) $21; AES forms tractor (1) $423; and attaché cases (2) $102.
(16) Includes theft of tool kits (2) $2,399.
(17) Includes theft of a video cassette recorder (1) $2,025.
(18) Includes theft of the following items: Wallace adjustable gantry (1) $2,251; Mettler balance (1) $1,500; calculators (2) $207; socket set (1) $125; winch (1) $500; caliper (1) $65; hand tools (57) $570; tool box (1) $621; and computer (1) $919.
(19) Includes theft of the following items: cassette recorders (3) $750; typewriters (4) $3,415; video camera (1) $950; video cassette recorders (4) $4,860; calculator (1) $84; clock (1) $30; radio cassettophone (1) $125; telephone answering machine (1) $250; electric pencil sharpener (1) $125; chairs (13) $325; and filing cabinets (2) $435.
(20) Includes theft of diskettes (6) $1,000.
(21) Includes theft of a radio (1) $2,000.
(22) Includes theft of portable radios (4) $8,800.
(23) Includes theft of the following items: Philips oscilloscope (1) $2,278; Hewlett-Packard plug-in oscilloscope (1) $3,000; spectrum analyser (1) $3,000; frequency counter (1) $2,300; and test set (1) $1,000.
(24) Includes theft of a GMC Suburban van (1) $16,872.
(25) Includes theft of the following items: outboard motors (2) $2,060; small boat (1) $2,285; tool box (1) $1,843; and generator (1) $1,843.
(26) Includes theft of the following items: lawnmowers (3) $754; and assorted tools $512.

Report of surplus material disposed of in 1985-86

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Agriculture—						
Department		53,793		79,892	867,168	23,624
Canadian Livestock Feed Board				194		
Communications—						
Department		3,094		8,869	78,024	7,635
Canadian Radio-television and Telecommunications Commission	6,488	1,227				325
National Film Board	123,187	6,882	788	265	8,666	
National Library					560	
National Museums of Canada		106	11,201	1,298	42,813	453
Public Archives	900	680	96,060	6,435	38,736	415,546
Consumer and Corporate Affairs	7,050	4,337	107,887	11,808	252,399	11,144
Employment and Immigration—						
Department	178,000	15,167	297,000	113,184	137,548	22,847
Immigration Appeal Board				1,874	(418)	174
Energy, Mines and Resources—						
Department	327,642	8,892	521,422	686,656	105,919	39,177
Atomic Energy Control Board	1,330		42,107	110	7,355	100
Atomic Energy of Canada Limited		4,151		127,056	22,274	13,029
National Energy Board			4,695	458	4,701	1,206
Environment	116,112	6,937	2,059,143	104,466	820,507	34,425
External Affairs—						
Department		2,685		6,757	868,705	2,851
Canadian International Development Agency					12,032	
International Joint Commission				125	283	
Finance—						
Department		50		501	36,263	285
Auditor General	167	25				
Insurance			13,128	90	908	
Tariff Board			13,091	11,400		
Fisheries and Oceans	2,028,852	10,065	809,496	485,166[1]	944,544[1]	17,822
Indian Affairs and Northern Development	4,164	114	86,230	15,775	187,863	8,510
Justice—						
Department				4,929	10,085	14,215
Canadian Human Rights Commission					732	
Commissioner for Federal Judicial Affairs	913	200	971	315	24	700
Federal Court of Canada					4,991	
Offices of the Information and Privacy Commissioners of Canada			3,168	125		
Tax Court of Canada				1,955		50
Labour—						
Department	8,270	416	2,632	460	1,506	463
Canada Labour Relations Board			1,040	75		
Canada Mortgage and Housing Corporation		2,174		47,865	33,342	7,087
National Defence	22,993,686	420,083	11,734,756	323,107	4,774,913	2,156,143
National Health and Welfare—						
Department	120,726	6,707	581,610	78,596	290,730	13,494
Medical Research Council					1,778	
National Revenue—						
Customs and Excise	10,847	1,870	11,179	2,757	176,597	21,920
Taxation				3,808	91,863	9,279
Parliament—						
The Senate					8,705	
House of Commons				108,532	44,945	16,401
Library of Parliament					4,951	
Privy Council—						
Department				23,018	35,798	4,954
Canadian Intergovernmental Conference Secretariat					114	6
Chief Electoral Officer		1,831		80	86	250
Economic Council of Canada	24,114	1,985	7,844	616	483	
Public Service Staff Relations Board			13,907	1,883	5,821	426
Public Works	129,518	6,751	1,304,853	56,470	338,565	497,414
Regional Industrial Expansion	39,502	303	1,039,624	231,038	73,638	2,024
Science and Technology—						
Ministry of State			2,000	234	54	417
National Research Council of Canada		15,381		96,357	98,472	17,634
Natural Sciences and Engineering Research Council			20,988	5,739		
Secretary of State—						
Department		1,356		2,076	33,717	3,491
Canadian Advisory Council on the Status of Women				300	170	
Public Service Commission	1,825	321	710,900		8,356	13,439
Social Sciences and Humanities Research Council				500		100
Solicitor General—						
Department		475			8,579	700
Canadian Security Intelligence Service			2,210	510	56,744	120
Correctional Service	658,324	29,012	701,263	99,036	291,743	72,608
National Parole Board		7,576		2,216	1,489	200
Royal Canadian Mounted Police	48,764	6,031	51,338	19,960	4,591,000	160,491

Report of surplus material disposed of in 1985-86—*Concluded*

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Supply and Services—						
Department—						
Services Program	1,867	1,347	75,162	52,416	49,738	5,496
Supply Program	8,534	9,211	37,203	41,896	205,699	238,212
Statistics Canada		1,654		2,500	43,671	402
Transport—						
Department	3,465,708	56,899	12,129,541	668,013	1,576,959	128,751
Canadian Aviation Safety Board		2,365			4,617	
Canadian Transport Commission					6,494	
Northern Pipeline Agency			5,500	685		
Veterans Affairs	24,368	2,577	246,817	29,866	33,278	45,215
Total	30,331,278	694,730	32,746,754	3,570,312	17,347,297	4,031,255

(1) Includes sale of surplus fish.

Return on investments

	Amount realized in 1985-86[1]	Amount invested at March 31, 1986[2]
	$	$
LOANS, INVESTMENTS AND ADVANCES—		
Crown corporations—		
LENDING INSTITUTIONS—		
Canada Deposit Insurance Corporation	32,756,661	935,000,000
Canada Mortgage and Housing Corporation		9,664,994,947
Interest $ 858,826,035		
Transfer of profit 33,895,532		
	892,721,567	
Export Development Corporation	14,999,529	825,991,600
Farm Credit Corporation	402,725,837	4,113,993,637
Federal Business Development Bank	20,676,170	438,000,000
Total lending institutions	*1,363,879,764*	*15,977,980,184*
ALL OTHER CROWN CORPORATIONS—		
Air Canada	15,763,758	525,106,762
Atomic Energy of Canada Limited	67,657,616	727,984,283
Canada Development Investment Corporation		395,658,315
Canadair Limited		592,837
Canadian National Railways		2,844,599,806
Interest $ 18,492,189		
Dividends 48,390,100		
	66,882,289	
Petro-Canada		4,299,126,174
Dividends	50,000,000	
	200,303,663	*8,793,068,177*
Other—		
Bank of Canada		5,920,000
Transfer of profit	1,880,031,132	
Canada Ports Corporation	3,596,787	84,971,205
Saint John Harbour Bridge Authority	977,987	14,205,727
Canadian Arsenals Limited		3,500,000
Canadian Broadcasting Corporation		33,000,000
Canadian Commercial Corporation		10,000,000
Canadian Dairy Commission	14,439,905	65,827,200
Canadian Film Development Corporation		6,313,935
Canadian National (West Indies) Steamships Ltd		325,000
Canadian Patents and Development Limited		296,199
Canadian Saltfish Corporation	1,588,101	17,422,500
Canadian Sports Pool Corporation	1,096,301	
Cape Breton Development Corporation		2,643,419
Freshwater Fish Marketing Corporation	1,422,434	18,152,589
Halifax Port Corporation	99,990	32,336,762
Montreal Port Corporation	523,158	141,045,972
National Capital Commission	572,347	
Northern Canada Power Commission	23,869,790	234,608,037
Northern Transportation Company Limited	1,082,272	
Pêcheries Canada Inc		31,499,900
Prince Rupert Port Corporation		27,084,979
Royal Canadian Mint		30,341,357
Interest $ 3,036,602		
Transfer of profit 7,399,783		
	10,436,385	
St John's Port Corporation	150,585	1,566,437
St Lawrence Seaway Authority, The		624,950,000
Jacques Cartier and Champlain Bridges Incorporated, The		59,752,867
Teleglobe Canada		3,216,252
Interest $ 186,220		
Dividends 188,058,000		
	188,244,220	
Vancouver Port Corporation	349,982	81,000,383
VIA Rail Canada Inc		9,300,000
	2,128,481,376	*1,539,280,720*
Total all other Crown corporations	*2,328,785,039*	*18,332,348,897*
Total Crown corporations	3,692,664,803	26,310,329,081

	Amount realized in 1985-86[1]	Amount invested at March 31, 1986[2]
	$	$
Provincial and territorial governments—		
NEWFOUNDLAND—		
Finance—		
Federal-provincial employment loans program	266,536	3,661,214
Municipal Development and Loan Board	270,185	5,232,469
Special development loans programs	314,231	6,700,000
Winter capital projects fund	394,952	7,025,761
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	46,418	1,009,310
Atlantic Provinces Power Development Act	5,994,871	77,358,044
Special areas and highways agreement	4,269,813	34,511,854
	11,557,006	*135,498,652*
NOVA SCOTIA—		
Energy, Mines and Resources—		
Regional electrical interconnections	318,868	2,530,292
Finance—		
Federal-provincial employment loans program	237,708	2,862,235
Municipal Development and Loan Board	119,537	1,771,217
Special development loans program	324,220	4,300,000
Winter capital projects fund		4,582,942
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	315,479	3,962,356
Atlantic Provinces Power Development Act	3,204,332	41,489,520
Mainland Investments Limited	105,000	1,000,000
Special areas and highways agreement	2,949,953	22,984,707
Transport—		
Loading ramp, Yarmouth, NS	1,147	
	7,576,244	*85,483,269*
PRINCE EDWARD ISLAND—		
Energy, Mines and Resources—		
Regional electrical interconnections	1,105,513	
Finance—		
Federal-provincial employment loans program	21,298	194,769
Municipal Development and Loan Board	44,231	763,297
Special development loans program		213,582
Winter capital projects fund	142,663	1,064,039
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	1,873	23,906
Comprehensive development plan agreement	913,311	11,392,312
	2,228,889	*13,651,905*
NEW BRUNSWICK—		
Energy, Mines and Resources—		
Regional electrical interconnections	1,203,700	4,793,033
Finance—		
Federal-provincial employment loans program	446,971	6,258,234
Municipal Development and Loan Board	439,596	5,627,763
Special development loans program	398,287	5,375,000
Town of Oromocto	4,076	6,803
Winter capital projects fund	784,997	9,494,232
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	66,396	835,553
Atlantic Provinces Power Development Act	2,854,543	41,354,061
Special areas and highways agreement	3,381,361	39,873,965
	9,579,927	*113,618,644*
QUEBEC—		
Finance—		
Federal-provincial employment loans program	4,523,998	61,300,779
Federal-provincial fiscal arrangements	58,944	
Municipal Development and Loan Board	2,690,169	47,086,748
Special development loans program	4,952,180	70,300,000
Winter capital projects fund	7,663,057	91,314,928
Regional Industrial Expansion—		
Special areas and highways agreement	10,503,612	99,495,914
	30,391,960	*369,498,369*

Return on investments—*Continued*

	Amount realized in 1985-86[1]	Amount invested at March 31, 1986[2]
	$	$
ONTARIO—		
Finance—		
Federal-provincial employment loans program	713,211	9,441,734
Municipal Development and Loan Board	1,296,126	18,488,230
Special development loans program	114,645	1,559,558
Winter capital projects fund	3,059,247	31,650,955
	5,183,229	*61,140,477*
MANITOBA—		
Agriculture—		
Agricultural service centres—Loans	1,400,640	6,500,608
Energy, Mines and Resources—		
Regional electrical interconnections	11,659,078	130,795,816
Finance—		
Federal-provincial employment loans program	292,649	3,850,088
Municipal Development and Loan Board	243,108	3,730,459
Special development loans program	277,110	3,834,410
Winter capital projects fund	207,425	2,390,963
Regional Industrial Expansion—		
Special areas and highways agreement	361,203	2,854,016
	14,441,213	*153,956,360*
SASKATCHEWAN—		
Agriculture—		
Agricultural service centres—Loans	653,364	5,885,560
South Saskatchewan River project—Treasury bills	258,700	2,400,000
Finance—		
Federal-provincial employment loans program	57,686	738,401
Federal-provincial fiscal arrangements		22,913,000
Municipal Development and Loan Board	104,353	1,338,808
	1,074,103	*33,275,769*
ALBERTA—		
Agriculture—		
Agricultural service centres—Loans		310,232
Finance—		
Federal-provincial employment loans program	227,994	3,081,006
Municipal Development and Loan Board	292,962	4,369,521
Special development loans program	276,000	4,000,000
Winter capital projects fund	346,889	3,936,128
Regional Industrial Expansion—		
Special areas and highways agreement	290,513	2,584,140
	1,434,358	*18,281,027*
BRITISH COLUMBIA—		
Finance—		
Federal-provincial employment loans program	719,003	9,370,672
Municipal Development and Loan Board	387,648	5,786,011
Special development loans program	1,090,247	14,787,898
Winter capital projects fund	1,411,971	13,707,643
	3,601,869	*43,652,224*
NORTHWEST TERRITORIES—		
Finance—		
Federal-provincial employment loans program	91	19,561
Winter capital projects fund	2,194	262,564
Indian Affairs and Northern Development—		
Government of the Northwest Territories	32,358	359,781
	34,643	*641,906*
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory	811,008	7,759,073
Yukon Territory small business loans	20,658	353,587
	831,666	*8,112,660*
Total provincial and territorial governments	87,935,107	1,036,811,262

	Amount realized in 1985-86[1]	Amount invested at March 31, 1986[2]
	$	$
National governments including developing countries—		
China—Finance		49,426,118
Jamaica—		
Finance—		
Special program—Economic assistance	3,526,599	25,000,000
United Kingdom—		
Finance—		
The United Kingdom Financial Agreement Act, 1946	14,456,546	579,555,483
Developing countries—		
External Affairs—Canadian International Development Agency—International development assistance	6,688,025	3,257,541,331
Development of export trade (loans administered by the Export Development Corporation)—		
External Affairs	29,563,736	617,361,446
National Defence—		
North Atlantic Treaty Organization—Damage claims recoverable		39,738
Total national governments including developing countries	54,234,906	4,528,924,116
International organizations—		
International financial institutions		645,505,945
International organizations and associations—		
United Nations bonds	17,537	444,199
Other		5,258,367
Other international organizations		2,099,690,690
Total international organizations	17,537	2,750,899,201
Veterans' Land Act Fund—Advances	10,577,988	161,027,865
Joint and mixed enterprises—		
Canada Development Corporation—Regional Industrial Expansion		322,000,000
Canarctic Shipping Company Limited—Transport		
Cooperative Energy Corporation—Energy, Mines and Resources		57,804,000
Lower Churchill Development Corporation—Energy, Mines and Resources		14,750,000
Newfoundland and Labrador Development Corporation Limited—Regional Industrial Expansion	2,625,000	25,000,200
N.S. Holdco Limited—Regional Industrial Expansion		47,300,000
125459 Canada Limited—Regional Industrial Expansion		167,570,000
Société Inter-Port de Québec—Regional Industrial Expansion		400
Telesat Canada—Communications		30,000,000
Dividends	1,050,000	
Total joint and mixed enterprises	3,675,000	664,424,600
Miscellaneous—		
Loans and accountable advances—		
External Affairs—		
Personnel posted abroad	690,273	9,375,560
Posts abroad		12,509,789
	690,273	*21,885,349*
National Defence—		
Imprest accounts, standing advances and authorized loans		34,287,202
Regional Industrial Expansion—		
Personnel posted in Canada		1,563
Supply and Services—		
Miscellaneous accountable advances		4,765,125
Treasury Board—		
Miscellaneous accountable imprest and standing advances		11,339,972
Total loans and accountable advances	*690,273*	*72,279,211*

Return on investments—*Continued*

	Amount realized in 1985-86[1]	Amount invested at March 31, 1986[2]
	$	$
Other miscellaneous—		
Agriculture—		
Construction of multi-purpose exhibition buildings	1,975,305	21,728,805
Communications—		
Cultural property		2,920
Employment and Immigration—		
Assisted passage scheme	795,181	57,637,103
Energy, Mines and Resources—		
Hydro-Quebec Research Institute	1,253,233	12,704,003
New Grade Energy Inc.		3,310,043
	1,253,233	*16,014,046*
External Affairs—		
Development of export trade (loans administered by the Export Development Corporation)	25,768,027	95,450,065
Finance—		
Canadian Commercial Bank		72,936,360
Ottawa Civil Service Recreational Association	14,228	284,686
Saint John Harbour Bridge Authority		12,523,963
Town of Oromocto	597	4,161
Town of Oromocto Development Corporation	15,359	282,151
	30,184	*86,031,321*
Fisheries and Oceans—		
Canadian producers of frozen groundfish	113,158	629,972
Groundfish processors		192,889
Haddock fishermen	10,070	1,359,570
	123,228	*2,182,431*
Indian Affairs and Northern Development—		
British Yukon Railway Company		4,500,000
Canadian Arctic Producers Co-operative Limited	6,029	
Chippewa Band of Kettlepoint		65,000
Council for Yukon Indians		4,799,357
Eskimo loan fund	259,341	2,740,882
Indian economic development	2,493,976	48,920,296
Indian housing assistance	875	4,822,615
Native claimants	237,920	91,328,001
	2,998,141	*157,176,151*
Labour—		
Provincial workers' compensation boards		4,595,000
National Defence—		
Canadian Forces housing projects	596,603	15,093,792
Public Works—		
Burgeo Leasing Limited	11,697	148,527
Eurocan Pulp and Paper Co Ltd	100,974	1,125,000
Oil refinery terminal wharf at Come-by-Chance, Newfoundland		19,311,904
Sydney Steel Corporation		5,218,162
	112,671	*25,803,593*
Regional Industrial Expansion—		
Canadian defence industry	498,787	10,883,466
Enterprise development program	186,957	14,894,464
Footwear and tanning industries adjustment program and Industrial and regional development program	345,578	1,250,000
	1,031,322	*27,027,930*
Solicitor General—		
Paroles		14,025
Supply and Services—		
Canadian Commercial Bank		15,189,000
Defence production loan account		16,724,007
		31,913,007
Transport—		
Coast Ferries Limited		100,000
Corporation of the City of Montreal	20,073	558,697
Hamilton Harbour Commissioners	52,065	966,428
Northern Transportation Company Limited		7,000,000
Port Alberni Harbour Commission	70,306	855,359
Thunder Bay Harbour Commission	25,117	285,595
	167,561	*9,766,079*
Veterans Affairs—		
Commonwealth War Graves Commission		61,704
Total other miscellaneous	*34,851,456*	*558,497,972*
Total miscellaneous	35,541,729	622,777,183
Total loans, investments and advances	**3,884,647,870**	**36,875,193,308[3]**
FOREIGN EXCHANGE ACCOUNTS—		
International reserves held in the Exchange Fund Account		3,458,318,723
Transfer of profit	51,358,153	
International Monetary Fund—Subscriptions		4,670,138,140
Transfer of profit	23,908,435	
Total foreign exchange accounts	**75,266,588**	**8,128,456,863**
CASH—		
Interest on bank deposits	**278,439,158**	**4,744,273,623**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—		
Interest on loans to the Unemployment Insurance Account—Finance	**223,936,124**	**2,985,948**
OTHER ACCOUNTS—		
Government's holdings of unmatured debt		377,931,419
Interest $20,494,715		
Transfer of profit 8,999,931		
	29,494,646	
Interest on investment *re:* military purchases—Supply and Services	20,700,508	406,536,946
Rental income from properties—Public Works—		
Rental—		
Residential buildings $4,389,954		
Office and administrative buildings 3,377,128		
Other rentals 643,900		
	8,410,982	
Supply revolving fund—Supply and Services	7,072,140	
Eldorado Nuclear Limited—Regional Industrial Expansion	1,198,595	
Self-Supporting Airports and Associated Ground Services revolving fund—Transport	912,459	
Recovery from defaulted guaranteed loans—		
Miscellaneous—Indian Affairs and Northern Development—		
Interest $486,402		
Other 117,045		
	603,447	
Canada Lands Company—Public Works—		
Vieux Port de Québec	262,006	
Mirabel	166,593	
Government Telecommunications Agency revolving fund—Communications	423,014	
Interest on loans to employees posted abroad—National Defence	370,206	
Concessions in government-owned facilities—Public Works—		
Other	328,485	
Gulf Oil Canada Ltd—Public Works	310,495	
Public buildings and properties—National Revenue—		
Rental	131,691	
Electrical Reduction Co Ltd—Public Works	101,471	
Interest on sale of irrigated land—Agriculture—		
Other	25,195	
Small Craft Harbours—Fisheries and Oceans	24,673	
Interest on long term debt—Fisheries and Oceans	21,372	
Department owned housing—Employment and Immigration—		
Rental	16,194	
Town of Mount Pearl—Public Works	2,648	

Return on investments —*Concluded*

		Amount realized in 1985-86[1]	Amount invested at March 31, 1986[2]
		$	$
Loans and advances to persons posted abroad—RCMP—Solicitor General—			
Interest	$2,504		
Transfer of profit	69		
		2,573	
Sundries—Public Works—			
Interest	$ 77,069		
Other	221,603		
		298,672	
Sundries—Veterans Affairs—			
Other		8,724	
Sundries—External Affairs—			
Other		3,178	
Total other accounts		**78,889,967**	**784,468,365**
TOTAL RETURN ON INVESTMENTS		**4,533,178,987**	**49,735,378,187**

	Amount realized in 1985-86[1]	Amount invested at March 31, 1986[2]
	$	$
Summary—		
Interest	2,230,824,675	
Transfer of profit	2,005,593,035	
Dividends	287,498,100	
Rental income from properties	8,558,867	
Other	704,230	
Total	**4,533,178,987**	

[1] The amounts reported in this column represent interest unless otherwise indicated.
[2] The amounts reported in this column represent the closing balances of asset accounts as at March 31, 1986. They generally do not represent amounts of principal on which interest is calculated and/or dividends paid.
[3] This amount does not include the provision for valuation of $9.7 million.

Travel expenses of ministers and parliamentary secretaries

	Vote	Amount
		$
AGRICULTURE		
Ministers—		
Hon G Merrithew	35	41,789
Hon J Wise	1	36,825
Parliamentary Secretary—		
P Blais	1	3,901
COMMUNICATIONS		
Minister—		
Hon M Masse	1	14,955
Parliamentary Secretary—		
J Edward	1	943
CONSUMER AND CORPORATE AFFAIRS		
Minister—		
Hon M Coté	1	90,617
Parliamentary Secretary—		
B Domm	1	3,960
EMPLOYMENT AND IMMIGRATION		
Ministers—		
Hon F MacDonald	1	42,577
Hon W F McLean	1	46,135
Parliamentary Secretaries—		
J G Hudon	1	8,731
G Weiner	1	1,789
ENERGY, MINES AND RESOURCES		
Ministers—		
Hon P Carney	1	101,955
Hon REJ Layton	1	64,563
Parliamentary Secretaries—		
G Fretz	1	5,239
J McDermid	1	6,825
F Oberle	1	57
ENVIRONMENT		
Ministers—		
Hon S Blais-Grenier	1	40,089
Hon T McMillan	1	18,511
Parliamentary Secretary—		
G Gurbin	1	4,833
EXTERNAL AFFAIRS		
Ministers—		
Rt Hon J Clark	1	113,718
Hon J Kelleher	1	46,496
Hon C Mayer	1	27,075
Hon M Vézina	1	59,522
Parliamentary Secretaries—		
C Cook	1	5,094
J G Hudon	1	17,594
M Landry	1	3,048
G Weiner	1	6,382
Canadian International Development Agency		
Minister—		
Hon P Beatty	40	4,888
Parliamentary Secretaries—		
S Badali	40	6,693
H Crosby	40	2,659
B Friesen	40	4,764
G Weiner	40	1,900
FINANCE		
Ministers—		
Hon B McDougall	1	47,203
Hon M Wilson	1	40,757
Parliamentary Secretaries—		
C Lanthier	1	1,210
P Vincent	1	3,300
FISHERIES AND OCEANS		
Ministers—		
Hon J Fraser	1	10,986
Hon T E Siddon	1	4,181
Parliamentary Secretary—		
M Gass	1	1,365
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Minister—		
Hon D Crombie	1	131,568
Parliamentary Secretary—		
G Fretz	1	2,065
JUSTICE		
Minister—		
Hon J C Crosbie	1	48,756
Parliamentary Secretary—		
C Speyer	1	6,791
LABOUR		
Minister—		
Hon B McKnight	1	46,917
Parliamentary Secretary—		
J Price	1	3,287
NATIONAL DEFENCE		
Minister—		
Hon E Nielsen	1	14,818
Associate Minister—		
Hon H Andre	1	22,978
Parliamentary Secretary—		
R Wenman	1	6,374
NATIONAL HEALTH AND WELFARE		
Minister—		
Hon J Epp	1	91,181
Parliamentary Secretary—		
G Bertrand	1	4,742
FITNESS AND AMATEUR SPORT PROGRAM		
Minister—		
Hon O Jelinek	50	46,922
NATIONAL REVENUE		
Customs and Excise		
Ministers—		
Hon P Beatty	1	20,477
Hon E MacKay	1	29,286
Parliamentary Secretaries—		
B Valcourt	1	400
P Vincent	1	4,569
PRIVY COUNCIL		
Prime Minister—		
Rt Hon B Mulroney	1	27,650
Deputy Prime Minister—		
Hon E H Nielsen	1	395
President of the Privy Council—		
Hon R Hnatyshyn	1	12,464
Leader of the Government in the Senate—		
Hon D Roblin	1	1,612
PUBLIC WORKS		
Minister—		
Hon Roch LaSalle	1	37,013
Parliamentary Secretary—		
R Stewart	1	248
REGIONAL INDUSTRIAL EXPANSION		
Ministers—		
Hon A Bissonnette	1	112,271
Hon T McMillan	1	26,739
Hon J Murta	1	80,563
Hon S Stevens	1	79,147
Parliamentary Secretary—		
M B Tardiff	1	3,134
SCIENCE AND TECHNOLOGY		
Ministers—		
Hon F J Oberle	1	9,868
Hon T Siddon	1	10,004
Parliamentary Secretaries—		
B Briscoe	1	68
C Lanthier	1	433
B Valcourt	1	106
SECRETARY OF STATE		
Ministers—		
Hon B Bouchard	1	36,631
Hon A Champagne	1	45,201
Hon O Jelinek	1	2,328
Hon W McLean	1	21,037
Hon J Murta	1	17,613
Parliamentary Secretary—		
M Landry	1	4,309
Status of Women—Office of the Co-ordinator		
Minister—		
Hon W McLean	50	26,700

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount
		$
SUPPLY AND SERVICES		
Ministers—		
Hon H Andre	1	5,365
Hon F Holtman (Acting for Minister)	1	515
Hon S McInnes	1	5,699
SOLICITOR GENERAL		
Ministers—		
Hon P Beatty	1	33,747
Hon E MacKay	1	9,224
Parliamentary Secretary—		
G Towers	1	649
TRANSPORT		
Ministers—		
Hon B Bouchard (State)	1	5,536
Hon S Blais-Grenier (State)	1	400
Hon DF Mazankowski	1	6,486
Parliamentary Secretary—		
M Forrestall	1	522
TREASURY BOARD		
Minister—		
Hon R De Cotret	1	40,932
VETERANS AFFAIRS		
Minister—		
Hon G Hees	1	6,766
Parliamentary Secretary—		
D MacKenzie	1	457

SECTION 12

1985-86
PUBLIC ACCOUNTS

Other Miscellaneous Information

CONTENTS

	Page
Statement of exemptions or reductions of oil export charges (Energy, Mines and Resources)	12.2
Distribution of operating and capital expenditures for 1985-86 (External Affairs)	12.3
Expenditures for Canadian representation at international conferences and meetings (External Affairs)	12.5
Travel expenses for Canadian representation at international conferences and meetings (External Affairs)	12.6
Compensation payments and administration expenses (Labour)	12.7
Salaries of parliamentary secretaries to ministers (Parliament)	12.8
Statement of indemnities, allowances and travel expenses paid in 1985-86 (Parliament)	12.9
Salaries and allowances to Ministers of State (Privy Council)	12.12
Statement of election expenditures (Privy Council)	12.13
Expenditures by institution (Solicitor General)	12.14
Details of amounts transferred to other ministries to supplement provisions of other votes (Treasury Board)	12.17

ENERGY, MINES AND RESOURCES
National Energy Board
Statement of exemptions or reductions of oil export charges

Note: this statement provides details for all exemptions or reductions of oil export charges of $1,000 or over. This information is required by Section 12(2) of the Energy Administration Act.

Order exempting from export charges the exportation from Canada of oil other than oil products on condition that an equivalent volume of such oil is returned to Canada. Order-in-Council PC 1976-359 dated February 18, 1976 and amending Orders-in-Council PC 1976-3091 dated December 16, 1976, PC 1977-2946 dated October 20, 1977 and PC 1979-1117 dated April 4, 1979:

	$
Imperial Oil Ltd	96,007
Petro-Canada Products	182,186
Shell Canada Ltd	8,565,331
Sunoco Inc	2,790,224
	11,633,748

Order exempting from export charges the exportation from Canada of oil to be used for experimental or testing purposes. Order-in-Council PC 1977-2183 dated July 28, 1977:

Amoco Canada Petroleum Company Ltd	4,489
Remissions of less that $1,000	198
	4,687

Order exempting from export charges or reducing the export charges on certain exports of oil other than oil products. Order-in-Council PC 1984-3889 dated December 6, 1984 as amended by Order-in-Council PC 1986-292 dated January 30, 1986:

	$
Amoco Company of Canada Ltd	63,979
Dome Petroleum Limited	1,393,624
Husky Oil Operations Ltd	92,769
Imperial Oil Limited	1,495,922
Koch Oil Company Ltd	763,813
Mobil Oil Company Ltd	340,312
Murphy Oil Company Ltd	80,188
Northridge Petroleum Market	142,029
Petro-Canada Products Inc	260,899
Shell Canada Ltd	2,083,840
Texaco Canada Ltd	5,697
	6,723,072
Total	18,361,507

EXTERNAL AFFAIRS
Distribution of operating and capital expenditures for 1985-86

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Headquarters	93,071,788	92,382,232	185,454,020	12,113,891	197,567,911
DIPLOMATIC POSTS—					
Algeria	1,400,130	1,924,647	3,324,777	190,256	3,515,033
Argentina	934,326	1,103,800	2,038,126	176,587	2,214,713
Australia	1,305,241	961,247	2,266,488	267,905	2,534,393
Austria and Permanent Delegation to the Conference on Mutual and Balance Forces Reduction	2,262,369	1,998,337	4,260,706	143,686	4,404,392
Bangladesh	978,589	820,308	1,798,897	263,485	2,062,382
Barbados	1,501,423	1,314,084	2,815,507	1,190,540	4,006,047
Belgium	2,860,434	4,229,212	7,089,646	526,795	7,616,441
Brazil	1,362,556	1,176,004	2,538,560	204,250	2,742,810
Britain	9,966,828	8,022,506	17,989,334	8,047,471	26,036,805
Cameroun	931,672	1,416,084	2,347,756	259,926	2,607,682
Chile	992,306	965,799	1,958,105	118,076	2,076,181
China, People's Republic of	2,420,032	1,415,287	3,835,319	5,223,507	9,058,826
Colombia	1,262,028	784,793	2,046,821	166,297	2,213,118
Costa Rica	1,071,275	1,172,440	2,243,715	174,477	2,418,192
Cuba	1,226,086	1,123,071	2,349,157	218,052	2,567,209
Czechoslovakia	1,043,597	984,013	2,027,610	92,959	2,120,569
Denmark	983,601	591,726	1,575,327	39,869	1,615,196
Ecuador	377,983	410,617	788,600	44,720	833,320
Egypt, Arab Republic of	1,939,462	2,145,506	4,084,968	502,296	4,587,264
Ethiopia	719,905	721,627	1,441,532	247,250	1,688,782
Finland	554,709	362,295	917,004	94,654	1,011,658
France	7,846,598	9,130,340	16,976,938	1,153,957	18,130,895
Gabon	258,311	427,259	685,570	103,155	788,725
Germany	4,182,286	3,087,727	7,270,013	553,431	7,823,444
Ghana	792,093	810,562	1,602,655	172,034	1,774,689
Greece	1,216,574	739,296	1,955,870	84,069	2,039,939
Guatemala	560,859	658,477	1,219,336	117,362	1,336,698
Guyana	747,008	1,147,436	1,894,444	132,223	2,026,667
Haiti	1,341,613	955,656	2,297,269	203,992	2,501,261
Holy See	402,360	401,835	804,195	637,496	1,441,691
Hungary	840,267	816,279	1,656,546	129,800	1,786,346
India	3,694,570	3,633,379	7,327,949	922,194	8,250,143
Indonesia	1,796,500	2,452,345	4,248,845	326,739	4,575,584
Iran	164,695	524,870	689,565	14,562	704,127
Iraq	1,057,056	1,135,777	2,192,833	131,963	2,324,796
Ireland	731,567	533,590	1,265,157	32,841	1,297,998
Israel	1,553,424	2,011,866	3,565,290	182,761	3,748,051
Italy	3,163,379	2,947,664	6,111,043	301,434	6,412,477
Ivory Coast	1,736,617	2,148,183	3,884,800	168,013	4,052,813
Jamaica	1,642,515	1,627,766	3,270,281	317,256	3,587,537
Japan	7,456,144	6,139,148	13,595,292	1,054,656	14,649,948
Jordan	907,361	990,584	1,897,945	54,193	1,952,138
Kenya	1,793,103	1,133,929	2,927,032	356,644	3,283,676
Korea	1,412,868	2,539,422	3,952,290	188,837	4,141,127
Kuwait	946,625	1,210,162	2,156,787	98,802	2,255,589
Lebanon	521,126	464,603	985,729	5,447	991,176
Malaysia	1,043,654	1,616,584	2,660,238	413,391	3,073,629
Mexico	2,142,415	2,210,563	4,352,978	226,261	4,579,239
Morocco	715,785	595,997	1,311,782	124,373	1,436,155
Netherlands	1,828,530	1,185,562	3,014,092	102,994	3,117,086
New Zealand	710,427	615,628	1,326,055	36,376	1,362,431
Nigeria	1,204,010	2,082,929	3,286,939	680,332	3,967,271
Norway	728,983	725,012	1,453,995	34,022	1,488,017
Pakistan	1,860,863	1,039,552	2,900,415	238,454	3,138,869
Peru	1,194,854	1,144,659	2,339,513	255,029	2,594,542
Philippines	1,721,686	2,118,052	3,839,738	1,572,300	5,412,038
Poland	1,401,279	1,441,947	2,843,226	328,820	3,172,046

EXTERNAL AFFAIRS
Distribution of operating and capital expenditures for 1985-86—*Continued*

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Portugal	834,507	645,544	1,480,051	303,671	1,783,722
Romania	922,200	1,038,812	1,961,012	428,565	2,389,577
Saudi Arabia	1,256,688	1,185,728	2,442,416	1,801,574	4,243,990
Senegal	982,978	1,108,906	2,091,884	73,473	2,165,357
Singapore	1,612,383	1,684,965	3,297,348	2,614,371	5,911,719
South Africa	923,523	632,282	1,555,805	132,584	1,688,389
Spain	1,204,490	895,005	2,099,495	113,080	2,212,575
Sri Lanka	716,230	614,633	1,330,863	162,249	1,493,112
Sweden	1,436,197	1,381,612	2,817,809	82,792	2,900,601
Switzerland	1,426,120	1,050,508	2,476,628	111,601	2,588,229
Syria	285,703	1,421,228	1,706,931	246,481	1,953,412
Tanzania	1,055,250	1,090,493	2,145,743	275,636	2,421,379
Thailand	2,247,245	2,126,627	4,373,872	377,542	4,751,414
Trinidad and Tobago	1,728,599	1,642,010	3,370,609	236,983	3,607,592
Tunisia	831,386	663,081	1,494,467	205,353	1,699,820
Turkey	757,325	990,762	1,748,087	184,951	1,933,038
Union of Soviet Socialist Republics	2,394,295	1,851,192	4,245,487	539,228	4,784,715
United States of America	8,510,181	7,992,453	16,502,634	2,623,112	19,125,746
Venezuela	1,430,697	1,133,678	2,564,375	82,304	2,646,679
Yugoslavia	1,681,210	1,292,115	2,973,325	407,387	3,380,712
Zaire	1,044,544	975,024	2,019,568	393,336	2,412,904
Zambia	669,533	437,937	1,107,470	160,495	1,267,965
Zimbabwe	805,390	635,771	1,441,161	180,924	1,622,085
CONSULAR POSTS—					
Atlanta, USA	1,284,811	1,324,761	2,609,572	55,807	2,665,379
Boston, USA	1,692,505	1,870,026	3,562,531	240,434	3,802,965
Buffalo, USA	1,126,810	534,189	1,660,999	84,865	1,745,864
Chicago, USA	1,733,333	1,690,475	3,423,808	111,625	3,535,433
Cleveland, USA	950,185	850,786	1,800,971	43,426	1,844,397
Dallas, USA	1,238,411	1,446,380	2,684,791	26,104	2,710,895
Dayton, USA	53,269	279	53,548	1,631	55,179
Detroit, USA	1,406,446	979,671	2,386,117	95,344	2,481,461
Dusseldorf, Germany	566,096	461,692	1,027,788	24,682	1,052,470
Glasgow, UK	412,025	197,448	609,473	3,112	612,585
Hamburg, Germany	667,251	486,094	1,153,345	39,704	1,193,049
Houston, USA	51,762	570	52,332		52,332
Los Angeles, USA	2,165,480	2,393,993	4,559,473	61,847	4,621,320
Marseille, France	637,436	531,003	1,168,439	28,312	1,196,751
Melbourne, Australia	453,013	608,887	1,061,900	196,080	1,257,980
Milan, Italy	834,089	853,509	1,687,598	45,423	1,733,021
Minneapolis, USA	1,038,127	975,800	2,013,927	153,853	2,167,780
Munich, Germany	511,001	831,754	1,342,755	3,406	1,346,161
New York, USA	3,604,464	6,544,131	10,148,595	254,603	10,403,198
Philadelphia, USA	742,075	830,882	1,572,957	18,281	1,591,238
San Francisco, USA	1,562,130	1,406,482	2,968,612	57,587	3,026,199
Sao Paulo, Brazil	695,675	458,075	1,153,750	499,397	1,653,147
Seattle, USA	1,435,136	1,019,544	2,454,680	83,988	2,538,668
Strasbourg, France	385,168	539,531	924,699	18,758	943,457
Sydney, Australia	1,011,271	1,106,758	2,118,029	116,255	2,234,284
West Berlin, Germany	278,720	205,798	484,518	18,915	503,433
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS—					
North Atlantic Council, Brussels	1,748,431	746,839	2,495,270	75,457	2,570,727
Organization for Economic Co-operation and Development, Paris	784,180	512,125	1,296,305	64,394	1,360,699
Permanent Mission of Canada to the European Communities, Brussels	1,260,668	418,503	1,679,171	5,379	1,684,550
Permanent Mission of Canada to the Organization of American States, Washington	205,945	211,754	417,699	52,144	469,843
Permanent Mission of Canada to the United Nations, Geneva	2,343,682	2,064,291	4,407,973	163,006	4,570,979
Permanent Mission of Canada to the United Nations, New York	1,855,415	2,866,467	4,721,882	91,477	4,813,359

EXTERNAL AFFAIRS
Distribution of operating and capital expenditures for 1985-86—*Concluded*

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
OTHER POSTS—					
Abu Dhabi, United Arab Emirates	600,701	346,292	946,993	11,979	958,972
Bamako, Mali	322,494	251,827	574,321	59,275	633,596
Conakry, Guinea	333,972	487,746	821,718	106,695	928,413
Frankfurt, Germany	309,548	407,643	717,191	32,308	749,499
Kigali, Rwanda	299,668	300,492	600,160	60,648	660,808
Niamey, Niger	355,237	415,317	770,554	91,941	862,495
Perth, Australia	236,732	400,843	637,575	3,178	640,753
Victoria, Hong Kong	3,519,688	4,607,823	8,127,511	1,173,530	9,301,041
Total	265,954,069	263,147,121	529,101,190	57,775,704	586,876,894

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	$
Agence de coopération culturelle et technique	56,176
Commonwealth Heads of Government	284,932
Economic Summit	95,201
Non-Proliferation Treaty Review	63,536
Security and Cooperation in Europe—Cultural Forum	97,586
United Nations Educational, Scientific and Cultural Organization	346,368
United Nations General Assembly	766,942
Miscellaneous Conferences and Meetings	275,690
Total	1,986,431

EXTERNAL AFFAIRS
Travel expenses for Canadian representation at international conferences and meetings

Agence de coopération culturelle et technique—$44,109
Member of the House of Commons
Vézina Hon M.
Canadian International Development Agency
Lévesque M.
External Affairs
Baillargeon C, Beaulieu R, Chouinard D, Clark L S, Hubert J-P, Laverdure C, St-Pierre C.
Provincial Government
Bax J, Lécuyer Hon G, Martin N, Ouellet Hon J-P, Rioux F.

Commonwealth Heads of Government—$130,425
Members of the House of Commons
Clark Rt Hon J, Mulroney Rt Hon B.
Canadian International Development Agency
McAskie C.
External Affairs
Armstrong D, Bergbusch E, Doyle A M, Morden R, Smith R, Sullivan A, Taylor J, White J.
Prime Minister's Office
Brownlee B, Doucet J A, Fowler R, Fox B, Gratton M, Lortie M, Norquay G, Pristanski B.
Privy Council Office
Tellier P.

Economic Summit—$52,031
Members of the House of Commons
Clark Rt Hon J, Mulroney Rt Hon B, Wilson Hon M.
External Affairs
Berry M, Chambers W, Higginbotham J, Johnstone V, Ostry S, Smith G.
Finance
Burns P, Cohen M, Drabble D.
Prime Minister's Office
Boucher L, Bregg P, Brownlee B, Charron A, Côté-O'Hara J, Doucet J A, Fow W, Godbout G, Gratton M, Gruber J, Krauss M, Lortie M, McMillan C, McRobb R, Murray S, Ohrt P, Pichet H, Roy B.
Privy Council Office
Fowler R, Groulx P, Patterson S.
Royal Canadian Mounted Police
Beaulieu Y, Thériault C.

Non-Proliferation Treaty Review—$63,648
Members of the House of Commons
Allmand Hon W, Stackhouse R, Waddell I.
Atomic Energy Control Board
Casterton J, Duncan R M.
External Affairs
Grinius M R, Massip I, Moher M J, Roche D J, Sinclair J E.

Security and Cooperation in Europe—Cultural Forum—$80,936
Communications
Turgeon R.
External Affairs
Advokaat A, Duval M, Hardy J E G, Rabinovitch C.
Non-Government Delegates
Barlow C, Fleck P, Fulford R, Henault D, Jensen D, Kreisel H, Lemoyne-Rivard S, Maillet A.

United Nations Educational, Scientific and Cultural Organization—$302,450
Members of the House of Commons
Desjardins G, Friesen B, Joncas J-L, Plamondon L, Vézina Hon M.
External Affairs
Bradley V, Clark I, Davis C, Lawless H, Poirier G, Rabinovitch C.
Secretary of State
Millons J M.
Status of Women
Gold S.
Provincial Governments
Page G.
Non-Government Delegates
Fournier F, Harrison J, Hemphill D, McPhail T, Morrow C, Page E, Thomson S, Warren G.

United Nations General Assembly—$694,212
Members of the Senate
MacDonald Hon F, Roblin Hon D, Rousseau Hon Y.
Members of the House of Commons
Axworthy Hon L, Bernier G, Brightwell H, Browes P, Cadieux Hon P, Chartrand G, Comeau G, Della Noce V, Friesen B, Frith Hon D, Gervais A, Gravel M, Grisé R, Halliday B, Hamelin C, Heap D, Horner B, Jepson J, Kindy A, Ladouceur F, MacDougall J, Manly J, Marin C-E, McCuish L, Nunziata J, Orlikow D, Plamondon L, Ravis D, Valcourt Hon B, Witer A.
External Affairs
Beaulieu L, Benoit R, Carroll H, Claypool L, DiMonte C, Duguay L, Gérin F, Gwozdecky M, Horner S, Hynes R, Kirsch P, Lafrance A, Lonergan T, Mains K, Martin S, McRae P, Milner B, Mitchell B, Morrison J, Munroe L, Niemann L, Remus B, Roche D, Sinclair J, Scott-Hankey N, Smith G, Vamos-Goldman A, Weidman L.
Non-Government Delegates
Bernier I, Dery M E, Gertle A, Holmes J, Kharas F, Kontak W, Miller J, Nevitt J, Rémillard G, Zehmer A.

Miscellaneous Conferences and Meetings—$184,197
Members of the House of Commons
Clark Rt Hon J, Harvey Hon A, Hudon J-G, Kelleher Hon J, MacDonald Hon F, Wilson Hon M.
Canadian International Development Agency
Brady P, Saint Martin J G.
Employment and Immigration
Hick P, Musgrove W.
External Affairs
Bailey M, Bauer W E, Beaudoin D, Berry S, Boisjoli J, Brady S, Chambers B, Clark L, Comeau D, Couturier J, Delvoie L A, Delworth W T, Denis G, Duval M, Fountain B, Frazer P, Gurinow H, Higginbotham J, Jenkins W J, Johnstone B V, Kaarsgard D, Kergin M, King F, Loranger J, Lyon A, Mason P, Massé M, Mathys F, Morden R, O'Shea K, Ostry S, Paquet G, Patenaude R, Potvin A, Richardson R L, Scott-Hankey N, Sheppard M S, Smith G, St-Pierre C, Sullivan A, Swords C, Taylor J H, Weekes J, Weir G, White J.
Finance
Coleman J C.
National Defence
Anderson J F, Drabble B, Glorieux G, MacKenzie B, Mathewson A de W, McCutchan D, McIntosh N, Rémillard R, Shannon G, Simonds C R, Thériault G C E.
Secretary of State
Page E.
Provincial Governments
Bérubé N, Comeault S, Herman T, Pinet A, Rioux F, Roy G, Shipley A, Wells G.

LABOUR
Compensation payments and administration expenses

Details	Compensation payments	Administration expenses	Total payments
	$	$	$
Newfoundland	447,369	61,635	509,004
Prince Edward Island	197,155	30,915	228,070
Nova Scotia—Federal	2,032,910	612,225	2,645,135
Nova Scotia—Cape Breton Development Corporation (CBDC)	8,472,374	750,576	9,222,950
Nova Scotia—CBDC (Section 9a)	3,153,006	53,164	3,206,170
Nova Scotia—Old silicosis	689,983	9,291	699,274
New Brunswick	632,898	123,592	756,490
Quebec	7,153,349	915,881	8,069,230
Ontario	10,935,028	2,669,962	13,604,990
Manitoba	1,203,867	402,405	1,606,272
Saskatchewan	1,619,580	282,264	1,901,844
Alberta	2,838,030	954,359	3,792,389
British Columbia	3,325,219	841,212	4,166,431
Payments respecting locally engaged employees outside Canada	2,197		2,197
Supplementary compensation to certain widows and dependent children of seamen	10,393		10,393
Compensation to Quebec casual employees TB 1979-29	22,300		22,300
Reimbursements made to Workers' Compensation Board (WCB) for overpayments of compensation			
Excess monies paid to claimants (subrogation cases)	494,703		494,703
Salary recovered and returned to Government departments (subrogation cases)	524,682		524,682
Legal, medical, professional expenses (subrogation cases)	51,455		51,455
	43,806,498	7,707,481	51,513,979
Less: recoveries			
Administration expenses recovered from Crown agencies		2,218,341	2,218,341
Claim costs recovered from Crown agencies	18,370,977		18,370,977
Recoveries from responsible third parties (subrogation)	1,306,237		1,306,237
Overpayments of compensation recovered from claimants	2,496		2,496
	19,679,710	2,218,341	21,898,051
Net expenditures	24,126,788[1][2]	5,489,140[3]	29,615,928

(1) Includes the net payments of compensation respecting:
(a) Government employees (Government Employees Compensation Act);
(b) merchant seamen (Merchant Seamen Compensation Act); and
(c) employees of mines who contracted silicosis prior to acquisition of mines by CBDC.

(2) Includes $22,300 compensation to Quebec casual employees TB 1979-29.

(3) Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.
The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are processed and paid by the WCB of Alberta.

PARLIAMENT
House of Commons
Salaries of parliamentary secretaries to ministers

Names	Parliamentary secretary to	Amount
		$
Bertrand G	Minister of National Health and Welfare November 1, 1984 to November 24, 1986	9,250
Blais P	Minister of Agriculture November 1, 1984 to November 24, 1986	9,250
Bradley B	Minister of Supply and Services November 1, 1984 to November 24, 1986	9,250
Cook C	Secretary of State for External Affairs November 25, 1985 to November 24, 1986	3,270
Dick P	President of the Privy Council February 27 to November 24, 1985 and President of the Treasury Board November 25, 1985 to November 24, 1986	9,250
Domm B	Minister of Consumer and Corporate Affairs November 1, 1984 to November 24, 1986	9,250
Edwards J	Minister of Communications November 25, 1985 to November 24, 1986	3,270
Forrestall JM	Minister of Transport November 1, 1984 to November 24, 1986	9,250
Fretz G	Minister of Indian Affairs and Northern Development November 1, 1984 to November 24, 1985 and Minister of State (Mines) November 25, 1985 to November 24, 1986	9,250
Gass M	Minister of Fisheries and Oceans November 1, 1984 to November 24, 1986	9,250
Gurbin GM	Minister of Environment November 1, 1984 to November 24, 1986	9,250
Gustafson L	Prime Minister November 1, 1984 to November 24, 1986	9,250
Hudon J-G	Minister of Employment and Immigration November 1, 1984 to November 24, 1985 and Minister for External Relations November 25, 1985 to November 24, 1986	9,250
Kilgour D	Minister for External Relations November 1, 1984 to November 24, 1985 and Minister of Indian Affairs and Northern Development November 25, 1985 to November 24, 1986	9,250
Landry M	Secretary of State of Canada November 1, 1984 to November 24, 1985 and Minister for International Trade November 25, 1985 to November 24, 1986	9,250
Lanthier C	Minister of Finance November 1, 1984 to November 24, 1985 and Minister of State for Science and Technology November 25, 1985 to November 24, 1986	9,250
Lewis D	President of the Treasury Board November 1, 1984 to November 24, 1985 and President of the Privy Council November 25, 1985 to November 24, 1986	9,250
McDermid J	Minister of Energy, Mines and Resources November 1, 1984 to November 24, 1986	9,250
McInnes S	Minister for International Trade November 1, 1984 to October 31, 1985	3,537
McKenzie D	Minister of Veterans Affairs November 1, 1984 to November 24, 1986	9,250
Oberle F	Minister of State (Mines) November 1, 1984 to November 24, 1985	5,852
Price J	Minister of Labour November 1, 1984 to November 24, 1986	9,250
Scott G	Minister of Communications November 1, 1984 to November 24, 1985 and Secretary of State of Canada November 25, 1985 to November 24, 1986	9,250
Speyer C	Minister of Justice and Attorney General of Canada November 1, 1984 to November 24, 1986	9,250
Stewart R	Minister of Public Works November 1, 1984 to November 24, 1986	9,250
Tardif MB	Minister of Regional Industrial Expansion November 1, 1984 to November 24, 1986	9,250
Towers G	Solicitor General November 1, 1984 to November 24, 1986	9,250
Valcourt B	Minister of State for Science and Technology November 1, 1984 to November 24, 1985 and Minister of National Revenue November 25, 1985 to November 24, 1986	9,250
Vincent PH	Minister of National Revenue November 1, 1984 to November 24, 1985 and Minister of Finance November 25, 1985 to November 24, 1986	9,250
Weiner G	Secretary of State for External Affairs November 1, 1984 to November 24, 1985 and Minister of Employment and Immigration November 25, 1985 to November 24, 1986	9,250
Wenman R	Minister of National Defence November 1, 1984 to November 24, 1986	9,250
		265,679

PARLIAMENT
The Senate
Statement of indemnities, allowances and travel expenses paid in 1985-86

Honourable Members of The Senate	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Adams W	54,975	8,850	23,189	87,014
Anderson M	54,975	8,850	7,137	70,962
Argue H	54,975	8,850	38,437	102,262
Asselin M	54,975	8,850	10,467	74,292
Austin J	54,975	8,850	24,319	88,144
Balfour J	54,975	8,850	21,144	84,969
Barootes EW	54,975	8,850	23,468	87,293
Barrow AI	53,895	7,769	15,514	77,178
Bélisle R	54,975	8,850	8,973	72,798
Bell Hadden A E	54,975	8,850	13,126	76,951
Bielish M	54,975	8,850	16,644	80,469
Bonnell L	54,975	8,850	16,319	80,144
Bosa P	54,975	8,850	10,594	74,419
Buckwold S L	54,975	8,850	16,412	80,237
Cameron D	54,975	8,850		63,825
Charbonneau G	54,975	8,850		63,825
Allowance as Speaker of the Senate	26,175			26,175
Cools A C	54,975	8,850	15,255	79,080
Corbin E	54,975	8,850	13,061	76,886
Cottreau E	54,975	8,850	12,721	76,546
Croll D A	54,975	8,850	13,085	76,910
Davey K	54,975	8,850	12,994	76,819
David P P	52,700	8,483	4,934	66,117
De Bané P	54,975	8,850	6,173	69,998
Denis A	54,975	8,850	4,166	67,991
Deschatelets J-P	42,458	6,841	1,672	50,971
Doody C W	54,975	8,850	10,271	74,096
Allowance as Deputy-Leader of the Government	12,875			12,875
Doyle R J	54,975	8,850	8,056	71,881
Everett D D	53,175	7,050	26,976	87,201
Fairbairn J	54,975	8,850	18,191	82,016
Flynn J	54,975	8,850	7,978	71,803
Frith R	54,975	8,850	7,539	71,364
Allowance as Deputy-Leader of the Opposition	8,250			8,250
Gigantès P D	54,975	8,850	14,523	78,348
Giguère L De G	54,855	8,730	4,991	68,576
Godfrey J M	54,975	8,850	12,526	76,351
Grafstein J S	54,975	8,850	10,094	73,919
Graham B A	54,975	8,850	28,874	92,699
Guay J-P	54,975	8,850	27,544	91,369
Haidasz S	54,975	8,850	10,788	74,613
Hastings E	54,975	8,850	28,261	92,086
Hays D P	54,975	8,850	30,735	94,560
Hébert J	54,975	8,850	6,033	69,858
Hicks H D	54,975	8,850	15,063	78,888
Inman F E	54,975	8,850		63,825
Kelly W M	54,975	8,850	17,849	81,674
Kenny C	54,975	8,850	7,766	71,591
Kirby M	54,975	8,850	10,733	74,558
Kolber L	54,975	8,850	14,681	78,506
Lafond P C	54,975	8,850	231	64,056
Lang D A	52,035	5,910	4,594	62,539
Langlois L	54,975	8,850	8,516	72,341
Lapointe R	54,975	8,850	491	64,316
Lawson E M	53,295	7,170	7,891	68,356
Leblanc F	54,975	8,850	4,529	68,354
Leblanc R	54,975	8,850	11,210	75,035
Lefebvre T	54,975	8,850	3,738	67,563
Le Moyne J	54,975	8,850	572	64,397
Lewis P D	54,675	8,550	19,308	82,533
Lucier P	54,975	8,850	24,756	88,581
MacDonald F	54,975	8,850	11,882	75,707
MacDonald J M	54,975	8,850	14,837	78,662
MacEachen A J	54,975	8,850	11,046	74,871
Allowance as Leader of the Opposition	20,625			20,625
Macquarrie H	54,975	8,850	7,877	71,702
Marchand L	54,975	8,850	33,372	97,197
Marshall J	54,975	8,850	12,054	75,879
Marsden L	54,975	8,850	14,660	78,485
McElman C	54,975	8,850	10,156	73,981
McGrand F A	54,975	8,850	2,208	66,033
Molgat G L	54,975	8,850	28,267	92,092
Molson H de M	52,695	6,570	1,980	61,245
Muir R	54,975	8,850	9,721	73,546
Murray L	54,975	8,850	6,045	69,870
Neiman J	54,975	8,850	16,218	80,043
Nurgitz N	54,975	8,850	28,992	92,817
Olson H A	54,975	8,850	38,819	102,644
Perrault R J	54,975	8,850	33,091	96,916
Petten W J	54,975	8,850	15,332	79,157
Allowance as Opposition Whip	4,325			4,325
Phillips O H	54,975	8,850	21,224	85,049
Allowance as Government Whip	6,625			6,625
Pitfield P M	54,855	8,730		63,585
Riel M	54,975	8,850	5,833	69,658
Rizzuto P	54,975	8,850	2,173	65,998
Robertson B M	54,975	8,850	15,970	79,795
Robichaud L J	54,975	8,850	4,061	67,886
Roblin D	54,975	8,850	3,700	67,525
Rousseau Y	54,975	8,850	3,006	66,831
Rowe F W	54,975	8,850	18,231	82,056
Sherwood C B	54,975	8,850	6,244	70,069
Simard J-M	42,083	6,772	6,280	55,135
Sinclair I	54,975	8,850	9,495	73,320
Sparrow H O	54,975	8,850	27,672	91,497
Stanbury R J	54,975	8,850	13,543	77,368
Steuart D G	53,895	7,769	8,891	70,555
Stewart J B	54,975	8,850	20,476	84,301
Stollery P	54,975	8,850	8,553	72,378
Thériault L N	54,975	8,850	26,841	90,666
Thompson A	54,975	8,850		63,825
Tremblay A	54,975	8,850	10,523	74,348
Turner C	54,975	8,850	10,582	74,407
Van Roggen G	54,975	8,850	27,219	91,044
Walker D	54,975	8,850	5,798	69,623
Watt C	54,975	8,850	26,594	90,419
Wood D	54,975	8,850	5,545	69,370
Yuzyk P	54,975	8,850	10,471	74,296
	5,647,241	886,844	1,330,594	7,864,679

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1985-86—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Allmand Hon W	54,975	18,325	10,305	83,605
Althouse V	54,975	18,325	22,414	95,714
Allowance as Chief Other Party Whip	6,625			6,625
Andre Hon H	54,975	18,325	16,144	89,444
Angus I	54,975	18,325	26,780	100,080
Attewell W	54,975	18,325	19,800	93,100
Axworthy Hon L	54,975	18,325	31,711	105,011
Baker G	54,975	22,550	24,533	102,058
Beatty Hon P	54,975	18,325	5,179	78,479
Belsher R	54,975	18,325	47,597	120,897
Benjamin L	54,975	18,325	29,453	102,753
Berger D	54,975	18,325	10,951	84,251
Bernier G	54,975	18,325	20,869	94,169
Bertrand G	54,975	18,325	9,298	82,598
Binns P	54,975	18,325	25,919	99,219
Bissonnette Hon A	54,975	18,325	6,544	79,844
Blackburn D	54,975	18,325	14,596	87,896
Blackburn J-P	54,975	18,325	26,296	99,596
Blaikie B	54,975	18,325	28,316	101,616
Blais Hon J-J			381	381
Blais P	54,975	18,325	26,403	99,703
Blais-Grenier Hon S	54,975	18,325	1,195	74,495
Blenkarn D	54,975	18,325	19,760	93,060
Blouin A	54,975	18,325	16,590	89,890
Bosley Hon J W	54,975	18,325	5,355	78,655
Allowance as Speaker of the House of Commons	41,975			41,975
Bouchard Hon B	54,975	18,325	15,404	88,704
Boudria D	54,975	18,325	15,535	88,835
Bourgault L	54,975	18,325	7,263	80,563
Boyer P	54,975	18,325	17,776	91,076
Bradley B	54,975	18,325	19,739	93,039
Brightwell A H H	54,975	18,325	13,681	86,981
Brisco B	54,975	18,325	46,612	119,912
Broadbent Hon E	54,975	18,325	7,111	80,411
Allowance as Other Party Leader	25,275			25,275
Browes P	54,975	18,325	15,720	89,020
Caccia Hon C L	54,975	18,325	20,870	94,170
Cadieux P H	54,975	18,325	6,435	79,735
Caldwell J	54,975	18,325	21,963	95,263
Campbell C			1,875	1,875
Cardiff M	54,975	18,325	20,915	94,215
Carney Hon P	54,975	18,325	6,602	79,902
Cassidy M	54,975	18,325	5,849	79,149
Champagne Hon A	54,975	18,325		73,300
Champagne M	54,975	18,325	15,020	88,320
Charest J J	54,975	18,325	14,547	87,847
Allowance as Assistant Deputy Chairman of Committees of the Whole House	9,250			9,250
Chartrand G	54,975	18,325	10,436	83,736
Chrétien Hon J	50,133	16,711	7,925	74,769
Clark Rt Hon J	54,975	22,550	7,106	84,631
Clark L	54,975	18,325	36,918	110,218
Clifford T	54,975	18,325	24,659	97,959
Clinch R	54,975	18,325	28,228	101,528
Coates Hon R C	54,975	18,325	35,722	109,022
Cochrane D H	54,975	18,325	18,554	91,854
Collins M	54,975	18,325	38,977	112,277
Comeau G	54,975	18,325	25,663	98,963
Cook C	54,975	18,325	43,134	116,434
Allowance as Chief Government Whip	7,410			7,410
Cooper A	54,975	22,550	24,950	102,475
Copps S	54,975	18,325	17,762	91,062
Corbett R	54,975	18,325	21,711	95,011
Cossitt J	54,975	18,325	6,931	80,231
Côté C	54,975	18,325	35,570	108,870
Côté E			369	369
Côté Hon M	54,975	18,325	7,395	80,695
Crofton P	54,975	18,325	40,574	113,874
Crombie Hon D	54,975	18,325	3,802	77,102
Crosbie Hon J C	54,975	18,325	4,696	77,996
Crosby H	54,975	18,325	32,027	105,327
Crouse L R	54,975	18,325	14,851	88,151
Danis M	54,975	18,325	21,721	95,021
Allowance as Deputy Speaker and Chairman of Committees of the Whole House	22,050			22,050
Dantzer V	54,975	18,325	49,316	122,616
Darling S	54,975	18,325	9,961	83,261
Daubney D	54,975	18,325	6,859	80,159
Deans I	54,975	18,325	15,260	88,560
Allowance as Other Party House Leader	8,850			8,850
de Corneille R	54,975	18,325	16,308	89,608
de Cotret Hon R	54,975	18,325	5,405	78,705
de Jong S	54,975	18,325	39,326	112,626
Della Noce V	54,975	18,325	8,818	82,118
Deniger P			16	16
Desjardins G	54,975	18,325	22,281	95,581
Desmarais L R			7,131	7,131
Desrosiers E	54,975	18,325	9,762	83,062
Dick P	54,975	18,325	10,899	84,199
Dingwall D	54,975	18,325	31,410	104,710
Dionne M A			4,602	4,602
Domm B	54,975	18,325	19,549	92,849
Dorin M	54,975	18,325	46,457	119,757
Duguay L	54,975	18,325	33,908	107,208
Duplessis S	54,975	18,325	21,265	94,565
Edwards J	54,975	18,325	41,287	114,587
Ellis J R	54,975	18,325	11,558	84,858
Elzinga P	54,975	18,325	43,951	117,251
Epp F	54,975	22,550	30,076	107,601
Epp Hon J	54,975	18,325	15,262	88,562
Erola Hon J			271	271
Fennell S	54,975	18,325	16,819	90,119
Allowance as Chief Government Whip	4,065			4,065
Ferland M	54,975	18,325	18,435	91,735
Finestone S	54,975	18,325	13,884	87,184
Fontaine G	54,975	18,325	20,802	94,102
Forrestall J M	54,975	18,325	24,743	98,043
Foster M	54,975	18,325	24,208	97,508
Fraleigh S	54,975	18,325	20,126	93,426
Fraser Hon J A	54,975	18,325	24,300	97,600
Fretz G	54,975	18,325	25,679	98,979
Friesen B	54,975	18,325	42,751	116,051
Frith Hon D C	54,975	18,325	19,776	93,076
Fulton J	54,975	22,550	40,429	117,954
Gagliano A	54,975	18,325	11,041	84,341
Gagnon P	54,975	18,325	38,523	111,823
Garneau R	54,975	18,325	11,294	84,594
Gass M	54,975	18,325	19,279	92,579

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1985-86—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Gauthier J-R	54,975	18,325	3,678	76,978
Allowance as Chief Opposition Whip	11,475			11,475
Gérin F	54,975	18,325	18,086	91,386
Gervais A	54,975	18,325	27,776	101,076
Girard A	54,975	18,325	24,793	98,093
Gormley J	54,975	22,550	35,572	113,097
Gottselig B	54,975	18,325	34,943	108,243
Graham S	54,975	18,325	41,933	115,233
Gravel M	54,975	18,325	8,527	81,827
Gray D L	54,975	18,325	17,779	91,079
Gray Hon H	54,975	18,325	20,160	93,460
Allowance as Opposition House Leader	20,625			20,625
Greenaway L	54,975	22,550	28,090	105,615
Grisé R	54,975	18,325	9,092	82,392
Guilbault J	54,975	18,325	6,600	79,900
Guilbault J-G	54,975	18,325	14,022	87,322
Gurbin G M	54,975	18,325	19,523	92,823
Gustafson L	54,975	18,325	38,852	112,152
Halliday B	54,975	18,325	16,125	89,425
Hamelin C	54,975	18,325	20,499	93,799
Hamilton Hon A	54,975	18,325	17,586	90,886
Hardey E	54,975	18,325	20,574	93,874
Harvey A	54,975	18,325	22,078	95,378
Hawkes J	54,975	18,325	37,338	110,638
Heap D	54,975	18,325	17,939	91,239
Hees Hon G	54,975	18,325	2,314	75,614
Henderson G	54,975	18,325	17,692	90,992
Hervieux-Payette C			2,086	2,086
Hicks B	54,975	18,325	25,364	98,664
Hnatyshyn Hon R	54,975	18,325	11,294	84,594
Hockin T	54,975	18,325	20,867	94,167
Holtmann F	54,975	18,325	39,194	112,494
Hopkins L	54,975	18,325	13,803	87,103
Horner B	54,975	18,325	11,250	84,550
Hovdebo S J	54,975	18,325	30,930	104,230
Howie Hon J R	54,975	18,325	28,372	101,672
Hudon J-G	54,975	18,325	7,913	81,213
Isabelle G	54,975	18,325	1,200	74,500
Ittinuar P			1,232	1,232
Jacques C	54,975	18,325	9,804	83,104
James K	54,975	18,325	19,804	93,104
Jardine W R B	54,975	18,325	23,751	97,051
Jelinek Hon O	54,975	18,325	8,106	81,406
Jepson J	54,975	18,325	14,750	88,050
Jewett P	54,975	18,325	30,311	103,611
Johnson M	54,975	22,550	35,930	113,455
Johnston Hon D J	54,975	18,325	9,512	82,812
Joncas J-L	54,975	18,325	27,649	100,949
Jourdenais F	54,975	18,325	11,094	84,394
Kaplan Hon B	54,975	18,325	23,718	97,018
Keeper C	54,975	18,325	23,734	97,034
Kelleher Hon J	54,975	18,325	8,325	81,625
Kempling B	54,975	18,325	13,469	86,769
Kilgour D	54,975	18,325	25,606	98,906
Killens T	54,975	18,325	8,020	81,320
Kindy A	54,975	18,325	33,061	106,361
King F	54,975	18,325	48,440	121,740
Ladouceur F	54,975	18,325	6,612	79,912
Landry M	54,975	18,325	12,873	86,173
Langdon S W	54,975	18,325	21,820	95,120
Lanthier C	54,975	18,325	7,044	80,344
Lapierre Hon J	54,975	18,325	16,984	90,284
Lapointe Hon C			2,178	2,178
LaSalle Hon R	54,975	18,325	313	73,613
Lawrence Hon A	54,975	18,325	19,038	92,338
Layton Hon B	54,975	18,325	156	73,456
Leblanc N	54,975	18,325	6,123	79,423
Lesick B	54,975	18,325	44,187	117,487
Lewis D	54,975	18,325	12,283	85,583
Lopez R	54,975	18,325	9,313	82,613
MacDonald Hon F	54,975	18,325		73,300
MacDougall J	54,975	22,550	27,081	104,606
MacKay Hon E M	54,975	18,325	11,779	85,079
MacLellan R	54,975	18,325	30,866	104,166
Mailly C	54,975	18,325	9,416	82,716
Allowance as Deputy Government Whip	6,625			6,625
Malépart J-C	54,975	18,325	8,605	81,905
Malone A	54,975	18,325	57,942	131,242
Manly J	54,975	18,325	32,750	106,050
Mantha M	54,975	18,325	16,569	89,869
Marchi S	54,975	18,325	17,426	90,726
Marin C E	54,975	18,325	14,265	87,565
Martin S	54,975	18,325	14,426	87,726
Masse Hon M	54,975	18,325	3,820	77,120
Mayer Hon C	54,975	18,325	14,266	87,566
Mazankowski Hon D	54,975	18,325	7,830	81,130
McCain F	54,975	18,325	17,283	90,583
McCrossan W P	54,975	18,325	17,055	90,355
McCuish L	54,975	22,550	15,826	93,351
McCurdy H	54,975	18,325	28,325	101,625
McDermid J	54,975	18,325	15,902	89,202
McDonald L	54,975	18,325	10,773	84,073
McDougall Hon B	54,975	18,325	7,453	80,753
McGrath Hon J A	54,975	18,325	22,205	95,505
McInnes Hon S	54,975	18,325	16,158	89,458
McKenzie D	54,975	18,325	33,070	106,370
McKinnon Hon A B	54,975	18,325	45,892	119,192
McKnight Hon B	54,975	18,325	21,713	95,013
McLean Hon W	54,975	18,325	9,482	82,782
McMillan Hon T	54,975	18,325	5,206	78,506
Merrithew Hon G S	54,975	18,325	7,134	80,434
Minaker G	54,975	18,325	30,943	104,243
Mitchell M	54,975	18,325	29,919	103,219
Mitges G	54,975	18,325	17,987	91,287
Moore B	54,975	18,325	18,297	91,597
Mulroney Rt Hon B	54,975	22,550	364	77,889
Murphy R	54,975	22,550	23,948	101,473
Murta Hon J	54,975	18,325	9,044	82,344
Nicholson A	54,975	18,325	15,625	88,925
Nicholson R	54,975	18,325	16,178	89,478
Nickerson D	54,975	24,250	31,838	111,063
Nielson Hon E	54,975	22,550	9,726	87,251
Nowlan P	54,975	18,325	25,754	99,054
Nunziata J V	54,975	18,325	24,722	98,022
Nystrom L	54,975	18,325	36,679	109,979
O'Neil L I	54,975	18,325	36,561	109,861
Oberle F	54,975	22,550	20,472	97,997
Ogle B			350	350
Oostrom J	54,975	18,325	24,488	97,788
Orlikow D	54,975	18,325	26,346	99,646
Ouellet Hon A	54,975	18,325	6,705	80,005
Paproski Hon S E	54,975	18,325	27,075	100,375
Allowance as Deputy Chairman of Committees of the Whole House	9,250			9,250

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1985-86—*Concluded*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Parry J	54,975	22,550	37,322	114,847
Penner K	54,975	22,550	49,811	127,336
Pennock B	54,975	18,325	21,697	94,997
Pépin L	54,975	18,325	8,094	81,394
Peterson P	54,975	18,325	11,132	84,432
Pietz A	54,975	18,325	17,533	90,833
Plamondon L	54,975	18,325	15,512	88,812
Plourde A	54,975	18,325	19,649	92,949
Porter B	54,975	18,325	29,112	102,412
Price J	54,975	22,550	32,391	109,916
Prud'homme M	54,975	18,325	9,588	82,888
Ravis D	54,975	18,325	37,841	111,141
Redway A	54,975	18,325	15,272	88,572
Regan Hon G			2,102	2,102
Reid J	54,975	18,325	16,612	89,912
Reimer J	54,975	18,325	21,531	94,831
Ricard G	54,975	18,325	7,880	81,180
Riis N A	54,975	18,325	56,318	129,618
Roberts Hon J			1,732	1,732
Robichaud F	54,975	18,325	25,567	98,867
Robinson S J	54,975	18,325	36,797	110,097
Roche D			305	305
Rodriguez J R	54,975	18,325	20,884	94,184
Roman T	54,975	18,325	10,344	83,644
Rompkey Hon W	54,975	22,550	33,784	111,309
Rossi C	54,975	18,325	8,853	82,153
Allowance as Deputy Opposition Whip	6,625			6,625
Schellenberg T	54,975	18,325	46,328	119,628
Schellenberger S	54,975	18,325	39,579	112,879
Scott G	54,975	18,325	18,734	92,034
Scott W C	54,975	18,325	12,448	85,748
Scowen J	54,975	22,550	34,227	111,752
Shields J	54,975	22,550	62,600	140,125
Siddon Hon T	54,975	18,325	10,335	83,635
Simmons R			1,379	1,379
Skelly R	54,975	22,550	65,043	142,568
Sparrow B	54,975	18,325	34,658	107,958
Speyer C	54,975	18,325	16,340	89,640
St-Germain G	54,975	18,325	47,250	120,550
St-Julien	54,975	22,550	27,965	105,490
Stackhouse R	54,975	18,325	15,160	88,460
Stevens Hon S	54,975	18,325	839	74,139
Stewart R	54,975	18,325	18,426	91,726
Suluk T	54,975	24,250	86,381	165,606
Tardif A	54,975	18,325	22,133	95,433
Tardif M B	54,975	18,325	12,713	86,013
Taylor G	54,975	18,325	34,031	107,331
Thacker B A	54,975	18,325	33,773	107,073
Tobin B	54,975	22,550	29,399	106,924
Toupin R	54,975	18,325	12,290	85,590
Tousignant H			700	700
Towers G	54,975	18,325	24,342	97,642
Tremblay M	54,975	18,325	16,868	90,168
Tremblay M R	54,975	18,325	19,823	93,123
Tupper B	54,975	18,325	8,492	81,792
Turner B	54,975	18,325	6,024	79,324
Turner Rt Hon J N	54,975	18,325	23,327	96,627
Allowance as Leader of the Opposition	41,975			41,975
Valcourt B	54,975	18,325	13,561	86,861
Vankoughnet B	54,975	18,325	12,761	86,061
Vézina Hon M	54,975	18,325	10,462	83,762
Vincent P H	54,975	18,325	18,554	91,854
Waddell I	54,975	18,325	30,492	103,792
Warner N	54,975	18,325	6,008	79,308
Watson I			2,708	2,708
Weiner G	54,975	18,325	17,072	90,372
Wenman R	54,975	18,325	42,566	115,866
White B	54,975	18,325	45,092	118,392
Wilson G	54,975	18,325	62,348	135,648
Wilson Hon M	54,975	18,325	2,882	76,182
Winegard W C	54,975	18,325	14,726	88,026
Wise Hon J	54,975	18,325	8,557	81,857
Witer A	54,975	18,325	15,060	88,360
Yanakis A			605	605
Young N	54,975	18,325	14,886	88,186
	15,720,183	5,275,061	5,972,247	26,967,491

PRIVY COUNCIL
Salaries and allowances to Ministers of State

Names of Ministers of State	Salaries	Allowances	Total
	$	$	$
Hon A Bissonnette	37,530	2,000	39,530
Hon S Blais-Grenier	12,510	667	13,177
Hon B Bouchard	15,638	833	16,471
Hon A Champagne	37,530	2,000	39,530
Hon O J Jelinek	37,530	2,000	39,530
Hon R E Layton	37,530	2,000	39,530
Hon B J McDougall	37,530	2,000	39,530
Hon W F McLean	21,892	1,167	23,059
Hon T M McMillan	15,638	833	16,471
Hon C J Mayer	37,530	2,000	39,530
Hon G S Merrithew	37,530	2,000	39,530
Hon J B Murta	37,530	2,000	39,530
Total	365,918	19,500	385,418

PRIVY COUNCIL
Office of the Chief Electoral Officer
Statement of election expenditures—General elections and by elections

	Pre-liminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers—Fees, allowances and expenses	Election clerks—Fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Election expenses—Administration	Election expenses—Enforcement	Total
	$	$	$	$	$	$	$	$	$	$	$	$
General elections												
Prior to 1979						437						437
1979				109								109
1980						289					1,915	2,204
1984	1,596	3,960		1,459		165,213	770	393	998,377	136,918	148,989	1,457,675
Next general election	3,906					3,171						7,077
Ottawa headquarters									132,300			132,300
	5,502	3,960		1,568		169,110	770	393	1,130,677	136,918	150,904	1,599,802

Statement of election expenditures—1984 General election

	Pre-liminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers—Fees, allowances and expenses	Election clerks—Fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Election expenses—Administration	Election expenses—Enforcement	Total
	$	$	$	$	$	$	$	$	$	$	$	$
Summary												
Ontario		1,988		713		56,241	255			17,962		77,159
Quebec	1,287	1,399		232		46,699	40			59,438		109,095
Nova Scotia		167		140		5,101						5,408
Newfoundland						3,289				100		3,389
New Brunswick						5,819				2,315		8,134
Manitoba						6,573				136		6,709
British Columbia	309	360		125		18,099	111			2,896		21,900
Prince Edward Island						1,842						1,842
Saskatchewan		46				7,652		393		17,821		25,912
Alberta				61		11,535	364					11,960
Yukon						905						905
Northwest Territories				188		1,335				5,864		7,387
Ottawa headquarters									998,377	30,386	148,989	1,177,752
Special voting rules												
Maritimes and Newfoundland						123						123
	1,596	3,960		1,459		165,213	770	393	998,377	136,918	148,989	1,457,675

SOLICITOR GENERAL
Correctional Service
Expenditures by institution

	Operation and maintenance of penitentiaries	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	97,730,963	15,780,649	113,511,612
Regional Headquarters, Moncton, NB	5,594,977	826,020	6,420,997
Carlton Centre CCC, Halifax, NS	306,193	8,035	314,228
Springhill Institution, Springhill, NS	14,596,312	1,750,661	16,346,973
Dorchester Penitentiary, Dorchester, NB	16,703,359	2,689,092	19,392,451
Westmorland Institution, Dorchester, NB	4,297,010	945,093	5,242,103
Sand River CCC, Parsboro, NS	626,215	129,565	755,780
Parrtown Centre CCC, Saint John, NB		4,502	4,502
Etablissement Atlantique, Renous, NB	1,865,182	26,053,863	27,919,045
Halifax Office, Halifax, NS	1,719,584	19,308	1,738,892
Moncton Office, Moncton, NB	2,875,164	59,065	2,934,229
St John's Nfld Office, St John's, Nfld	1,108,360	18,999	1,127,359
Truro Office, Truro, NS	732,540	10,167	742,707
Sydney Office, Sydney, NS	411,151	275	411,426
Kentville Area Office, Kentville, NS	278,623	2,211	280,834
Halifax Area Office, Halifax, NS	135,060	13,393	148,453
Regional Headquarters—Montreal, Que	18,195,656	1,374,014	19,569,670
Laferriere CCC, St-Jérôme, Que	205,896	258,930	464,826
Etablissement Montée St-François, Laval, Que	5,039,479	739,255	5,778,734
Etablissement Laval, Laval, Que	16,831,943	745,513	17,577,456
Centre fédéral de formation, Laval, Que	11,644,776	820,308	12,465,084
Etablissement Donnacona Maximum, Donnacona, Que	393,244	28,186,536	28,579,780
Bureau Sud Parole, Montreal, Que	324,232		324,232
Bureau Nord Parole, Montreal, Que	653,290		653,290
Decarie Parole, Montreal, Que	671,436		671,436
Bureau Longueuil Parole, Longueuil, Que	370,118		370,118
Etablissement Leclerc, Laval, Que	15,535,581	957,580	16,493,161
Etablissement Archambault, Ste-Anne-des-Plaines, Que	12,900,773	912,160	13,812,933
Etablissement Ste-Anne-des-Plaines, Ste-Anne-des-Plaines, Que	7,732,270	1,242,258	8,974,528
Centre regional de réception, Ste-Anne-des-Plaines, Que	16,457,428	1,560,893	18,018,321
Drummondville Institution, Drummondville, Que	10,202,687	1,605,510	11,808,197
Etablissement Cowansville, Cowansville, Que	14,054,963	889,823	14,944,786
Etablissement Lamacaza, L'Annonciation, Que	8,330,319	989,250	9,319,569
Centre de développement correctionnel, Laval, Que		217,596	217,596
Etablissement No 7 Medium, Drummondville, Que		2,116,688	2,116,688
Montreal District Office, Montreal, Que	570,959	10,709	581,668
Centre Martineau CCC, Montreal, Que	368,740	4,968	373,708
Centre Ogilvy CCC, Montreal, Que	329,655	6,618	336,273
Centre Pie IX CCC, Montreal, Que	375,759	4,750	380,509
Centre Sherbrooke CCC, Montreal, Que	341,840	14,116	355,956
Centre Hochelaga CCC, Montreal, Que	331,667	1,085	332,752
Bureau Acadie Parole, Montreal, Que	347,411		347,411
Langelier CCC, St-Léonard, Que	1,543,697		1,543,697
Ville de Québec Parole, Quebec, Que	545,839	1,904	547,743
Granby Parole, Granby, Que	924,852	9,243	934,095
Rimouski Parole, Rimouski, Que	144,634	1,708	146,342
Chicoutimi Parole, Chicoutimi, Que	192,478	1,565	194,043
Trois-Rivières Parole, Trois-Rivières, Que	507,880	8,638	516,518
Benoit XV Centre CCC, Quebec, Que	300,599	13,563	314,162
Bureau du District Est du Québec, Ste-Foy, Que	158,875	7,067	165,942
St-Jérôme District Office, St-Jérôme, Que	242,755	15,449	258,204
Duvernay Parole, Laval, Que	604,469		604,469
Rouyn-Noranda Parole, Rouyn, Que	192,261		192,261
Hull Parole, Hull, Que	450,244	8,513	458,757
Fabre Parole, Laval, Que	463,113		463,113
Laurentides Parole, St-Jérôme, Que	621,137	8,841	629,978
Ste-Thérèse Parole, Ste-Thérèse, Que	383,310	17,237	400,547
B-12 CCC, Laval, Que	127,562		127,562
L'Annonciation Parole, L'Annonciation, Que	191,459		191,459
Regional Headquarters—Kingston, Ont	11,313,675	1,188,339	12,502,014
Regional Psychiatric Centre, Kingston, Ont	2,987,500	16,509	3,004,009
Kingston Penitentiary, Kingston, Ont	15,457,468	3,676,153	19,133,621
Millhaven Institution, Bath, Ont	15,725,800	1,162,406	16,888,206
Bath Institution, Bath, Ont	1,231,040	390,476	1,621,516
Prison for Women, Kingston, Ont	5,484,531	672,119	6,156,650
Collins Bay Institution, Kingston, Ont	13,918,092	2,103,761	16,021,853
Frontenac Institution, Kingston, Ont	3,063,147	399,146	3,462,293

SOLICITOR GENERAL
Correctional Service
Expenditures by institution—*Continued*

	Operation and maintenance of penitentiaries	Construction, improvements and equipment	Total
	$	$	$
Beaver Creek Institution, Gravenhurst, Ont	1,869,261	72,160	1,941,421
Joyceville Institution, Kingston, Ont	15,383,958	1,242,519	16,626,477
Pittsburgh Institution, Kingston, Ont	2,882,695	234,893	3,117,588
Warkworth Institution, Campbellford, Ont	14,477,003	1,493,119	15,970,122
Eastern District Parole, Kingston, Ont	157,535	19,892	177,427
Kingston District Parole, Kingston, Ont	1,312,060	1,815	1,313,875
Peterborough Parole, Peterborough, Ont	1,092,255		1,092,255
Portsmouth Centre CCC, Kingston, Ont	256,584		256,584
Ottawa Area Parole, Ottawa, Ont	1,173,952		1,173,952
Central District Parole, Toronto, Ont	1,494,620	88,869	1,583,489
Keele Centre CCC, Toronto, Ont	441,266		441,266
Toronto District Parole, Toronto, Ont	348,783		348,783
Scarborough Area Parole, Scarborough, Ont	334,506		334,506
Etobicoke Area Parole, Toronto, Ont	375,803		375,803
Montgomery Centre CCC, Toronto, Ont	380,869		380,869
Sudbury Area Parole, Sudbury, Ont	597,568		597,568
Western District Parole, London, Ont	136,005	5,372	141,377
London District Parole, London, Ont	600,824	2,580	603,404
Guelph Area Parole, Guelph, Ont	288,790	13,463	302,253
Hamilton Area Parole, Hamilton, Ont	959,638	1,190	960,828
Windsor Area Parole, Windsor, Ont	309,615		309,615
St.Catharines Parole, St.Catharines, Ont	424,983	15,396	440,379
Brantford Area Parole, Brantford, Ont	453,806		453,806
Regional Headquarters—Saskatoon, Sask	7,709,778	754,405	8,464,183
Regional Psychiatric Centre, Saskatoon, Sask	8,790,537	705,974	9,496,511
Osborne Centre CCC, Winnipeg, Man	375,545	5,693	381,238
Stony Mountain Institution, Winnipeg, Man	14,960,911	1,532,099	16,493,010
Rockwood Institution, Stony Mountain, Man	1,773,928	358,345	2,132,273
Saskatchewan Penitentiary, Prince Albert, Sask	13,912,574	2,481,946	16,394,520
Saskatchewan Farm Annex, Prince Albert, Sask	2,361,005	357,491	2,718,496
Saskatchewan Special Handling Unit, Prince Albert, Sask	3,697,365	38,369	3,735,734
Oskana Centre CCC, Regina, Sask	329,146	33,073	362,219
Drumheller Institution, Drumheller, Alta	13,706,463	1,999,846	15,706,309
Altadore Centre CCC, Calgary, Alta	382,609	3,916	386,525
Portal House CCC, Calgary, Alta	434,996	3,460	438,456
Grierson Centre CCC, Edmonton, Alta	1,558,616	67,488	1,626,104
Bowden Institution Innisfail, Alta	11,370,045	10,774,458	22,144,503
Edmonton Institution, Edmonton, Alta	11,544,206	1,313,973	12,858,179
Winnipeg Parole, Winnipeg, Man	1,864,126	3,861	1,867,987
Brandon Parole, Brandon, Man	236,047	4,676	240,723
Thunder Bay Parole, Thunder Bay, Ont	98,902	13,587	112,489
Winnipeg Area Office, Winnipeg, Man	58,928	554	59,482
Prince Albert Parole, Prince Albert, Sask	672,825	7,410	680,235
Regina Parole, Regina, Sask	430,224	10,961	441,185
Saskatoon Parole, Saskatoon, Sask	342,476	2,563	345,039
Regina Area Office, Regina, Sask	104,657		104,657
Lethbridge Parole, Lethbridge, Alta	140,529	84	140,613
Edmonton Parole, Edmonton, Alta	1,671,498	4,659	1,676,157
Calgary Parole, Calgary, Alta	1,015,611	13,525	1,029,136
Red Deer Parole, Red Deer, Alta	338,112	286	338,398
Kenora Parole, Kenora, Ont	169,921	1,995	171,916
Thompson Parole, Thompson, Man	161,797	5,298	167,095
Yellowknife Parole, Yellowknife, NWT	254,224	62	254,286
Calgary Area Office, Calgary, Alta	172,064	396	172,460
Edmonton Area Office, Edmonton, Alta	181,495		181,495
Regional Headquarters—Abbotsford, BC	9,131,627	661,059	9,792,686
Robson Centre CCC, Vancouver, BC	390,467	34,880	425,347
William Head Institution, Victoria, BC	6,785,217	1,271,724	8,056,941
Pandora Centre CCC, Pandora, BC	296,439	1,293	297,732
Matsqui Institution, Abbotsford, BC	11,853,271	2,208,233	14,061,504
Regional Psychiatric Centre, Abbotsford, BC	8,615,837	627,564	9,243,401
Mountain Prison Institution, Agassiz, BC	7,018,110	821,057	7,839,167
Sumas Centre CCC, Abbotsford, BC	328,777	5,245	334,022
Kent Institution, Agassiz, BC	12,061,775	882,393	12,944,168
Elbow Lake Institution, Harrison Mills BC	1,421,021	444,329	1,865,350
Ferndale Institution, Mission, BC	1,816,827	256,945	2,073,772
Mission Institution, Mission, BC	9,456,549	1,989,008	11,445,557
Vancouver Parole, Vancouver, BC	1,001,823	1,161	1,002,984

SOLICITOR GENERAL
Correctional Service
Expenditures by institution—*Concluded*

	Operation and maintenance of penitentiaries	Construction, improvements and equipment	Total
	$	$	$
Victoria Parole, Victoria, BC	496,071	1,213	497,284
Abbotsford Parole, Abbotsford, BC	1,047,916	15,531	1,063,447
Prince George Parole, Prince George, BC	371,654	2,499	374,153
Chilliwack Parole, Chilliwack, BC	402,114	2,121	404,235
Kamloops Parole, Kamloops, BC	192,759	13,282	206,041
Staff Training and Development, Ottawa, Ont	1,354,714	58,992	1,413,706
Staff Induction Centre, Kingston, Ont	290,478	56,631	347,109
Atlantic Staff College, Moncton, NB	166,062	18,004	184,066
Quebec Staff College, Laval, Que	1,947,300	138,047	2,085,347
Ontario Staff College, Kingston, Ont	3,286,004	43,886	3,329,890
Prairie Staff College, Edmonton, Alta	585,310	16,154	601,464
Pacific Staff College, Mission, BC	855,298	39,773	895,071
Total	595,714,191	133,974,840	729,689,031

TREASURY BOARD
Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supplemented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Agriculture			
Department—			
Administration	1		36,016
Agri-Food Development			
Operating	5		1,118,316
Agri-Food Regulation and Inspection			
Operating	20		355,868
Canadian Forestry Service			
Operating	35		863,700
Communications			
Department—			
Communications and Culture			
Operating	1		17,952
Canadian Radio-television and Telecommunications Commission	55		7,667
National Film Board	65		14,960
National Library	70		13,464
National Museums of Canada			
Operating	75		181,951
Public Archives	85		107,712
Consumer and Corporate Affairs			
Department—			
Operating	1		53,014
Employment and Immigration			
Department—			
Departmental Administration	1		2,431
Canada Employment and Immigration Commission			
Administration	5	2,207,765	104,188
Employment and Insurance			
Operating	10		447,391
Grants and contributions	15		4,847,211
Immigration			
Operating	20	771,542	274,232
Immigration Appeal Board	30	57,000	
Energy, Mines and Resources			
Department—			
Administration	1		11,968
Energy			
Operating	5		20,196
Minerals and Earth Sciences			
Operating	35		364,636
Environment			
Administration	1		28,424
Environmental Services			
Operating	5	864,749	732,199
Parks Canada			
Operating	20	1,324,000	694,892
External Affairs			
Department—			
Canadian Interests Abroad			
Operating	1	3,260,000	17,952
Canadian International Development Agency			
Operating	40		48,200
Finance			
Auditor General	25		8,415
Tariff Board	35	66,300	
Fisheries and Oceans			
Department—			
Operating	1		1,414,100

TREASURY BOARD
Details of amounts transferred to other ministries to supplement provisions of other votes—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board: Vote 5 Government contingencies	Amounts transferred from Treasury Board: Vote 10 Employment initiatives
		$	$
Indian Affairs and Northern Development			
Department—			
Administration	1		14,586
Indian and Inuit Affairs			
Operating	5		257,621
Grants and contributions	15		22,000
Northern Affairs			
Operating	20		43,636
Native Claims			
Operating	45	339,293	2,244
Justice			
Department—			
Administration of Justice			
Operating	1	1,000,000	61,523
Offices of the Information and Privacy Commissioners of Canada	35	100,000	
Labour			
Department—			
Operating	1	600,000	16,269
Canada Mortgage and Housing Corporation	15		28,000
National Defence			
Defence Services			
Operating	1		376,500
National Health and Welfare			
Department—			
Departmental Administration	1		9,163
Health Services and Promotion			
Operating	5		14,773
Social Services			
Operating	15		12,903
Medical Services			
Operating	25		109,180
Health Protection			
Operating	35		16,643
Income Security	45		5,984
Fitness and Amateur Sport			
Operating	50		7,854
National Revenue			
Taxation			
Operating	10		409,700
Privy Council			
Department	1		14,960
Commissioner of Official Languages	15		12,138
Economic Council of Canada	20	268,899	
Public Works			
Department—			
Services			
Operating	1		152,180
Accommodation			
Operating	10		3,136
Government Realty Assets Support			
Operating	20		5,984
National Capital Commission	70		130,600
Regional Industrial Expansion			
Department—			
Operating	1		288,541
Investment Canada (formerly Foreign Investment Review Agency)	50	69,791	
Science and Technology			
Science Council of Canada	35		4,862

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Concluded*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Secretary of State			
Department—			
Administration and Regional Operations	1		7,779
Official Languages			
Operating	5		27,598
Education Support	15		9,911
Citizenship and Culture			
Operating	20		106,744
Public Service Commission	35		66,700
Status of Women—Office of the Co-ordinator	50		4,862
Solicitor General			
Department—			
Operating	1		109,769
Canadian Security Intelligence Service	10		11,968
Correctional Service			
Operating	15		296,956
National Parole Board	25		31,229
Royal Canadian Mounted Police			
Law Enforcement			
Operating	30		86,020
Supply and Services			
Department—			
Services			
Operating	1		69,600
Statistics Canada	15		87,516
Transport			
Department—			
Departmental Administration			
Operating	1		1,870
Marine Transportation			
Operating	15		63,019
Air Transportation			
Operating	55		91,200
Surface Transportation			
Operating	75		2,010
Canadian Transport Commission			
Operating	100		56,660
Treasury Board			
Secretariat—			
Central Administration of the Public Service	1		4,862
Temporary Assignments	20	500,000	
Veterans Affairs			
Operating	1		39,780
Canadian Pension Commission			
Operating	20		15,912
Total		11,429,339	15,000,000

SECTION 13

1985-86
PUBLIC ACCOUNTS

Index

NOTE—NUMBERS IN **BOLD FACE** PERTAIN TO SECTIONS

A

Academic relations, 7 • 29
Access to Legal Information Fund, 7 • 59
Accountable advances not repaid, accounted for or recovered, 3 • 39
Accounts Receivable and Deletions, 4
Adjustment assistance, 7 • 20
Aeronautics Act, 7 • 92
After-care agencies, 7 • 90
Agency for Cultural and Technical Co-operation in Francophone Countries, 7 • 28
Agricultural and food products, 7 • 2
Agricultural and Rural Development Act, 7 • 74
Agricultural Products Board, 2 • 60
Agricultural research, 7 • 2
Agricultural Stabilization Act, payments to producers, 7 • 2
Agricultural Stabilization Board, 2 • 2
Air Cadet League of Canada, 7 • 60, 7 • 92
Airports, air navigation and airways facilities, 7 • 92
Airports, municipal or other, 7 • 92
Alberta
  compensation *re* damage caused by migratory waterfowl, 7 • 3
  Crop Drought Assistance Program, 7 • 3
  development of dependable water supplies, 7 • 3
  livestock producers, 7 • 3
Alberta Oil Sands Technology and Research Authority, 7 • 27
Amateur athletes, expenses, 7 • 65
Amateur sport, 7 • 65
American Fisheries Society, 7 • 39
Animal Disease and Protection Act, compensation, 7 • 3
Annapolis Royal Commission, 7 • 28
Anthrax, compensation to owners of animals, 7 • 3
Army Benevolent Fund, 7 • 95
Army Cadet League of Canada, 7 • 60
Asbestos Institute, 7 • 27
Asia-Pacific Foundation of Canada, 7 • 28, 7 • 31
Assistance Fund Regulations, 7 • 95
Association internationale des parlementaires de langue française, 7 • 66
Association of Canadian Universities for Northern Studies, 7 • 57
Association of Metis and Non-Status Indians, 7 • 59
Atlantic Association of Young Political Leaders, 7 • 28
Atlantic commercial salmon fishermen, 7 • 38
Atlantic Container Express Ltd, 7 • 93
Atlantic Council of Canada, 7 • 28
Atlantic fisheries ice-making/storage infrastructure program, 7 • 38
Atlantic fisheries technological development and information transfer, 7 • 38
Atlantic fishermen affected by abnormal ice conditions, 7 • 38
Atlantic Region Freight Assistance Act, 7 • 94
Atlantic Region Labour Education Centre, 7 • 60
Atomic Energy Control Board, 2 • 5

B

Barrie Relief Fund, 7 • 75
Bilateral exchanges, 7 • 89
Biology students, 7 • 38
Biomass residue, 7 • 22
Biotechnology Research Program, 7 • 80
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children, 2 • 64
British Columbia
  Canada/British Columbia Subsidiary Agreement on Science and Technology, 7 • 78
  Council of Forest Industries, 7 • 4

B—*Concluded*

  Crop Drought Assistance Program, 7 • 3
  Federal Provincial Mineral Development Agreement, 7 • 27
  ferry and coastal freight and passenger services, 7 • 92
  Fisheries Council of, 7 • 39
  Fraser River flood control, 7 • 28
British Institute of International and Comparative Law, 7 • 59
Budgetary expenditure by allotment, 11 • 2
Burial grants, 7 • 96
Business and industry development, 7 • 29

C

Canada Assistance Plan, 7 • 62
Canada Day celebrations, 7 • 88
Canada Employment and Immigration Commission, 2 • 9
Canada-Europe Parliamentary Association, 7 • 66
Canada-France-Hawaii Telescope Corporation, 7 • 80
Canada-France Inter-Parliamentary Association, 7 • 66
Canada Grains Council, 7 • 2, 7 • 30, 7 • 93
Canada-Indonesia Business Council, 7 • 28
Canada Mobility Program, 7 • 20
Canada-Newfoundland Offshore Petroleum Board, 7 • 21
Canada Oil and Gas Act, 7 • 58
Canada-Quebec subsidiary agreement on cultural infrastructure, 7 • 6
Canada Safety Council, 7 • 2
Canada-Saskatchewan program
  re fossil fuel research, 7 • 21
  re heavy oil recovery technology, 7 • 21
Canada Student Loans Act, 7 • 86
Canada-United States Inter-Parliamentary Group, 7 • 66
Canadair Ltd, 7 • 74
Canadian Agricultural Research Council, 7 • 2
Canadian Arctic Resources Committee, 7 • 57
Canadian Association for the Prevention of Crime, 7 • 90
Canadian Association of Chiefs of Police, 7 • 59, 7 • 90
Canadian Association of Fire Chiefs, 7 • 67
Canadian Association of Geographers, 7 • 27
Canadian Association of Provincial Court Judges, 7 • 59
Canadian Aviation Safety Board, 2 • 16
Canadian book publishing industry, 7 • 6
Canadian Cancer Society for the establishment of the Stephen Fonyo Fund, 7 • 61
Canadian Centre for Arms Control and Disarmament, 7 • 28
Canadian Centre for Occupational Health and Safety, 2 • 18
Canadian Coalition on Acid Rain, 7 • 27
Canadian Comprehensive Auditing Foundation, 7 • 38
Canadian Co-operative Implements Ltd, 7 • 2
Canadian Council of Resource and Environment Ministers, 7 • 27
Canadian Council on 4-H Clubs, 7 • 2
Canadian Council on International Law, 7 • 28
Canadian Council on Social Development, 7 • 61
Canadian defence industry, 7 • 73
Canadian Electrical Association, 7 • 22
Canadian Eskimo Arts Council, 7 • 57
Canadian export sales, 7 • 28
Canadian Film Institute, 7 • 80
Canadian Forces Personnel Assistance Fund, 7 • 60
Canadian Forestry Association, 7 • 3
Canadian-German Society of Hanover, 7 • 28
Canadian Grain Commission, 2 • 67
Canadian Home Insulation Program, 7 • 22
Canadian Horticultural Council, 7 • 2
Canadian Industrial Renewal Regulations, 7 • 72
Canadian industry, applied research and improvements in technology, 7 • 78
Canadian Institute for International Peace and Security, 7 • 28
Canadian Institute of International Affairs, 7 • 28

C—*Continued*

Canadian Institute of Mining and Metallurgy, 7 • 27
Canadian Institute of Resources Law, 7 • 28
Canadian Institute of Strategic Studies, 7 • 60
Canadian Institute of Surveying, 7 • 27
Canadian Interagency Forest Fire Centre, 7 • 3, 7 • 28, 7 • 58
Canadian International Grains Institute, 7 • 30
Canadian Jobs Strategy, 7 • 6, 7 • 8
Canadian Joint Fire Prevention Publicity Committee, 7 • 67
Canadian Labour Congress, 7 • 60
Canadian Labour Market and Productivity Centre, 7 • 8, 7 • 59
Canadian Law Information Council, 7 • 59
Canadian Meteorological and Oceanographic Society, 7 • 27
Canadian National Livestock Records, 7 • 2
Canadian National Railway Company, 7 • 94
Canadian Nature Federation, 7 • 27
Canadian non-profit cultural organizations, 7 • 5
Canadian North Atlantic Treaty Organization Parliamentary Association, 7 • 66
Canadian organizations, 7 • 5
Canadian organizations to advance their research activities in the area of work place automation, 7 • 5
Canadian Pacific Cooperation Committee, Canadian Chamber of Commerce, 7 • 28
Canadian Plowing Council, 7 • 2
Canadian Police College courses, 7 • 91
Canadian Public Administration, 7 • 67
Canadian Radio Technical Planning Board, 7 • 4
Canadian Red Cross Society, 7 • 61, 7 • 92
Canadian Rehabilitation Council for the Disabled, 7 • 78
Canadian Scholarship Program, 7 • 3, 7 • 30
Canadian Science Writers' Association, 7 • 38
Canadian Sealers Association, 7 • 38
Canadian Society of Forensic Science, 7 • 59
Canadian Standards Association, 7 • 5, 7 • 65
Canadian studies, 7 • 88, 7 • 89, 7 • 90
Canadian Veterans Association of the United Kingdom, 7 • 95
Canadian Veterans—Overseas district, assistance to, 7 • 95
Canadian Veterinary Medical Association, 7 • 3
Canadian Vickers, Montreal, 7 • 68
Canadian Western Agribition, Regina, 7 • 2
Canadian Wheat Board, hopper cars, 7 • 93
Canadian Wildlife Federation, 7 • 27
Candidates' election expenses, 7 • 67
Canola Council of Canada, 7 • 30
Capital assistance projects, 7 • 60
CEGEP Saint-Jean-sur-Richelieu, 7 • 92
Central Ontario Farm Storm Damage Assistance, 7 • 2
Centre de traduction et de documentation juridiques, 7 • 59
Centre européen pour la recherche nucléaire, 7 • 78
Centre for Cold Oceans Resource Engineering (C-Core), 7 • 92
Centre for International Business Research, 7 • 28
Centre for Legislative Exchange, 7 • 28
Centre québécois de relations internationales de l'Université Laval, 7 • 28
Challenge 85, 7 • 49, 7 • 91
Citizenship, cost of language texts, 7 • 88
Civil pensions and annuities
  Mr R P Thompson, 7 • 60
  Mrs Eleanor F Nixon, 7 • 60
  Mrs. Mary Whittington, 7 • 60
Claude Brunelle Memorial Scholarship Fund, 7 • 91
Club nautique Deschaillons, 7 • 38
Coal utilization technology, 7 • 22
Commercial licensed fishermen of the North Shore and Lower St Lawrence and the Magdalen Islands, 7 • 38
Commercial orchards *re* frost damage, 7 • 2
Commissions, 11 • 20

C—*Concluded*

Committee on Ground Control and Emergency Preparedness, 7 • 27
Committee on Seals and Sealing, 7 • 38
Commonwealth
  Agricultural Bureau, 7 • 2
  Association of Tax Administrators, 7 • 66
  Forestry Institute, 7 • 3
  Foundation, 7 • 28
  Parliamentary Association, 7 • 66
  scholarships and fellowships, 7 • 30
  Science Council, 7 • 28
  Secretariat, 7 • 28
  Trade Union Council, 7 • 59
  War Graves Commission, 7 • 95
  Youth Program, 7 • 28
Communications associations, 7 • 5
Compensation payments and administration expenses (Labour), 12 • 7
Conference of Defence Associations, 7 • 60
Conference on Disarmament in Europe, 7 • 28
Conference on Human Rights and Canadian Foreign Policy, 7 • 28
Conference on Security and Co-operation in Europe (CSCE), 7 • 28, 7 • 29
Conference on Survey Methods for Agriculture Statistics, 7 • 91
Conference on the Legal Aspects of Apartheid, 7 • 28
Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe, 7 • 28
Conseil africain et malgache de l'enseignement supérieur (CAMES), 7 • 28
Construction and Acquisition, 6
Construction and acquisition of land, buildings and works, 6 • 3
Construction and acquisiton of machinery and equipment, 6 • 26
Construction Management Development Institute, 7 • 67
Construction of ferry wharves, 7 • 92
Construction of fishing vessels, 7 • 38, 7 • 74
Construction Services, 1
Consultation and Development Fund, 7 • 59
Consumer organizations, 7 • 6
Consumers' Association of Canada, 7 • 6
Corporation "Québec 1534-1984", 7 • 88
Court Challenges Program, 7 • 89
Cree/Naskapi Commission, 7 • 59
Cree Naskapi (of Quebec) Act, 7 • 58
Creston Valley Wildlife Interpretation Centre, 7 • 27
Creston Valley Wildlife Management, 7 • 27
Criminal Law Reform Fund, 7 • 59
Criminal Law Reform Sentencing Fund, 7 • 59
Crop Insurance Act, 7 • 3
Crown Assets Disposal Corporation, 2 • 21
Cultural development, 7 • 88, 7 • 89
Cultural enterprises infrastructure development, 7 • 5
Cultural Property Export and Import Act, 7 • 4
Cultural relations, 7 • 29
Customs Co-operation Council, 7 • 29

D

Debts, obligations and claims written off or forgiven, 3 • 37
Defence Forces—Peacetime services, 7 • 96
Defence, Non-NATO countries, 7 • 29
Defence Production Revolving Fund, 1 • 2
Defence Services Pension Continuation Act, 7 • 60
Delegates, expenses, 7 • 67
Deletions from accounts receivable during 1985-86, 4 • 6
Dene and Metis Associations, Norman Wells Pipeline Project, 7 • 58
Details of amounts transferred to other ministries to supplement provisions of other votes (Treasury Board), 12 • 17
Details of New Horizons payments (National Health and Welfare), 7 • 99

D—*Concluded*

Details of payments under the Family Allowances Act (National Health and Welfare), 7 • 100
Details of payments under the Old Age Security Act (National Health and Welfare), 7 • 101
Development assistance
  Cida scholarship, 7 • 30
  programs and projects, 7 • 30, 7 • 37
  to developing countries, 7 • 31
Development education programs, 7 • 34
Development of personnel in specialized field, 7 • 29
Diplomatic, consular and international organizations' property, 7 • 29
Diplomatic Service (Special) Superannuation Act, 7 • 30
Director of Soldier Settlement, 2 • 28
Disarmament and arms control, 7 • 29
Distribution of operating and capital expenditures for 1985-86 (External Affairs), 12 • 3
Dr Sun Yat-Sen Garden Society of Vancouver, 7 • 89
Drought assistance for Western Canada, 7 • 3
Duff-Rinfret Scholarship Program, 7 • 59

E

Earnings, Loss of, 7 • 96
Earth sciences technology and mineral resource, 7 • 27
Economic and regional development agreements, 7 • 2, 7 • 91, 7 • 93
Economic Commission for Europe's Co-operative Program, 7 • 27
Economic co-operation and development, 7 • 68
Economic Council of Canada, 2 • 29
Editorial grants, 7 • 90
Education leave costs, 11 • 38
Emergency planning, research fellowships, 7 • 60
Emergency Preparedness purposes, 7 • 60
Energy
  Administration Act, 7 • 21
  conservation, 7 • 22, 7 • 23
  efficient housing demonstrations, 7 • 22
  improve efficiency of use, 7 • 22
  payment of studies, 7 • 26
  related issues, 7 • 21, 7 • 29
Energy Resources Institute, University of Calgary, 7 • 21
Enterprise Development Program, insurance losses, 7 • 78
Environmental Studies Revolving Fund (Energy Mines and Resources), 1 • 4
Environmental Studies Revolving Fund (Indian Affairs and Northern Development), 1 • 7
European Space Agency, 7 • 5, 7 • 27, 7 • 78
Ex gratia payments, 9 • 13
Expenditures by institution (Solicitor General), 12 • 14
Expenditures for Canadian representation at international conferences and meetings (External Affairs), 12.5
Expo 86, 7 • 30, 7 • 91
Expo's World Festival of Performing Arts, 7 • 5

F

Fairs "A" and "B", winter, spring and special, 7 • 2
Family allowances payments, 7 • 65
Family and the Socialization of Children, 7 • 90
Farm Improvement Loans Act, 7 • 3
Farm Labour Pools, 7 • 19
Farm Loans Interest Rebate Act, 7 • 2
Fathers of Confederation Building Trust, Charlottetown, PEI, 7 • 5
Federal Court awards, 9 • 19
Federal Institute of Management, 7 • 95
Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 7 • 37, 7 • 61, 7 • 86
Federal-Provincial Fiscal Revision Act 1964, 7 • 38

F—*Concluded*

Federal-Provincial Parks Conference, 7 • 28
Federal-Provincial Shared-Cost Programs, 10
Federated Women's Institutes of Canada, 7 • 2
Fédération internationale des géomètres, 7 • 38
Feed grains, 7 • 4
Fellowships, 7 • 89
Ferry, coastal passenger and freight services, 7 • 93
Festival of Forestry, 7 • 3
Film and video national service organizations, 7 • 5
Film events, 7 • 6
Financial assistance given to railways by the Government of Canada in 1985-86, 11 • 39
Financial Statements of Departmental Corporations and Other Entities, 2
Financial Statements of Revolving Funds, 1
Fisheries Improvement Loans Act, 7 • 39
Fisheries Prices Support Act, 7 • 38
Fisheries Prices Support Board, 2 • 31
Fishermen's benefits, 7 • 20
Fitness level, 7 • 65
Flood damage reduction studies and flood-risk mapping, 7 • 27
Flying Accidents Compensation Order, 7 • 96
Flying clubs, schools and instructors, 7 • 92
Food aid assistance, 7 • 31, 7 • 37
Food and Agriculture Organization, 7 • 29
Foreign scholars, 7 • 89
Foreign Service Community Association, 7 • 29
Forest Engineering Research Institute of Canada, 7 • 4, 7 • 31
Forestry research projects, 7 • 3
FORINTEK Canada Corporation, 7 • 4
Friendship centres, 7 • 87, 7 • 88
Frontier College of Canada, 7 • 8
Fur Institute of Canada, 7 • 28

G

Gallantry Awards, 7 • 96
Games held in Canada, 7 • 65
Gas Marketing Assistance Program, 7 • 21
General Agreement on Tariff and Trade, 7 • 29
General Development Agreements and Subsidiary Agreements, 7 • 2, 7 • 4, 7 • 68, 7 • 75
Government Telecommunications Agency Revolving Fund, 1 • 10
Grade Separation Construction Assistance Program, 7 • 93
Grain
  Brazilian government, 7 • 30
  developing countries, 7 • 30
  millers, 7 • 30
Grants and scholarships, 7 • 66
Guaranteed income supplement payments, 7 • 65

H

Hague Academy of International Law, 7 • 59
Health promotion projects, 7 • 61
Highway-railway grade crossing safety program, 7 • 92
Hospitals, transfer of departmental, 7 • 95
Host Program for Refugees, 7 • 21
Human Context of Science and Technology, 7 • 90
Human rights activities, 7 • 88, 7 • 89
Human Rights Law Fund, 7 • 59
Humanitarian assistance, 7 • 31

I

Identification of themes, 7 • 90

I—*Continued*

Immigrant settlement and adaptation, 7 • 21
Indian and/or Inuit (associations, bands, corporations, councils, individuals, organizations, school boards, settlements)
Act, 7 • 40
administration, 7 • 40
administrative costs and management support service, 7 • 49
Annuities Treaty payments, 7 • 39
arts and crafts, 7 • 57
British Columbia, 7 • 39
care, rehabilitation and preventative services, 7 • 46
community health representatives, 7 • 62
community services, facilities and housing, 7 • 52, 7 • 55
consultations on health, 7 • 64
Cree-Naskapi (of Quebec) Act, 7 • 58
cultural development and community services, 7 • 47
cultural services, 7 • 39
culture, 7 • 57
culture and language, 7 • 57
economic and employment development, 7 • 47
economic development, 7 • 39, 7 • 58
educational advancement, 7 • 39
educational and cultural advancement, 7 • 39
educational services and support, 7 • 40, 7 • 44
employee benefit plans, 7 • 52
funding of test cases, 7 • 40
health care, 7 • 62
health career studies, 7 • 62, 7 • 65
hospitals, 7 • 62
hunting and fishing activities, 7 • 38
Inuit Circumpolar Conference, 7 • 57
James Bay and Northern Quebec Agreement, 7 • 56
land and estate management, 7 • 40
land selection, 7 • 40
local development planning, 7 • 51
management and social paraprofessional training, 7 • 52
National Native Alcohol and Drug Abuse Program, 7 • 63
Native Cultural Education Centres Program, 7 • 57
policy development and consultation, 7 • 52
reserves, 7 • 39
social assistance, 7 • 39, 7 • 45
special community peace projects, 7 • 39
specific land claims, 7 • 58
status and membership registration, 7 • 39
Industrial
and Regional Development Act, 7 • 68
Conversion Assistance Program, 7 • 22
co-operation, 7 • 36
Industry and Labour Adjustment Program, 7 • 74
Industry, Energy Research and Development Program, 7 • 26
Industry-Laboratory Projects, program, 7 • 79
Initiatives undertaken in special areas, 7 • 2
Institut de recherche d'Hydro-Québec
Large Capacity Vertical Axis Wind Turbine Program, 7 • 80
Magnetic Confinement Fusion Research and Development Program, 7 • 78
Institut international de droit d'expression française, 7 • 59
Institute for Research on Public Policy, 7 • 29
Institute of Intergovernmental Affairs, Queen's University, 7 • 67
Institute of Man and Resources, 7 • 78
Institute of Public Administration of Canada, 7 • 95
Institutions assisting sailors, 7 • 92
Insurance Loss to General Electric Credit Corporation, 7 • 78
Inter-American Centre of Tax Administrators, 7 • 66
Inter-american conference on food protection, 7 • 38
Inter-American Institute for Co-operation on Agriculture, 7 • 29
Inter-American Statistical Institute, 7 • 91
Inter-American Telecommunication Conference, 7 • 5
Intergovernmental Committee for Migration, 7 • 29

I—*Concluded*

Interjurisdictional Caribou Management Board, 7 • 27, 7 • 57
International affiliations, 7 • 78
International Association for Cereal Chemistry, 7 • 4
International Association for Research in Income and Wealth, 7 • 91
International Associaton of Chiefs of Police, 7 • 91
International Association of Lighthouse Authorities, 7 • 92
International Association on Water Pollution Research, Canadian National Committee, 7 • 27, 7 • 39
International Atomic Energy Agency, 7 • 27, 7 • 29
International Baccalaureat Office, 7 • 29
International Bid Support Program, 7 • 5
International Bureau of Expositions, 7 • 30
International Centre for the Study of the Preservation and Restoration of Cultural Property, 7 • 28
International Civil Aviation Organization, 7 • 29
International Collaborative Research, 7 • 89
International Commission of Jurists, 7 • 59
International Commission on Radiological Protection, 7 • 65
International Congresses in Canada, 7 • 89
International Conferences, 7 • 89
International Council on Monuments and Sites, 7 • 28
International Dairy Federation—Canada, 7 • 2
International Energy Agency, 7 • 26, 7 • 29
Forest Energy Agreement, 7 • 4
Implementing Agreements, 7 • 78
International Federation of Library Associations, 7 • 6
International French-speaking community, 7 • 29
International Game Fish Association, 7 • 38
International Hydrographic Organization, 7 • 38
International Institute for Applied Systems Analysis, 7 • 29
International Institute of Administrative Sciences, 7 • 29
International Labour Organization, 7 • 29
International Maritime Organization, 7 • 29
International Organization of Supreme Audit Institutions, 7 • 38
International organizations, 7 • 30, 7 • 61
International Peace Academy, 7 • 29
International Peace Garden in Manitoba, 7 • 28
International Representation, 7 • 89
International Secretariats in Canada, 7 • 89
International Serials Data System, 7 • 6
International Statistical Institute, 7 • 91
International Telecommunication Union, Geneva, Switzerland, 7 • 5
International Union for Conservation of Nature and Natural Resources, 7 • 27
International Wheat Council, 7 • 30
International Youth Year, 7 • 5, 7 • 29, 7 • 59, 7 • 62
Inter-parliamentary Conference, 74th, 7 • 66
Inter-parliamentary Union, 7 • 66
Interprovincial Pipe Line Limited, 7 • 21
Inuvialuit Final Agreement, 7 • 57, 7 • 59
Inuvialuit Regional Corporation, 7 • 58

J

Jasper Townsite Committee, 7 • 28
John Howard Society, 7 • 90
John P. Robarts Research Institute for ongoing research, operating costs, 7 • 61
Judges Act, 7 • 59
Justice for Victims, 7 • 59

L

Labour adjustment benefits, 7 • 59
Labour Canada, 7 • 59
Labour education, 7 • 60

L—*Concluded*

Labour field, research, 7 • 59
Labour force, people retired from, 7 • 62
Labour/Government Employee Secondment Program, 7 • 60
Labour Market Policy, 7 • 20
Labour mobility and assessment incentives, 7 • 20
Labour organizations, 7 • 59
Lake Louise Grain Marketing Summit, 7 • 30
Language instruction for immigrants, 7 • 88
Last Post Fund, 7 • 95
Laval University, 7 • 21, 7 • 33
Learned journals, 7 • 90
Lectures abroad, 7 • 89
Legal aid Fund, 7 • 59
Legal aid systems, 7 • 59
Legislative drafting
  encourage student specialization, 7 • 59
  University of Ottawa, Programme, 7 • 59
Lieutenant-Governors
  cost of travel, 7 • 88
  Superannuation Act, 7 • 88
  supplementary retirement benefits, 7 • 88
Liquid fuels, development of, 7 • 22
Literacy Corporations, 7 • 8
Local Employment Related Initiatives Program, 7 • 74
Losses of $1,000 or more due to accidental destruction of, or damage to, assets, 11 • 41
Losses of money or public property, 3 • 54

M

Managing the Organization in Canada, 7 • 90
Manitoba
  compensation *re* damage caused by migratory waterfowl, 7 • 3
  construction of fishway on Fairford Dam, 7 • 38
  Crop Drought Assistance Program, 7 • 3
  development of dependable water supplies, 7 • 3
  groundwater and drought-proofing investigations, 7 • 3
  High Voltage Direct Current (HVDC) Research Centre, 7 • 78
  Livestock Feed Security Insurance Program, 7 • 3
  livestock producers, 7 • 3
  mercury studies in the Churchill Nelson Diversion System, 7 • 27
  Red River Ring Dyking, 7 • 27
Marine remedial works, 7 • 67
Maritime Fishermen's Union, 7 • 38
Maritime Forest Ranger School, 7 • 4, 7 • 31
Maritime Forestry Complex Corporation, 7 • 4
Maritime Freight Rates Act, 7 • 94
Market Development Incentives Program, 7 • 21
Market promotion organization, 7 • 2
Marketing of agricultural products, 7 • 2
Massachusetts Institute of Technology, 7 • 91
Medical Research Council, 2 • 36
Memorial University, Marine Sciences Research Laboratory, 7 • 38
Meteorological research, 7 • 27
Military and united services institutes, 7 • 60
Military studies, Canadian universities, 7 • 60
Mining Industry Recovery Program, 7 • 58
Mouvement Aménagement—Jeunesse Association des industries forestières du Québec, 7 • 3
Movement development, 7 • 6
Municipal Grants Act, 7 • 78
Municipalities, grants to, 7 • 67
Museums and other organizations in Canada, 7 • 6
Mutual aid, 7 • 60

N

National and Provincial Parks Association of Canada, 7 • 28
National arts and culture service organizations, 7 • 5
National Exhibitions and Major Fairs Program, 7 • 91
National Film Board Revolving Fund, 1 • 13
National Food Distribution Centre, 7 • 65
National Museums of Canada, 2 • 39
National Northern Development Conference, 7 • 57
National organizations, 7 • 66
National Research Council of Canada, 2 • 46
National Sport and Recreation Centre Inc, 7 • 65
National Transportation Week Committee, 7 • 91
National voluntary health organizations, 7 • 61
National voluntary social service organizations, 7 • 62
National voluntary organizations, 7 • 90
Native Economic Development Program, 7 • 68, 7 • 74
Native People
  claims, 7 • 58
  legal profession, 7 • 59
  legal system, 7 • 59
  public review of hydrocarbon transportation proposals, 7 • 57
NATO
  infrastructure, 7 • 60
  military budgets and agencies, 7 • 60
Natural gas
  fueling stations, 7 • 22
  Laterals Program, 7 • 21
  liquids, 7 • 26
  Transportation Assistance Program, 7 • 21
  vehicles, 7 • 22
Natural Sciences and Engineering Research Council, 2 • 48
Nature Conservancy of Canada, 7 • 27
Naval Officers Association, 7 • 60
Navy League of Canada, 7 • 60
New Brunswick
  Fishery Subsidiary Agreement, 7 • 39
  herring purse seiners, 7 • 38
  highways, secondary and access roads, 7 • 93
  primary highway network, 7 • 93
  Power Commission, 7 • 22
Newfoundland
  coastal ferry services, 7 • 92
  Exchequer, 7 • 27
  highways, secondary and access roads, 7 • 93
  primary highway network, 7 • 93
  Special Awards, 7 • 96
North Atlantic Treaty Organization
  Cost of Civil Administration, 7 • 29
  Science Programs, 7 • 29
Northern Land Use Planning Program, 7 • 58
Northern native associations, 7 • 57
Northern science, award, 7 • 57
Northern scientific research training, 7 • 57
Northwest Territories
  agreement on natural resource development, 7 • 58
  Constitutional Alliance of the, 7 • 57
  construction of the Stanton-Yellowknife Hospital, 7 • 65
  hospital care, 7 • 57
  medicare, 7 • 57
  Norman Wells Pipeline Project, 7 • 57
  Northern Oil and Gas Action Program, 7 • 58
  Special Employment Initiatives Program, 7 • 57
  Subsidies agreements, 7 • 58
  Territorial Youth Forum, 7 • 57
  to provide power rate relief, 7 • 58
  to subsidize non-domestic power consumers, 7 • 58
  transfer and control of the Frobisher Bay General Hospital, 7 • 64
  transfer payments, 7 • 58

N—*Concluded*

Notes to statement of accounts receivable, 4 • 5
Nova Scotia
  Federal Provincial Mineral Development Agreement, 7 • 27
  Fishery Subsidiary Agreement, 7 • 39
  Offshore Oil and Gas Resource Revenue Fund, 7 • 21
  primary highway network, 7 • 93
Nuclear Energy Agency of the Organization for Economic Co-operation and Development, 7 • 29
Nuclear safety, 7 • 27
Nugatory payments, 9 • 21

O

Ocean Drilling Program, 7 • 27
Office international des épizooties, 7 • 3
Office of the Chief Electoral Officer, 2 • 00
Official language minority communities, 7 • 85, 7 • 86
Official languages, 7 • 85, 7 • 86
Oil
  and gas in offshore areas, 7 • 21
  substitution, 7 • 21, 7 • 22
Old age security payments, 7 • 65
Olympic Winter Games, XV—Calgary, 7 • 66
Ontario
  Dairy Herd Improvement Corporation, 7 • 2
  Federal Provincial Mineral Development Agreement, 7 • 27
  Great Lakes Water Quality, 7 • 27
  Ministry of Labour, 7 • 27
Operation Lifesaver Committee, 7 • 92, 7 • 94
Opération Nettoyage de l'Environnement territorial, 7 • 28
Opportunities Canada, 7 • 75
Organization for Economic Co-operation and Development, 7 • 2, 7 • 27, 7 • 29
Organizations in support of program objectives, 7 • 65
Other Government-Wide Information, 11
Other Miscellaneous Information, 12

P

Pacific Economic Co-operation, Canadian Chamber of Commerce, 7 • 28
Pan American Health Organization, 7 • 29
Pan American Institute for Geography and History, 7 • 29
Parkwood Hospital for the transfer of prosthetic services, 7 • 65
Parks Canada, co-operating associations, 7 • 28
Parliamentary and procedural associations, 7 • 66
Parolee services, 7 • 91
Participaction, campaign, 7 • 66
Participation in Canadian society, 7 • 86, 7 • 88
Passport Office Revolving Fund, 1 • 18
Payments of damage claims, 9 • 2
Payments under Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 (National Health and Welfare), 7 • 97
Payments under the Canada Assistance Plan (National Health and Welfare), 7 • 98
Penitentiary inmates accident compensation, 7 • 91
Penitentiary Service and National Parole Service, 7 • 91
Pensions and other employee benefits, 7 • 91
Perimeter Airlines (Inland) Ltd, 7 • 92
Permanent Court of Arbitration, 7 • 30
Permanent International Association of Navigational Congresses, 7 • 92
Petroleum Compensation Program, 7 • 21
Petroleum incentive payments, 7 • 23, 7 • 25
Poplar Council of Canada, 7 • 4
Population Aging, 7 • 89

P—*Concluded*

POS Pilot Plant Corporation, 7 • 30
Post-secondary education, 7 • 86
Post-secondary institutions, 7 • 86
Prairie Branch Railway Lines, costs of rehabilitating, 7 • 93
Prairie Grain Advance Payments Act, 7 • 2
Presidential grants, 7 • 89
Prince Edward Island
  Biomass combustion systems, 7 • 26
  construction of a veterinary science teaching facility at Charlottetown, 7 • 3
  Federal Provincial Mineral Development Agreement, 7 • 27
  harvesting, processing, marketing or transportation of fish, 7 • 38
  highways, secondary and access roads, 7 • 93
  primary highway network, 7 • 93
Producer and industry groups, 7 • 2
Producer groups, 7 • 2
Producer organizations, 7 • 2
Professional and Special Services, 5
Program grants, 7 • 90
Propane, the use of, 7 • 22
Prospectors' training courses, 7 • 57
Public awareness grants, 7 • 90
Public Debt Charges, 8
Public health, 7 • 61
Public Service Pension Adjustment Act, 7 • 95
Public technology, 7 • 91
Public Utilities Income Tax Transfer Act, 7 • 38
Public Works—Services and Management Account Revolving Fund, 1.21

Q

Quality of working life projects, 7 • 60
Quebec
  Aviation Ltd, 7 • 92
  Canada/Quebec Subsidiary Agreement on Science and Technology, 7 • 78
  coastal freight and passenger services, 7 • 92
  Commercial Fishermen's Alliance, 7 • 38
  crop losses, 7 • 3
  Federal Provincial Mineral Development Agreement, 7 • 27
  Federation of Labour for the Solidarity Fund, 7 • 68
  Hydrometric Agreement, 7 • 27
  James Bay Agreement, 7 • 28
  James Bay and Northern Quebec Agreement, 7 • 44, 7 • 57
  James Bay Cree and Naskapi Bands, 7 • 58
  James Bay Cree Corporations, 7 • 58
  Montreal Commuter Train System, 7 • 93
  North shore fishermen, 7 • 39
  Nouveau Quebec Inuit airports and Laprade, 7 • 92
  reciprocal taxation agreements, 7 • 6
  Water Quality and Monitoring Agreement, 7 • 27
Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children, Board of Trustees, 2 • 17
Queen's University, Centre for Resource Studies, 7 • 27

R

Rabies, 7 • 3
Race Track Supervision Revolving Fund, 1 • 24
Railway and transportation companies, 7 • 94
Railway Employee's Provident Fund Act, Intercolonial and Prince Edward Island, 7 • 93
Railway Relocation and Crossing Act, 7 • 93, 7 • 94
Regional air carriers, 7 • 94
Regional Canadian Marine Rescue Auxiliary Associations, 7 • 92
Regional Development Incentives Act, Loan Guarantee, payments under the, 7 • 78

R—*Concluded*

Remissions of tax, fee or penalty, 3 • 2
Remote Community Demonstration Program, 7 • 23
Report of surplus material disposed of in 1985-86, 11 • 42
Research
  earth sciences, energy and minerals, 7 • 27
  grants, 7 • 90
  grants and scholarships, 7 • 80
  marine and aquatic, 7 • 38
  on materials for fusion, 7 • 78
  technical information and field services, 7 • 79
Resource Foundation for Native Business and Communities, 7 • 39
Return on investments, 11 • 44
Returned soldiers insurance actuarial liability adjustment, 7 • 95
Richard St Barbe Barker Foundation, 7 • 3
Rifle associations, 7 • 60
Roads and Transportation Association of Canada, 7 • 93
Roosevelt Campobello International Park Commission, 7 • 30
Royal Agricultural Winter Fair, Toronto, 7 • 2
Royal Canadian Air Force
  Association, 7 • 60
  Benevolent Fund, 7 • 60
  payments to dependents, 7 • 60
Royal Canadian Flying Clubs Association, 7 • 92
Royal Canadian Legion, 7 • 95
Royal Canadian Mounted Police
  members of the, 7 • 91
  Pension Continuation Act, 7 • 91
  pensions to families of members, 7 • 91
  Veterans Association, 7 • 91
  Workmen's Compensation, 7 • 91
Royal Canadian Naval Association, 7 • 60
Royal Canadian Navy Benevolent Fund, 7 • 60

S

Salaries and allowances to Ministers of State (Privy Council), 12 • 12
Salaries of parliamentary secretaries to ministers (Parliament), 12 • 8
Salon international de l'agriculture et de l'alimentation, Le, 7 • 2
Saskatchewan
  compensation *re* damage caused by migratory waterfowl, 7 • 3
  Crop Drought Assistance Program, 7 • 3
  development of dependable water supplies, 7 • 3
  granular activated carbon water treatment system, 7 • 28
  groundwater and drought-proofing investigations, 7 • 3
  livestock producers, 7 • 3
  Qu'Appelle Valley, 7 • 27
Scholarly associations, 7 • 90
Scholarly conferences, 7 • 90
Scholarly publications, 7 • 90
Scholarships, 7 • 89
Scholarships, meteorological, 7 • 27
Scholarships *re* recruiting persons for scientific posts, 7 • 27
Science Council of Canada, 2 • 52
Science North Centre, 7 • 68
Scientific and engineering conferences, 7 • 78, 7 • 80
Sea Use Council, 7 • 38
Seamen, compensation to widows and dependent children, 7 • 60
Secrétariat technique permanent, 7 • 30
Self-supporting Airports and Associated Ground Services Revolving Fund, 1 • 27
Senate, members of the, 7 • 66
Shastri Indo-Canadian Institute, 7 • 30
Small Business Investment Grant Act, 7 • 68
Small Businesses Loans Act, 7 • 76
Social Sciences and Humanities Research Council, 2 • 59
Solar heating, 7 • 22
Solicitor General, activities complementary to, 7 • 90

S—*Concluded*

Special housing assistance for veterans, 7 • 95
Special Recovery Capital Projects Program, 7 • 38, 7 • 74, 7 • 92
Specialized collections, 7 • 90
Spouse gratuities, 7 • 59
Spouse's allowances payments, 7 • 65
Staff Development and Training Revolving Fund, 1 • 34
Statement of accounts receivable, 4 • 2
Statement of all borrowing transactions on behalf of Her Majesty, 3 • 00
Statement of election expenditures (Privy Council), 12 • 13
Statement of exemptions or reductions of oil export charges (Energy, Mines and Resources), 12 • 2
Statement of indemnities, allowances and travel expenses paid in 1985-86 (Parliament), 12 • 9
Stores Revolving Fund, 1 • 38
Subsidies to provinces, 7 • 37
Summary of payments under the Family Allowances Act (National Health and Welfare), 7 • 100
Summary of payments under the Old Age Security Act (National Health and Welfare), 7 • 101
Summer exchange program, 7 • 59
Superannuation and retirement acts, 7 • 95
Supplementary Information Required by the Financial Administration Act, 3
Supplementary Fiscal Equalization Payments, 1982-87 Act, 7 • 38
Supplementary Retirement Benefits Act, 7 • 60
Supply Revolving Fund, 1 • 40

T

Technology Education Program, 7 • 60
Technology Impact Research Fund, 7 • 60
Telesat Canada, 7 • 5
Territories Accident Prevention Association, 7 • 57
Tex-Scope and Wentworth Foundations, 7 • 68
The Director, The Veterans' Land Act, 2 • 57
The Innovation and Entrepreneur Management Corp (TIEM), 7 • 75
The National Battlefields Commission, 2 • 58
Thérèse Casgrain Award, 7 • 61
Thunder Bay Harbour Commission, 7 • 94, 7 • 95
Tourism Development, 7 • 75
Trade Promotion in the Asia-Pacific Region, Canadian Chamber of Commerce, 7 • 28
Traffic Accident Counter-Measure Development Program, 7 • 93
Trans Canada Pipelines, 7 • 22
Transfer Payments, 7
Transportation
  alternative fuels, 7 • 22
  costs *re* apples for manufacture of apple juice, 7 • 3
  of the elderly, 7 • 93
  of the handicapped, 7 • 93
  research, 7 • 91
  studies, 7 • 91
Travel expenses for Canadian representation at international conferences and meetings (External Affairs), 12, 6
Travel expenses of ministers and parliamentary secretaries, 11 • 48
Treatment and related allowances, 7 • 95
Trestler House, acquisition and restoration, 7 • 28
Trilateral Commission, Canadian Group of the, 7 • 28
TRIUMF, 7 • 80
TV Ontario, 7 • 8

U

Uniform Law Conference
  assist in administrative expenses, 7 • 59
  research purposes of the Conference, 7 • 59

U—*Concluded*

United Kingdom Foreign and Commonwealth Office, 7 • 30
United Nations
  Association in Canada, 7 • 30
  Committee on the Elimination of all Forms of Racial Discrimination, 7 • 30
  Convention in Trade of Rare and Endangered Species, 7 • 27
  Educational, Scientific and Cultural Organization, 7 • 30
  Environment Program, 7 • 30
  Fund for Drug Abuse Control, 7 • 61
  Human Rights Committee, Canadian Representative, 7 • 28
  Institute for Training and Research, 7 • 30
  Interim Force in Lebanon, 7 • 30
  Memorial Cemetery in Korea, 7 • 95
  Organization, 7 • 30
  Trust Fund for South Africa, 7 • 30
  Voluntary Fund
    Decade for Women, 7 • 30
    for the Environment, 7 • 30
    for Victims of Torture, 7 • 30
Université de Moncton, 7 • 4
Université du Québec, 7 • 39
Universities, aid, 7 • 89
University and vocational training, 7 • 95
University of British Columbia, 7 • 3
University of Guelph, Veterinary College, 7 • 2
Urea formaldehyde foam insulation, homeowners assistance program, 7 • 6

V

Vancouver Centennial Commission, 7 • 89
Veterans, cost of extended health care not covered, 7 • 96
Veterans insurance actuarial liability adjustment, 7 • 95
Veterans' Land Act, 7 • 95
Veterans' Land Act, The Director, 2 • 00
Veterans, provision of prosthetic services, 7 • 95
Violent crime, victims of, 7 • 59
Vocational Rehabilitation of Disabled Persons Act, 7 • 62
Voluntary organizations, 7 • 8

W

War Service Grants Act, 7 • 95
Wars
  Children of War Dead (education assistance), 7 • 95
  Civilian War Allowances, 7 • 95
  Civilians, World War II, 7 • 96
  Dual Service (World Wars I and II), 7 • 95
  North West Field Force, 7 • 95
  South African War, 7 • 95

W—*Concluded*

  Special Forces (Korea), 7 • 96
  World War I, 7 • 96
  World War II, 7 • 96
  World War II and Special Forces (Korea), 7 • 95
Water purification system, 7 • 28
Water resources, 7 • 27
Waterfowl crop depredation, 7 • 28
Waterton Biosphere Reserve Committee, 7 • 28
Welfare
  information systems, 7 • 61
  services, 7 • 62
Western Arctic (Inuvialuit) Claims Settlement Act, 7 • 58
Western Grain Transportation Act, 7 • 93, 7 • 94, 7 • 95
Western Transportation Industrial Development Program, 7 • 74
Wildlife Habitat Canada Foundation, 7 • 27
Wildlife Interpretation Centre, 7 • 28
Wildlife Toxicology Fund, 7 • 27
Women and Work, 7 • 89
Women in the work force, 7 • 59
Wood gasification, pressurized oxygen fluidized bed, 7 • 22
World Disarmament Campaign, 7 • 30
World Food Day Association of Canada, 7 • 2
World Health Organization, 7 • 30, 7 • 65
World Heritage Fund, 7 • 28
World Intellectual Property Organization, 7 • 30
World Meteorological Organization, 7 • 27
Writer's Federation of Nova Scotia, 7 • 92

Y

Young Offenders' Act, 7 • 90, 7 • 91
Young offenders, legal aid, 7 • 59
Young offenders, services to, 7 • 62
Youth Allowances Act, recovery, 7 • 38
Youth Exchange Program, 7 • 28
Yukon Territory
  Canada/Yukon Economic Development Agreement, 7 • 58
  Conservation Society, 7 • 57
  Council for Yukon Indians, 7 • 58
  hospital care, 7 • 57
  medicare, 7 • 57
  Northern Oil and Gas Action Program, 7 • 58
  Prospectors' Association, 7 • 57
  rental-purchase housing, 7 • 57
  subsidies agreements, 7 • 58
  to provide power rate relief, 7 • 58
  to subsidize non-domestic power consumers, 7 • 58
  transfer payments, 7 • 58

Volume

3

Government of Canada / Gouvernement du Canada

Receiver General for Canada
Hon. Monique Vézina

public accounts of canada

1986

Volume III

The President of the Treasury Board :

Annual Report to Parliament on Crown Corporations and other Corporate Interests of Canada

Canada

© Minister of Supply and Services Canada 1986

Available in Canada through

Associated Bookstores
and other booksellers

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1986-3E Canada: $17.30
ISBN 0-660-12168-9 Other Countries: $20.75

Price subject to change without notice

Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Monique Vézina

public accounts of canada

1986

Volume III

The President of the Treasury Board :

Annual Report to Parliament on Crown Corporations and other Corporate Interests of Canada

Canada

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary and analysis of the financial transactions of the Government. **Volume II** is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Volume III responds to Subsection 153(1) of Part XII of the Financial Administration Act which was proclaimed on September 1, 1984. In it, the President of the Treasury Board provides Parliament with an annual consolidated report on the businesses and activities of all parent Crown corporations. The report includes a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of or in trust for the Crown or any Crown corporation. Employment and financial data, including aggregate borrowings of parent Crown corporations and other information, are also provided.

The President's Message

I am pleased to present my third Consolidated Annual Report to Parliament pursuant to subsection 153(1) of the *Financial Administration Act (FAA)*. This report on the businesses and activities of parent Crown corporations listed in Schedule C of the Act now contains additional information on Crown corporations.

The new information relates to the eight parent Crown corporations* which are exempt from the reporting and most other provisions of Part XII of the Act. These eight corporations are of relative importance in terms of employment and Canada's annual contribution to their operations is very significant. Previous reports contained their financial statements only. The addition of new data brings the level of information provided on exempt corporations to that of their scheduled counterparts.

The Environment

Two major factors continue to influence the environment of Crown corporations: the ongoing effects of Part XII of the *FAA* and this government's commitment to privatization.

Over two years have now elapsed since Part XII of the *FAA* came into force. In addition, and pursuant to the legislation, regulations have been promulgated dealing with a variety of matters. During these initial two years of the implementation of the control and accountability framework, a new dynamic has emerged with respect to Crown corporations. As a result of the Act, in law and in fact, each Crown corporation is ultimately accountable to Parliament through its appropriate Minister for the conduct of its affairs. As a result of the legislation, and the regulations which flow from it, parliamentarians are equipped with improved accountability instruments with which to evaluate the performance of each scheduled Crown corporation in relation to its stated objectives, and to hold it accountable.

The important accountability documents which are produced by Crown corporations include corporate plans and budgets and their summaries, and annual reports. They are described in law and, in some cases, further described by the regulations of the Treasury Board. Now that the instruments themselves, as well as matters such as the nature of their contents and the timing of their submission, have been addressed, the emphasis has begun to shift away from the control of Crown corporations and towards the question of accountability. Over time, as this new freedom for corporate initiative takes hold, the importance of the corporate plan and budgets, together with the annual report, will emerge as the critical instruments whereby Crown corporations and their management are judged by their performance and their ability to adapt to change.

Annual Highlights

The data contained in this report have been reported by each Crown corporation at its financial year-end occurring on or before July 31, 1986.

At their financial year-ends the 53 scheduled corporations**, together with their subsidiaries, had total assets of $55.0 billion which represents a slight increase of 3.5 per cent from my last report. Exempt corporations, reported here for the first time, had total assets of $6.1 billion, being largely the assets of the Canadian Wheat Board.

Figures for the same period indicate that the 53 corporations and their wholly-owned subsidiaries employed 187,000 people, a decrease of 5.0 per cent from my last report. Two main factors caused the change. First, a drive for efficiency within all Crown corporations over the last two years brought about a decrease of 3,000 employees during the reporting period. However, this decrease was offset in part by increased employment at Petro-Canada as a result of its takeover of the assets of Gulf Canada Limited. Secondly, Canada Post Corporation changed its basis for reporting from person-years to full-time positions, which made its reporting consistent with other corporations and reduced its total by 10,100.

---

* Bank of Canada, Canada Council, Canadian Broadcasting Corporation, Canadian Film Development Corporation, Canadian Institute for International Peace and Security, Canadian Wheat Board, International Development Research Centre and the National Arts Centre Corporation.

** Since my last report, Parliament exempted the Canadian Institute for International Peace and Security from most provisions of Part XII of the *FAA*. On the other hand, two subsidiaries received directives under Section 99 of the Act, to conduct their affairs or to report as if they were named in Schedule C. The two are: Marine Atlantic Inc. (formerly CN Marine Inc.) and Petro-Canada International Assistance Corporation.

Budgetary funding to all Crown corporations, including those exempt from the Act, during this reporting period totalled $5.5 billion. Among the exempt corporations, the four cultural corporations* received in excess of $1 billion from Canada.

The budgetary payments from Canada to Schedule C corporations amounted to $4.4 billion which is $362 million less than the figure reported last year. This results from the fact that payments to many corporations were somewhat less than those made in prior periods.

Part II of this Annual Report lists corporations which are not wholly-owned by Canada. Among these corporations are mixed and joint enterprises. These are entities in which Canada has a partial equity interest. The total assets of these mixed and joint enterprises in 1985 had reached $8.5 billion. Of this, the Canada Development Corporation accounted for $7.3 billion or 85.9 per cent of total.

Corporate Highlights

A number of significant developments have occurred during the past year. More complete information on parent corporations will be found in their annual reports which are tabled in Parliament.

The recent period has been a difficult one for Canada's most prominent Crown corporations in the transportation field. Faced with intense competition and changes in the transportation environment, CN has announced a series of difficult measures designed to halt the deterioration in its financial performance. CN Route is being sold. Productivity, particularly in rail operations, is being improved. Capital expenditures are being curtailed and total indebtedness restricted.

VIA Rail has experienced lower than forecast ridership but, despite management's efforts, costs have risen, particularly for equipment maintenance.

As a consequence of the continued downturn in Seaway traffic, the St. Lawrence Seaway Authority has had to deplete further its reserves to meet operating costs. The age of the Welland Canal will likely necessitate additional expenditures to renew this section of the Seaway.

Air Canada's financial results were also disappointing. The company has since embarked on a cost reduction program coupled with an internal reorganization to improve market responsiveness.

Special circumstances have placed several other corporations under heavy pressure as well. The financial difficulties of a number of member institutions, including the Canadian Commercial Bank and Northland Bank, resulted in a cumulative deficit in the Canada Deposit Insurance Corporation's fund of $1.2 billion as at December 31, 1985. To remedy this situation, amendments to the *CDIC Act* provide for a substantial increase in premiums chargeable during 1986.

The decline in world oil prices led Petro-Canada to write down the value of properties to the extent of $865 million after taxes. With the purchase during the year of Gulf Canada Limited's refining, transportation and marketing assets west of Quebec, Petro-Canada became a leader among petroleum product marketers in every region of the country.

Atomic Energy of Canada Limited is in the process of rationalizing its operations to reflect the prolonged hiatus in new orders for nuclear generating plants both in Canada and abroad. A decision was taken in early 1985 to shut down heavy water production facilities, and government funding for nuclear research will be reduced gradually over the next four years; however, AECL expects to maintain its research activities at, or near, current levels through increased participation by the major beneficiaries, including provincial utilities and private industry.

In contrast to this generally bleak picture, some corporations performed well, or better than expected.

*Canadian Broadcasting Corporation, Canada Council, Canadian Film Development Corporation and the National Arts Centre Corporation.

Teleglobe Canada had another good year in 1985 and realized a net income of $53 million, enabling the payment of an $80 million dividend to the government early in 1986.

The overall performance of the ports system (the Canada Ports Corporation and the six Local Ports Corporations) has been favourable. Sharp declines in grain traffic at the eastern ports were partially offset by increased coal shipments at western ports. Uncertainty over levels of traffic in major commodity continues with necessary adjustments being made at individual ports. Indications are that the recently experienced growth in container traffic will continue.

Canada Harbour Place Corporation completed construction of the Canada Pavilion at EXPO '86 on time and within budget. The building has become one of the primary symbols of EXPO '86. The number of visitors to the Canada Pavilion has been more than 20 per cent higher than originally anticipated.

Last but not least, Canada Post Corporation was able to negotiate agreements with its unions without major work stoppages again this year. In the February Budget, the Minister of Finance set the year 1987-88 as the last in which the Canada Post should expect the government to cover an operating deficit. Subsequently, Cabinet has ratified general directions for the corporation which emphasize improvements in service and financial performance.

Privatization

Last year, a Ministerial Task Force on Privatization was established to develop a strategic approach and workplan for the privatization of Schedule C Crown corporations and some mixed enterprises where government ownership is no longer necessary for public policy purposes. Under the direction of the Task Force, a formal three-phase privatization process has been developed. The first phase, which is the critical path assessment, involves an identification of policy, operational and financial issues. The second phase is the development of the privatization plan which requires a resolution of policy and financial issues, and the preparation of the corporation for privatization. The last phase is the actual divestiture, whereby the corporation is publicly announced for sale and the privatization process is finalized.

Since the Budget of May 1985, the Northern Transportation Company Limited was sold for $27 million. Also, the government completed the sale of 21.8 million of its 30.7 million holdings of common shares in the Canada Development Corporation, realizing net proceeds of approximately $245 million.

There are additional major accomplishments to announce. The de Havilland Aircraft of Canada, Limited was sold to Boeing for $155 million, which includes $90 million in cash upon closing and a repayable note of $65 million. Canadian Arsenals Limited was sold to the SNC Group for $92.2 million. All issued shares of Pêcheries Canada Inc were sold to *La co-opérative agro-alimentaire Purdel* for $5 million, subject to final adjustments. Furthermore negotiations are soon to be concluded with Route Canada Holdings Inc. on the sale of CN Route. Negotiations are also proceeding with the territorial governments which are interested in obtaining the Northern Canada Power Commission.

More recently, the government announced the signing of a Letter of Intent to sell Canadair Limited to Bombardier Inc. When negotiations are completed, the government will be paid $120 million in sale proceeds, plus an estimated $173 million over time in Challenger royalties. Of the remaining CDIC companies, Eldorado Nuclear Limited and Teleglobe Canada remain to be sold. Discussions are being held currently with interested parties.

As a further indication of the importance the government places on privatization, on June 30, 1986, the Prime Minister appointed my colleague, the Honourable Barbara McDougall, the Minister of State for Privatization.

Privatization will continue to be carried out in a careful and considered way, according to sound management principles, so that the government may obtain a fair price for its assets while safeguarding the interests of concerned constituents.

Public Policy

Employment Equity

The federal government announced in March 1985 that the Treasury Board would be coordinating the implementation of an Employment Equity Program for designated groups in Crown corporations, comprising women, persons with disabilities, aboriginal peoples and members of visible minority groups.

Over the following 12 months, initiatives were undertaken to ensure the introduction of effective programs by Crown corporations to meet both federal program objectives and the interests of individual corporations. Consultations were held at the policy development stage with representatives of Crown corporations, Employment and Immigration Canada, the Canadian Human Rights Commission, Statistics Canada and various other organizations. The resulting policy was reviewed by representatives of the designated groups serving on advisory committees to the President of the Treasury Board and, in April 1986, Treasury Board's policy and accompanying guidelines on the implementation of Employment Equity in Crown corporations were published.

During the year, the Employment Equity Section made extensive efforts to identify the assistance Crown corporations would require in order to implement the new policy. As a result, group training sessions were held in various parts of the country on the more technical aspects of program implementation for responsible Crown corporation representatives who requested such assistance.

I am pleased to report that support for the Employment Equity Program has been strong at senior management levels in Crown corporations. Working together, strategies are being devised to assist the corporations in building a strong program base from which they can develop and implement their individual action plans, beginning in 1987-88.

Official Languages

Parent Crown corporations and their wholly-owned subsidiaries are subject to the provisions of the *Official Languages Act*. They are therefore required to provide services to the public in both official languages at their head offices, in the National Capital Region, and elsewhere in Canada where there is significant demand. While services are not always available in the French language in regions of significant demand outside the National Capital Region and Quebec, improvements are being made.

The Treasury Board continues to help Crown corporations implement the government's official languages objectives. In 1985, the Secretariat consulted major parent Crown corporations on the implications of Part XII of the *Financial Administration Act*, so that official languages policies are extended to wholly-owned subsidiaries in a reasonable manner, taking into account their diverse mandates, operations and geographic locations.

Regulations

Since my last Annual Report, the following regulations have been promulgated:

Crown Corporation Borrowing Regulations, amendment - 16/01/86 SOR/86-143.

Crown Corporation Corporate Plan and Budget Regulations (Form, Contents, Timing and Period Covered) - 29/07/86 SOR/86-828.

A list of other regulations, made pursuant to Part XII of the *FAA* and promulgated is as follows:

Crown Corporation General Regulations (Notification, Disposal of property by Agent corporations, Remuneration and By-Laws) - 31/08/84 SOR/84-743, amended 05/07/85 SOR/85-643.

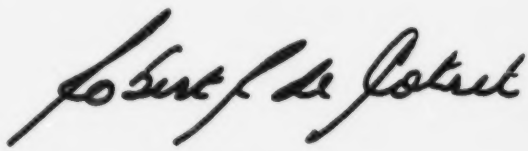
Crown Corporation Borrowing Regulations (Transactions, Approvals, Exemptions) - 31/08/84 SOR/84-742, amended 07/03/85 SOR/85-230, amended 12/09/85 SOR/85-902.

Crown Corporation Summaries Regulations (Timing) - 30/01/85 SOR/85-128.

It is clear from the above that the past year was a difficult one for many Crown corporations. It should be recalled however that Crown corporations exist primarily to serve public policy objectives, which must be taken into account when considering their performance. Moreover, many Crown corporations also feel the effects of shifts in the economy, as do their private sector counterparts.

I am pleased with the progress which has been made in the management of the government's portfolio of Crown corporations. Much has been accomplished over the last two years in establishing the systems underlying the control and accountability framework.

In my next Annual Report to Parliament, I will look forward to reporting on the government's further progress in reducing its portfolio of corporate interests.



Robert R. de Cotret

TABLE OF CONTENTS

		Page
PART I	**Annual Consolidated Report on the Businesses and Activities of All Parent Crown corporations**	
1.	Introduction to Part I	3
2.	Table 1. The financial position of parent Crown corporations	6
3.	Table 2. Employment, Borrowings and Budgetary Financial Support from Canada, for each parent Crown corporation	8
4.	Summary Pages and the audited financial statements for each parent Crown corporation	
	Air Canada	14
	Atlantic Pilotage Authority	20
	Atomic Energy of Canada Limited	24
	Bank of Canada	29
	Canada Council	33
	Canada Deposit Insurance Corporation	40
	Canada Development Investment Corporation	45
	Canada Harbour Place Corporation	66
	Canada Lands Company Limited	70
	Canada Mortgage and Housing Corporation	86
	Canada Museums Construction Corporation Inc.	95
	Canada Ports Corporation	100
	Canada Post Corporation	107
	Canadian Arsenals Limited	113
	Canadian Broadcasting Corporation	115
	Canadian Commercial Corporation	121
	Canadian Dairy Commission	125
	Canadian Film Development Corporation	132
	Canadian Institute for International Peace and Security	136
	Canadian Livestock Feed Board	140
	Canadian National Railway Company	144
	Canadian National (West Indies) Steamships, Ltd.	154
	Canadian Patents and Development Limited	157
	Canadian Saltfish Corporation	161
	Canadian Wheat Board	165
	Canagrex	183
	Cape Breton Development Corporation	187
	Defence Construction (1951) Limited	200
	Export Development Corporation	204
	Farm Credit Corporation	211
	Federal Business Development Bank	216
	Freshwater Fish Marketing Corporation	221
	Great Lakes Pilotage Authority, Ltd.	225
	Halifax Port Corporation	229
	Harbourfront Corporation	233
	International Centre for Ocean Development	238
	International Development Research Centre	242
	Laurentian Pilotage Authority	248
	Loto Canada Inc.	252
	Marine Atlantic Inc. (CN Marine Inc.)	255
	Mingan Associates, Ltd.	260
	Montreal Port Corporation	262
	National Arts Centre Corporation	266

National Capital Commission 273
Northern Canada Power Commission 278
Pacific Pilotage Authority 283
Pêcheries Canada Inc. 287
Petro-Canada 296
Petro-Canada International Assistance Corporation 309
Port of Quebec Corporation 312
Prince Rupert Port Corporation 316
Royal Canadian Mint 320
St. Anthony Fisheries Limited 325
St. John's Port Corporation 327
St. Lawrence Seaway Authority, The 331
Societa a responsibilita limitata Immobiliare San Sebastiano 343
Standards Council of Canada 345
Teleglobe Canada 349
Uranium Canada, Ltd. 355
Vancouver Port Corporation 357
VIA Rail Canada Inc. 361

PART II Crown corporations and Other Corporate Interests

1. Introduction to Part II 369

2. Statistical Summary 370

3. The Listings:

.1 Parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates 371
.2 Joint and mixed enterprises 378
.3 Other entities 379
.4 International organizations 381
Appendix 'A' : Additions/Deletions to Part II Listings 382

4. Corporate Information:

.1 Joint and mixed enterprises 384
.2 Other entities 387
.3 International organizations 392

PART I

ANNUAL CONSOLIDATED REPORT ON THE BUSINESSES AND ACTIVITIES OF ALL PARENT CROWN CORPORATIONS

INTRODUCTION TO PART I

Part I of this Annual Report is a document of record on the financial affairs of all parent Crown corporations, comprised as follows:

- Tables 1 and 2 present aggregate financial and employment data for 60 Crown corporations, comprising:
  - the 51 parent Crown corporations listed in schedule C of the *Financial Administration Act* (FAA) in the twelve months ending July 31, 1986;
  - two subsidiaries of listed corporations, to which by Order pursuant to s. 97(2) of the FAA, the provisions of divisions I to IV of Part XII of that Act were caused to apply as if the two were parent Crown corporations; and,
  - seven parent Crown corporations which, by s. 96(1) of the FAA are exempted from the provisions of the above-cited divisions.
- Audited financial statements for the period covered by the report for each of the above 60 corporations and for the Bank of Canada.
- A Summary Page for each corporation precedes its financial statements. This page presents a financial summary of several years' performance of the particular corporation, along with basic information about the corporation.

The tables show that at the close of the period covered by their reports the 60 corporations had total assets of $61.2 billion and their combined employment was 200,000; their obligations to private sector lenders increased in the report periods by $1.9 billion. However, since the date of the financial year end varies amongst these corporations, these aggregate data do not relate to a single date or period.

The Tables

Tables 1 and 2, which follow, respond to the requirement in the *Financial Administration Act* (FAA) that financial data, including employment and aggregate borrowing by corporations, be reported. The data for individual corporations are "for their financial years ending on or before July 31," 1986, and totals of these data, therefore, do not relate to a single 12-month period.

Data are presented for 60 corporations comprising: 51 corporations which were listed in schedule C of the FAA in the report period; two subsidiaries, CN Marine Inc. (renamed Marine Atlantic Inc.) and Petro-Canada International Assistance Corporation which had been directed to behave, or to report, as if they are parent corporations and, seven of the eight corporations which pursuant to s. 96 of the FAA are exempted from scheduling. The other exempt corporation, the Bank of Canada, is excluded from the tables because of the unique nature of its financial data (see its Summary Page).

Reporting of data is on the following principles:

- **Year-end dates:** December year-ends relate to 1985; other year-ends relate to 1986, unless footnotes indicate otherwise.
- **Employment data** describe the number of full-time employees. They relate to the parent corporation and all its subsidiaries. Special cases are footnoted. Bank of Canada (2,341 employees) is excluded.
- **Net new borrowing data** comprise changes during the financial period in outstanding principal amounts of capital leases and long-term and short-term borrowings. To the extent possible, they do not include adjustments for exchange rate variations and they take no account of transfer of assets and related debts such as those occurring between the port administrations.
- **Budgetary Funding from Canada** comprises cash paid to the parent corporation and, as well, that paid directly to its subsidiaries. Payments for which a class or kind of recipient is eligible are excluded from these data. (Examples of such exclusions are Petroleum Incentive Payments and those for Rehabilitation of Prairie Branch Railway Lines.) Canada Post data include cultural mail subsidies.

Table 1

The financial position of parent Crown corporations
(Data as at year-end; for financial years ending on or before July 31, 1986; $ million.)

FAA Schedule	Year-end	Total Assets	Current Liabilities	Long Term Liabilities	Shareholder's Equity
C-I corporations:					
Atlantic Pilotage Authority	December 31	1.2	0.8	1.0	(0.6)
Atomic Energy of Canada Limited	March 31	1,107.0	157.9	772.3	176.8
Canada Deposit Insurance Corporation[3]	December 31	1,676.4	40.9	2,870.9	(1,235.4)
Canada Harbour Place Corporation[1]	March 31	145.2	12.5	nil	132.7
Canada Lands Company Limited[1]	March 31	negl.	negl.	negl.	nil
Canada Mortgage and Housing Corporation	December 31	10,051.1	197.4	9,803.7	50.0
Canada Museums Construction Corporation Inc.	March 31	100.3	8.9	nil	91.4
Canada Post Corporation	March 31	2,451.4	517.9	357.6	1,575.9
Canadian Arsenals Limited	March 31	n.a.	n.a.	n.a.	n.a.
Canadian Commercial Corporation	March 31	399.5	363.8	nil	35.7
Canadian Dairy Commission[2]	July 31	333.6	333.6	nil	negl.
Canadian Livestock Feed Board	March 31	2.5	1.9	0.1	0.5
Canadian National (West Indies) Steamships, Ltd.	December 31	1.0	0.3	0.1	0.7
Canadian Patents and Development Limited	March 31	1.1	0.5	0.2	0.4
Canadian Saltfish Corporation	March 31	16.6	21.3	0.7	(5.4)
Canagrex	March 31	0.3	0.1	nil	0.2
Cape Breton Development Corporation	March 31	453.9	52.6	nil	401.3
CN Marine Inc.[6] (renamed Marine Atlantic Inc.)	December 31	361.5	31.1	46.7	283.7
Defence Construction (1951) Limited	March 31	2.6	2.8	2.9	(3.1)
Export Development Corporation	December 31	7,296.1	2,336.0	4,064.0	896.1
Farm Credit Corporation	March 31	5,015.0	244.3	4,763.0	7.7
Federal Business Development Bank	March 31	1,595.0	663.7	724.4	206.9
Freshwater Fish Marketing Corporation	April 30	25.5	23.6	nil	1.9
Great Lakes Pilotage Authority, Ltd.	December 31	2.0	3.9	3.3	(5.2)
Harbourfront Corporation	March 31	36.3	36.0	nil	0.3
International Centre for Ocean Development	March 31	0.1	0.1	negl.	negl.
Laurentian Pilotage Authority	December 31	6.3	5.9	0.7	(0.3)
Loto Canada Inc.	March 31	nil	nil	nil	nil
Mingan Associates, Ltd.[1]	December 31	nil	nil	nil	nil
National Capital Commission	March 31	306.5	17.6	4.5	284.4
Northern Canada Power Commission	March 31	268.7	30.1	229.1	9.5
Pacific Pilotage Authority	December 31	5.0	1.6	0.5	2.9
Pêcheries Canada Inc.	December 31	15.9	3.8	3.4	8.7
Petro-Canada International Assistance Corporation[6]	December 31	13.2	13.2	nil	negl.
Royal Canadian Mint	December 31	115.9	80.6	34.3	1.0

St. Anthony Fisheries Limited[1]	March 31	negl.	nil	nil	negl.
St. Lawrence Seaway Authority, The	March 31	645.3	15.3	222.3	407.7
Societa a responsibilita limitata Immobiliare San Sebastiano	December 31	0.1	negl.	nil	0.1
Standards Council of Canada	March 31	3.3	0.8	0.3	2.2
Uranium Canada, Ltd.	December 31	negl.	nil	nil	negl.
VIA Rail Canada Inc.	December 31	898.6	172.2	14.6	711.8
Total C-I corporations[6]		33,354.0	5,393.0	23,920.5	4,040.5
C-II corporations:					
Air Canada	December 31	2,589.5	628.1	1,448.3	513.1
Canada Development Investment Corporation[5]	December 31	642.1	156.6	nil	485.5
Canada Ports Corporation	December 31	231.3	14.0	124.4	92.9
Canadian National Railway Company	December 31	8,138.8	1,486.6	3,233.7	3,418.5
Halifax Port Corporation	December 31	60.2	5.2	31.2	23.8
Montreal Port Corporation	December 31	253.7	11.9	244.1	(2.3)
Petro-Canada	December 31	8,846.1	2,063.5	3,140.2	3,642.4
Port of Quebec Corporation	December 31	88.0	3.8	0.8	83.4
Prince Rupert Port Corporation	December 31	81.2	1.4	87.6	(7.8)
St. John's Port Corporation	December 31	16.9	1.7	2.0	13.2
Teleglobe Canada	December 31	524.9	107.9	109.6	307.4
Vancouver Port Corporation	December 31	242.7	14.3	109.4	119.0
Total C-II corporations		21,715.4	4,495.0	8,531.3	8,689.1
Total Schedule C corporations		55,069.4	9,888.0	32,451.8	12,729.6
Exempt (Unscheduled) Corporations					
Canada Council	March 31	140.1	25.2	1.0	113.9
Canadian Broadcasting Corporation	March 31	742.8	160.6	124.1	458.1
Canadian Film Development Corporation	March 31	13.0	2.7	0.2	10.1
Canadian Institute for International Peace and Security	March 31	1.9	0.1	nil	1.8
Canadian Wheat Board[2]	July 31	5,210.1	4,744.9	79.9	385.3
International Development Research Centre	March 31	16.7	13.2	2.4	1.1
National Arts Centre Corporation	August 31	14.7	14.3	0.4	negl.
Total, exempt corporations		6,139.3	4,961.0	208.0	970.3
Grand Total, parent Crown corporations except Bank of Canada		61,208.7	14,849.0	32,659.8	13,699.9

See Notes, following these tables.

Table 2

Parent Crown corporations

Employment, Borrowing and Budgetary Funding
(for their financial years ending on or before July 31, 1985)

FAA Schedule	Year-end	Employment	In their financial years; $ million. Net new borrowings, leases from (repaid to) private sector	from (repaid to) Canada	Budgetary funding from Canada
C-I corporations:					
Atlantic Pilotage Authority[5]	December 31	79	0.3	negl.	0.6
Atomic Energy of Canada Limited	March 31	5,540	(11.1)	(71.6)	275.1
Canada Deposit Insurance Corporation	December 31	22	58.7	956.2	nil
Canada Harbour Place Corporation	March 31	181	nil	nil	56.2
Canada Lands Company Limited[1]	March 31	127	nil	nil	19.4
Canada Mortgage and Housing Corporation	December 31	2,884	nil	(187.2)	1,656.1
Canada Museums Construction Corporation Inc.	March 31	23	nil	nil	46.5
Canada Post Corporation[4,5]	March 31	52,771	nil	nil	409.4
Canadian Arsenals Limited[1]	March 31	737	n.a.	n.a.	nil
Canadian Commercial Corporation	March 31	118	nil	nil	15.8
Canadian Dairy Commission[2,5]	July 31	71	nil	53.9	314.4
Canadian Livestock Feed Board	March 31	23	nil	nil	16.8
Canadian National (West Indies) Steamships, Ltd.	December 31	nil	nil	nil	nil
Canadian Patents and Development Limited	March 31	27	nil	nil	0.4
Canadian Saltfish Corporation	March 31	39	nil	5.1	nil
Canagrex	March 31	nil	nil	nil	nil
Cape Breton Development Corporation	March 31	3,624	nil	(10.8)	120.1
CN Marine Inc.[6] (renamed Marine Atlantic Inc.)	December 31	2,575	nil	nil	141.1
Defence Construction (1951) Limited	March 31	272	nil	nil	14.3
Export Development Corporation[4]	December 31	577	731.5	(103.2)	nil
Farm Credit Corporation	March 31	571	413.6	(214.3)	nil
Federal Business Development Bank	March 31	1,232	161.1	(119.0)	25.9
Freshwater Fish Marketing Corporation	April 30	250	(0.3)	1.1	nil
Great Lakes Pilotage Authority, Ltd.[5]	December 31	142	nil	nil	3.4
Harbourfront Corporation	March 31	133	nil	nil	6.1
International Centre for Ocean Development	March 31	15	nil	nil	1.1
Laurentian Pilotage Authority[5]	December 31	293	0.3	nil	2.0
Loto Canada Inc.	March 31	nil	nil	nil	nil
Mingan Associates, Ltd.[1]	December 31	nil	nil	nil	nil
National Capital Commission	March 31	794	nil	(26.3)	81.0
Northern Canada Power Commission	March 31	322	nil	(4.1)	nil

Pacific Pilotage Authority[3]	December 31	153	nil	negl.	nil
Pêcheries Canada Inc.	December 31	641	1.2	nil	nil
Petro-Canada International Assistance Corporation[6]	December 31	15	nil	2.3	20.3
Royal Canadian Mint	December 31	731	(0.2)	18.0	nil
St. Anthony Fisheries Limited[1]	March 31	nil	nil	nil	nil
St. Lawrence Seaway Authority, The	March 31	1,016	nil	nil	nil
Societa a responsibilita limitata Immobiliare San Sebastiano[1]	December 31	nil	nil	nil	nil
Standards Council of Canada	March 31	76	nil	nil	5.4
Uranium Canada, Ltd.	December 31	nil	nil	nil	nil
VIA Rail Canada Inc.	December 31	4,178	nil	nil	631.4
Total C-I corporations[6]		80,252	1,355.1	300.1	3,862.8
C-II corporations:					
Air Canada	December 31	22,134	177.7	(32.0)	nil
Canada Development Investment Corporation[5]	December 31	10,196	(1,116.9)	nil	500.0
Canada Ports Corporation[5]	December 31	297	nil	negl.	14.1
Canadian National Railway Company	December 31	61,124	437.0	(8.8)	9.0
Halifax Port Corporation	December 31	105	nil	nil	nil
Montreal Port Corporation	December 31	670	nil	(0.3)	nil
Petro-Canada	December 31	10,565	576.1	nil	nil
Port of Quebec Corporation	December 31	91	nil	nil	nil
Prince Rupert Port Corporation	December 31	12	nil	nil	0.3
St. John's Port Corporation	December 31	18	nil	nil	nil
Teleglobe Canada	December 31	1,180	(1.8)	(1.3)	nil
Vancouver Port Corporation	December 31	224	nil	(0.2)	nil
Total C-II corporations		106,616	72.1	(42.6)	523.4
Total Schedule C corporations		186,868	1,427.2	257.5	4,386.2
Exempt (Unscheduled) Corporations					
Canada Council	March 31	222	nil	nil	74.2
Canadian Broadcasting Corporation	March 31	11,581	nil	nil	857.3
Canadian Film Development Corporation	March 31	77	nil	nil	75.9
Canadian Institute for International Peace and Security	March 31	18	nil	nil	2.5
Canadian Wheat Board[2,5]	July 31	489	436.3	nil	nil
International Development Research Centre	March 31	444	(0.3)	nil	86.0
National Arts Centre Corporation	August 31	288	0.8	(0.1)	15.3
Total, exempt corporations		13,119	436.8	(0.1)	1,111.2
Grand Total, parent Crown corporations except Bank of Canada		199,987	1,864.0	257.4	5,497.4

See Notes, following these tables.

Notes to the Tables

1. For some corporations, audited consolidated financial statements for the period covered by this Report were not available when the Report was sent to press. Therefore, *preliminary data* for the report period are presented in respect of:

   Canada Lands Company Limited
   Mingan Associates, Ltd.
   Societa a responsibilita limitata Immobiliare San Sebastiano

2. Financial data presented are from audited financial statements for a period other than the report period, as follows:

   Canadian Dairy Commission - 12 months ending July 31, 1985

   Canadian Wheat Board - 12 months ending July 31, 1985

3. The equity value for Canada Deposit Insurance Corporation takes account of the position of its Deposit Insurance Fund.

4. Funding data for Export Development Corporation are Corporate Account data. Budgetary funding to Canada Post Corporation includes cultural mail subsidies.

5. Employment data:

   - for Canadian Dairy Commission and Canadian Wheat Board are as at June 1, 1986.
   - for Canada Development Investment Corporation comprise employment in Eldorado Nuclear Limited, in Canadair Limited, in de Havilland Aircraft of Canada Limited and that in the parent corporation.
   - for Canada Ports Corporation do not include employment in the local port corporations named in these Tables.
   - for Canada Post Corporation have previously been reported on person-year basis.
   - for the four Pilotage Authorities include contract pilots.

6. CN Marine Inc. (recently renamed Marine Atlantic Inc.) and Petro-Canada International Assistance Corporation are shown amongst C-I corporations since, though not scheduled in the report period they had been directed, pursuant to s. 97(2) of the FAA, to conduct their affairs, or to report, as if they were (C-I) parent Crown corporations.

4.

SUMMARY PAGES AND THE AUDITED FINANCIAL STATEMENTS FOR EACH PARENT CROWN CORPORATION

A Summary Page precedes the audited financial statements of each parent Crown corporation.

Each Summary Page presents basic information about a corporation's mandate, origins and present status and names the senior officers as of October 1, 1986. As well, a financial summary includes information such as obligations (which comprise long-term and short-term loan principal outstanding and other funding to be repaid, plus capital leases) and details of the cash provided to the corporation and its subsidiaries by Canada. The non-budgetary amounts displayed in the financial summary include equity infusions as well as loan funding.

Bracketed values () denote: for assets or equity, a deficit;
for "cash from Canada, net", a net payment to the Consolidated Revenue Fund.

SUMMARY PAGE

AIR CANADA

MANDATE

To provide a publicly-owned air transportation service, with powers to carry out other businesses incidental to the airline operation, having due regard to sound business principles and, in particular, the contemplation of profit.

BACKGROUND

The Corporation's operation began in 1937. Until 1978, it was a subsidiary of CNR. Today it operates 112 jet aircraft, has 22,100 employees and its operations comprise 60 per cent of Canadian revenue-passenger miles flown. No federal funds have been invested in Air Canada since the conversion to equity in 1978 of $324 million of its debt obligations to Canada.

CORPORATION DATA

HEAD OFFICE	500 Dorchester Boulevard West Montreal, Quebec H2Z 1X5
STATUS	—Schedule C, Part II —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	*Trans Canada Airlines Act*, 1937; repealed and replaced by *Air Canada Act*, 1977 (S.C. 1977-78, C. 5).
CHIEF EXECUTIVE OFFICER	Pierre J. Jeanniot
CHAIRMAN	Claude I. Taylor
AUDITOR	Thorne Riddell, Poissant, Richard

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984 (restated)	1983	1982
At the end of the year				
Total Assets	2,590	2,508	2,187	2,037
Obligations to the private sector	1,265	1,087	848	629
Obligations to Canada	196	228	246	263
Equity of Canada	513	528	486	482
Cash from Canada in the year				
—budgetary	nil	nil	nil	nil
—non-budgetary	nil	nil	nil	nil

AIR CANADA

MANAGEMENT REPORT

The consolidated financial statements contained in this annual report have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of the data in these financial statements are management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements. In support of its responsibility, management maintains a system of internal control to provide reasonable assurance as to the reliability of financial information and the safeguarding of assets. The Corporation has an internal audit department whose functions include reviewing internal controls and their application, on an ongoing basis.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board, which is composed of directors who are not employees of the Corporation. The Audit Committee meets with management, the internal auditors and the external auditors at least four times each year.

The external auditors, Thorne Riddell, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board and meet with it on a regular basis.

Pierre J. Jeanniot
President & Chief
Executive Officer

William J. Reid
Senior Vice President
Finance

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of Air Canada as at December 31, 1985 and the consolidated statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation and of its subsidiaries that have come to our notice in the course of our examination of the financial statements were in accordance with Part XII of the Financial Administration Act, its regulations, the Air Canada Act and the By-laws of the Corporation.

The 1984 comparative figures are based on financial statements reported upon by other auditors.

Thorne Riddell
Poissant Richard
Chartered Accountants

Montreal, Canada
February 14, 1986

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash and short-term investments	62,293	50,684
Accounts receivable	301,457	269,581
Spare parts, materials and supplies	89,622	78,079
Prepaid expenses	12,144	10,581
Deferred income taxes	38,489	34,786
	504,005	443,711
Property and equipment (Note 2)	1,807,189	1,893,056
Flight equipment under capital leases (Note 3)	91,715	106,380
Investment in other companies (Note 4)	31,604	21,575
Long-term receivables and deferred charges	154,989	43,755
	2,589,502	2,508,477

LIABILITIES	1985	1984
Current		
Accounts payable and accrued liabilities	348,537	350,125
Advance ticket sales	171,127	153,052
Current portion of long-term debt and capital lease obligations	108,399	96,612
	628,063	599,789
Long-term debt (Note 5)	1,259,124	1,103,079
Long-term obligations under capital leases (Note 6)	93,570	115,497
Other long-term liabilities	19,836	17,618
Deferred credits		
Deferred income taxes	67,738	111,085
Other	8,095	33,512
	2,076,426	1,980,580
SHAREHOLDER'S EQUITY		
Share capital		
Authorized: $750 million divided into shares of one thousand dollars each		
Issued and fully paid: 329,009 shares	329,009	329,009
Retained earnings	184,067	198,888
	513,076	527,897
	2,589,502	2,508,477

See accompanying notes.

On behalf of the Board:

CLAUDE I. TAYLOR
Chairman of the Board

PIERRE J. JEANNIOT
President & Chief Executive Officer

AIR CANADA—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984
Operating revenues		
Passenger	2,109,845	1,989,019
Cargo	319,330	280,421
Contract services and other	293,402	229,975
	2,722,577	2,499,415
Operating expenses		
Salaries, wages and benefits	910,223	873,214
Aircraft fuel (Note 7)	565,153	542,177
Sales commissions	188,591	174,951
Maintenance materials, supplies and services	142,347	111,878
Passenger meals and services	135,613	124,281
Depreciation, amortization and obsolescence	192,561	164,693
Other	586,548	465,449
	2,721,036	2,456,643
Operating income	1,541	42,772
Non-operating income (expense)		
Interest on long-term debt and capital lease obligations	(114,110)	(101,539)
Interest income	7,882	8,934
Interest capitalized	3,604	9,048
Gain on disposal of property, equipment and investments	13,859	31,277
Foreign exchange	16,246	6,563
Other	15,218	8,574
	(57,301)	(37,143)
Income (loss) before income taxes and extraordinary items	(55,760)	5,629
Recovery of deferred income taxes (Note 8)	33,865	16,276
Net income (loss) before extraordinary items	(21,895)	21,905
Extraordinary items (Note 9)	7,074	6,223
Net income (loss)	(14,821)	28,128

See accompanying notes.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984
Retained earnings at beginning of year		
As previously reported		157,094
Prior years' adjustment (Note 10)		13,666
As restated	198,888	170,760
Net income (loss)	(14,821)	28,128
Retained earnings at end of year	184,067	198,888

See accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984
Cash provided by (used for)		
Operations		
Net income (loss) before extraordinary items	(21,895)	21,905
Extraordinary items	(5,062)	(26,389)
Non-cash items included in net income (loss)	129,122	114,178
Income results	102,165	109,694
Change in net trade balances	(33,464)	18,606
Increase in advance ticket sales	18,075	6,912
Increase in spare parts, materials and supplies	(18,925)	(15,590)
Other	(3,231)	(18,142)
	64,620	101,480
Financing		
Long-term borrowings	136,545	307,886
Repayment of long-term debt	(113,503)	(66,085)
Repayment of capital lease obligations	(22,814)	(21,292)
Deferred foreign exchange gains	20,586	19,749
Other	(4,653)	(1,687)
	16,161	238,571
Investments		
Additions to fixed assets	(104,169)	(430,547)
Proceeds from disposal of fixed assets	36,491	58,425
Investment in affiliated companies	(3,884)	33,152
Dividends received from affiliated companies	2,390	3,608
	(69,172)	(335,362)
Increase in cash position	11,609	4,689
Cash position at beginning of year	50,684	45,995
Cash position at end of year	62,293	50,684

Cash position consists of cash and short-term investments.
See accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Summary of significant accounting policies

(a) Consolidation

The consolidated financial statements include the accounts of Air Canada and its wholly-owned subsidiaries, Touram Inc. and Airline Maintenance Buildings Limited. All inter-company transactions have been eliminated.

(b) Depreciation and amortization

Operating property and equipment, including assets under capital lease, are depreciated or amortized to estimated residual values based on the straight-line method over their estimated service lives. Estimated service lives for flight equipment range from 14 to 18 years, except when extended by significant modifications. Estimated service lives for other property and equipment range from 5 to 30 years.

(c) Maintenance

Maintenance and repairs are charged to operating expenses except for significant modification costs which are capitalized.

(d) Spare parts, materials and supplies

Spare parts, materials and supplies are valued at average cost. A provision for the obsolescence of flight equipment spare parts is accumulated over the estimated service lives of the related flight equipment.

AIR CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(e) Airline revenue

Airline passenger and cargo sales are recognized as operating revenues when the transportation is used. The value of unused transportation is included in current liabilities.

(f) Interest capitalized

Interest on funds used to finance the acquisition of new flight equipment and other property and equipment is capitalized for periods preceding the dates the assets are put into service.

(g) Translation of foreign currencies

Monetary assets and liabilities in foreign currencies are translated at month-end exchange rates with any gain or loss included in income of the year, except gains or losses relating to long-term debt which are deferred and amortized over the remaining life of the debt. Other assets and liabilities and items affecting income are converted at rates of exchange in effect at the date of the transaction.

(h) Investment tax credits

Investment tax credits related to assets acquired prior to 1985 are recognized in income net of applicable deferred income taxes, using the flow through method in the year in which the credits are claimed for tax purposes. Investment tax credits related to assets acquired after 1984 are recognized as a reduction of the cost of property and equipment in the year of acquisition.

2. Property and equipment

	1985	1984
	$	$
Cost		
Flight equipment	2,270,031	2,308,617
Other property and equipment	694,285	597,014
	2,964,316	2,905,631
Accumulated depreciation and amortization		
Flight equipment	806,910	740,735
Other property and equipment	387,550	349,396
	1,194,460	1,090,131
	1,769,856	1,815,500
Progress payments	37,333	77,556
Net book value	1,807,189	1,893,056

Flight equipment includes 5 aircraft retired from service with a net book value of $5.5 million. These aircraft were contracted for sale for $14.5 million in February 1986.

3. Flight equipment under capital leases

	1985	1984
	$	$
Flight equipment under capital leases	295,985	292,103
Less: accumulated depreciation	204,270	185,723
Net book value	91,715	106,380

4. Investment in other companies

Investments in companies accounted for on the equity basis included GPA Group Limited (22.7% owned), Innotech Aviation Limited (30.0% owned), MATAC Cargo Ltd. (50.0% owned), Global Travel Computer Holdings Ltd. (33.3% owned, 21.1% owned until December 25, 1985) and Nordair Ltd. (86.5% owned until its sale effective May 31, 1984). The Corporation's share of the earnings of these companies has been included in other non-operating income and amounted to $9.1 million (1984—$4.3 million).

5. Long-term debt

	1985	1984
	$	$
Government of Canada		
7.2% note, payable semi-annually, maturing in 1993	196,098	215,198
8.31% note		12,851
	196,098	228,049
Other		
8.7% notes due 1995-96	504,211	493,531
7.3% note due 1991 to 1994	104,760	
11.25% bonds due 1994	70,000	61,196
6.25% bonds due 1992	67,860	50,800
5.5% bonds due 1995	67,860	50,800
9.0% bonds due 1992	57,190	41,880
7.375% bonds due 1993	57,190	41,880
8.0% notes due 1990-91	50,733	56,543
8.5% note due 1991-92	46,699	51,598
8.375% note due 1990	35,007	40,456
9.25% note due 1991	32,128	26,386
Various notes due 1986 to 1992 with an average interest rate of 10.35%	53,530	34,020
	1,147,168	949,090
	1,343,266	1,177,139
Current portion	84,142	74,060
	1,259,124	1,103,079

None of the long-term debt is secured.

Repayment requirements over the next five years amount to $457.0 million; $84.1 million in 1986, $86.9 million in 1987, $91.5 million in 1988, $96.5 million in 1989 and $98.0 million in 1990.

Long-term debt includes $635.5 million payable in U.S. funds, $135.7 million in Swiss francs, $114.4 million in German marks, $104.8 million in Japanese yen, $70.0 million in U.K. Sterling, and $32.1 million in French francs. Essentially all the U.S. debt is covered by long-term U.S. currency forward exchange contracts. On May 1, 1985 the Corporation entered into a currency swap agreement with a Canadian bank which had the effect of extinguishing future exchange fluctuations of the Sterling debt and interest.

During the year the Corporation entered into interest rate swap agreements expiring in 1988 and 1990 aggregating U.S. $150 million in notional principal. The Corporation has assumed the variable interest rate position adjusted quarterly to the prevailing LIBOR rate against an average 10.15% fixed interest rate position assumed by third parties.

At December 31, 1985 the Corporation has revolving and term credit agreements totalling $200 million with two Canadian chartered banks. The revolving and term periods are three and five years respectively. As at December 31, 1985 there were no outstanding drawings against these agreements.

AIR CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

6. Lease obligations

The future minimum lease payments under capital and operating leases are as follows:

	Capital leases—Aircraft	Operating leases—Aircraft & property
	$	$
1986	33,185	44,236
1987	31,833	40,658
1988	31,173	30,371
1989	26,597	23,602
1990	21,683	21,028
Remaining years	5,266	174,798
Total future minimum lease payments	149,737	334,693
Less: amount representing interest and holdbacks	31,910	
Present value of obligations under capital leases	117,827	
Less: current portion of obligations	24,257	
Present value of long-term obligations under capital leases	93,570	

Capital leases are recorded at the present value of the lease payments using the interest rate implicit in the lease. The average implicit interest rate of these obligations is 7.6% and their expiry dates are from 1986 to 1991.

7. Fuel surcharge

A provision of $24.7 million for fuel surcharges accrued during the period February 1982 to April 1983 has been reversed and reflected as a reduction of operating expense for the year.

8. Income taxes

The Corporation's recovery of deferred income taxes is comprised as follows:

	1985	1984
	$	$
Recovery of (provision for) income taxes based on a combined basic Canadian federal and provincial income tax rate	24,535	(2,469)
Lower effective income tax rate on capital gains	5,125	3,363
Tax exempt earnings of related companies	4,024	1,829
Investment tax credits, net of deferred income tax of $11,455 in 1984		13,376
Miscellaneous	181	177
Recovery of deferred income taxes	33,865	16,276

As at December 31, 1985 the Corporation has available $35 million of investment tax credits that can be applied from 1986 to 1988 as a reduction to future federal income taxes payable. The benefit of these credits has not been recognized in the accounts.

9. Extraordinary items

The Corporation has amended its 1984 calculation of investment tax credits. Accordingly, investment tax credits have been recognized in income in the amount of $9.9 million (1984—$21.0 million) after deducting deferred income taxes of $7.8 million (1984—$16.4 million). Provision for the cost of major staff reduction programs amounted to $2.8 million (1984—$14.8 million) after deducting deferred income taxes of $2.2 million (1984—$11.6 million).

10. Prior years' adjustment

The Corporation has determined that deferred income taxes recorded in prior years exceeded requirements by $14.8 million based on applicable statutory income tax rates in such years. Accordingly, previously reported deferred income taxes have been restated. As a result, net income before extraordinary items and net income for 1984 have been increased by $.7 million and $1.1 million respectively and the cumulative effect to January 1, 1984 of $13.7 million has been reflected as an increase in retained earnings at that date.

11. Changes in accounting estimates

The following major changes in accounting estimates were recorded in 1985, the aggregate effect of which reduced the net loss by $14.4 million after deducting deferred income taxes of $8.5 million.

(a) A change was made in estimating the value of unused transportation revenue which resulted in an increase in passenger revenue of $10.2 million.

(b) The method of amortizing deferred foreign exchange gains and losses was refined, which resulted in a $7.0 million reduction in non-operating expense.

(c) The estimated service lives of DC-8 freighter aircraft have been extended by major modifications including re-engining. As a result, 1985 depreciation and obsolescence expense was reduced by $5.7 million.

12. Commitments

As at December 31, 1985, contracts for aircraft modifications amounted to approximately U.S. $12 million. Other commitments for property, ground equipment and spare parts, amounted to approximately $45 million Canadian.

13. Pension plans

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities, as determined by actuarial valuations, are funded by annual payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. Experience gains or losses as determined by actuarial valuations are amortized to income over three years.

The total charge for these plans for the year was $35.9 million (1984—$36.2 million), net of an actuarial experience gain of $20.4 million in both years.

As at December 31, 1985, the unfunded liability of the Corporation's pension plans amounted to $248 million ($224 million in 1984), based on the latest actuarial valuations undertaken as at December 31, 1983, and is being funded by annual payments over various periods ending 2003.

At December 31, 1985, the market value of the pension funds' assets exceeded the value of vested benefits.

AIR CANADA—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

14. Contingencies

Various lawsuits and claims are pending by and against the Corporation. It is the opinion of management that final determination of these claims will not materially affect the financial position or the results of the Corporation.

15. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown Corporations. The Corporation derives revenues from related parties for passenger, cargo and contract services. Expenses with related parties include landing fees, terminal assessments, taxes and interest on long-term debt. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

16. Comparative figures

Certain of the 1984 comparative figures in the consolidated statements of income, retained earnings and changes in financial position have been reclassified to conform to the presentation adopted in 1985.

17. Act of incorporation

The Corporation operates under the Air Canada Act, 1977, as amended.

18. Subsequent events

On January 22, 1986 the Corporation concluded a 6¼% subordinated perpetual bond issue of $200.9 million (300 million Swiss francs). These bonds are unsecured and may be called by the Corporation at 102% of par in year 2001 and every fifth year thereafter.

On February 7, 1986 the Corporation concluded a 5¾% subordinated perpetual bond issue of $135.1 million (200 million Swiss francs). These bonds are unsecured and may be called by the Corporation at 101½% of par in year 1999 and every fifth year thereafter at 102% of par.

SUMMARY PAGE

ATLANTIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety, an efficient pilotage service within designated waters in and around the Atlantic provinces.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Bank of Montreal Tower 5151 George Street Halifax, Nova Scotia B3J 1M5
STATUS	—Schedule C, Part I —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Established pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52) which was proclaimed to come into force on February 1, 1972.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	A. Douglas Latter
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984	1983	1982
At the end of the year				
Total Assets	1.2	1.7	1.9	1.7
Obligations to the private sector	0.3	nil	nil	nil
Obligations to Canada	0.4	0.5	0.6	0.6
Equity of Canada	(0.6)	(0.1)	negl.	negl.
Cash from Canada for the year				
—budgetary	0.6	0.1	nil	0.5
—non-budgetary	nil	nil	nil	nil

ATLANTIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1985 and the statements of operations and deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 21, 1986

BALANCE SHEET
AS AT DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash	16,801	218,165
Accounts receivable	526,967	691,233
Prepaid expenses	14,869	12,541
	558,637	921,939
Fixed, at cost (Note 4)	1,476,593	1,469,715
Less: accumulated depreciation	807,182	735,208
	669,411	734,507
	1,228,048	1,656,446

LIABILITIES	1985	1984
	$	$
Current		
Bank loan	300,000	
Accounts payable and accrued liabilities	400,646	282,846
Due to Canada in respect of parliamentary appropriations		186,468
Obligation under capital lease agreements (Note 5)	77,685	71,558
Current portion of accrued employee termination benefits	24,538	14,188
	802,869	555,060
Long-term		
Accrued employee termination benefits	694,950	728,576
Obligation under capital lease agreements net of current portion (Note 5)	371,214	448,899
	1,066,164	1,177,475
	1,869,033	1,732,535
CONTRIBUTED CAPITAL AND DEFICIT		
Contributed capital	845,503	845,503
Deficit	(1,486,488)	(921,592)
	(640,985)	(76,089)
	1,228,048	1,656,446

Approved by the Authority:

A. D. LATTER
Chairman

C. R. WORTHINGTON
Member

JANET KUSHNER
Secretary

ATLANTIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Income		
Pilotage charges	5,484,593	5,826,312
Interest and other income (Note 8)	64,860	32,798
	5,549,453	5,859,110
Expenses		
Pilots' fees, salaries and benefits	3,019,500	2,969,199
Pilot boats, operating costs	1,897,577	1,801,874
Staff salaries and benefits	366,023	391,148
Transportation and travel	242,789	239,173
Professional and special services	199,821	179,411
Rentals	127,612	131,662
Utilities, materials and supplies	42,703	53,986
Depreciation	73,676	73,686
Interest on capital leases	42,795	48,651
Communications	58,061	61,837
Sundry	43,792	17,222
	6,114,349	5,967,849
Net loss for the year (Note 3)	564,896	108,739
Deficit, beginning of year	921,592	812,853
Deficit, end of year	1,486,488	921,592

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Balance, beginning of year	845,503	771,971
Parliamentary appropriations to finance (Note 3)		
Additions to fixed assets		1,974
Principal payments on capital leases		71,558
		73,532
Balance, end of year	845,503	845,503

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Financing activities		
Bank loans	300,000	
Advance of parliamentary appropriations		260,000
	300,000	260,000
Reimbursement of parliamentary appropriations	(186,468)	(385,000)
Principal portion of capital lease payments	(71,558)	(65,917)
	41,974	(190,917)
Operating activities		
Cash (used for) provided from operations		
Net loss for the year	(564,896)	(108,739)
Items not requiring cash		
Depreciation	73,676	73,686
Increase in long-term termination benefits	70,713	75,330
Loss (gain) on disposal of fixed assets	2,220	(333)
Cash (used for) provided from operations	(418,287)	39,944
Cash provided by (invested in) non cash working capital	279,738	(15,192)
Employee termination benefit payments	(93,989)	(41,381)
Net cash flow (used for) operations	(232,538)	(16,629)
Investing activities		
Additions to fixed assets	(10,800)	(16,985)
Proceeds from the disposal of fixed assets		3,220
	(10,800)	(13,765)
(Decrease) in cash during the year	(201,364)	(221,311)
Cash, beginning of year	218,165	439,476
Cash, end of year	16,801	218,165

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985

1. Nature of activities

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that pilotage tariffs shall be fair, reasonable and sufficient, together with any revenue from other sources, to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Parliamentary appropriations

When revenues are not sufficient to permit the Authority to operate on a self-sustaining financial basis, cash operating losses are recovered from parliamentary appropriations. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of deficit.

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boats under capital lease	25 years
Furniture and equipment	10 years

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

(c) Contributed capital

Capital assets and the principal portion of payments under capital lease agreements financed from parliamentary appropriations are shown as contributed capital when approved by Parliament.

(d) Capital leases

The Authority leases three pilot boats from Canada under long-term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(e) Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the pilots.

(f) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Parliamentary appropriation

On February 6, 1986 Treasury Board approved the Authority's application, in the amount of $640,000, to include an item in Supplementary Estimates 'C' for 1985-86 for the 1985 cash operating loss and capital expenditures. The actual amounts are as follows:

	$
Cash operating loss	522,626
Fixed asset additions	10,800
Principal payments for capital leases	77,685
	611,111

4. Fixed assets

	1985			1984
	Cost	Accumulated Depreciation	Net	Net
	$	$	$	$
Land and buildings	1,450	1,000	450	450
Pilot boats	378,490	292,572	85,918	108,887
Pilot boats under capital lease	964,000	428,160	535,840	574,400
Furniture and equipment	132,653	85,450	47,203	50,770
	1,476,593	807,182	669,411	734,507

5. Capital lease agreements

The Authority leases three pilot boats under long-term financing leases. The payments required under the leases are as follows:

		1985	1984
		$	$
9¼%	lease agreement, due April 1991, payable in blended annual payments of $54,785	328,715	383,500
8%	lease agreement, due October 1989, payable in blended annual payments of $31,077	124,305	155,382
8%	lease agreement, due November 1989, payable in blended annual payments of $31,077	124,305	155,382
	Total lease payments	577,325	694,264
	Less: amount representing interest	128,426	173,807
	Principal amount of capital lease	448,899	520,457
	Less: current portion	77,685	71,558
	Principal amount of capital lease agreements net of current portion	371,214	448,899

The following is a schedule of minimum lease payments under the capital leases expiring October 1989 and April 1991.

	1985	1984
	$	$
Year ending December 31		
1985		116,939
1986	116,939	116,939
1987	116,939	116,939
1988	116,939	116,939
1989	116,939	116,939
Aggregate due after 1989	109,569	109,569
Total minimum lease payments	577,325	694,264

Upon maturity of the leases, the Authority has the option to purchase each of the boats for $1.

6. Pension plan

Under provisions of the Pilotage Act, pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. Total past service pension expense was $20,985 in 1985 ($19,234—1984). The estimated unfunded past service pension contribution with respect to these employees was approximately $127,000 at December 31, 1985 ($152,000 at December 31, 1984) and will be funded over the remaining years of service of the pilots, or the terms of purchase whichever is the lesser.

7. Related party transactions

The Canadian Coast Guard, through its Vessel Traffic Service Centres in Nova Scotia, New Brunswick and Newfoundland, provides a pilot dispatching service to the Authority without charge.

8. Other income

During the year, the Authority received $37,536 net of certain disbursements, as a reward for the rescue of a ship in distress.

9. Income tax

Under the provisions of the Income Tax Act, the Authority is not subject to income tax.

10. Comparative figures

Certain of the 1984 figures have been reclassified so as to conform with the presentation adopted in 1985.

SUMMARY PAGE

ATOMIC ENERGY OF CANADA LIMITED

MANDATE

To develop the utilization of atomic energy for peaceful purposes.

BACKGROUND

Founded in 1952, AECL developed Candu and heavy water manufacturing technology and established related facilities. Three provincial utilities received federal financing for nuclear facilities through AECL and now make repayments to it which are passed on to Canada. The corporation was responsible for Candu reactors built recently in Argentina and in Korea and is providing services related to two Candu reactors under construction in Romania. Consideration is now being given to the privatization of the Radiochemical Division which produces and markets radiating isotopes and medical equipment.

CORPORATION DATA

HEAD OFFICE	275 Slater Street Ottawa, Ontario K1A 0S4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
DATE AND MEANS OF INCORPORATION	February 14, 1952 under Part I of *Canada Corporations Act*. Continued July 8, 1977 *Canada Business Corporations Act*; certificate amended July 15, 1982. The mandate of the corporation is prescribed by s. 10(1) of the *Atomic Energy Control Act* and by its charter and articles of incorporation.
CHIEF EXECUTIVE OFFICER AND PRESIDENT	James Donnelly
CHAIRMAN	Robert Després, O.C.
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	1,107	1,226	1,285	1,348
Obligations to the private sector	24	36	44	52
Obligations to Canada	649	720	767	773
Equity of Canada	177	148	143	179
Cash from Canada in the period				
— budgetary	275	326	336	315
— non-budgetary	nil	nil	5	8

ATOMIC ENERGY OF CANADA LIMITED

MANAGEMENT RESPONSIBILITY

The financial statements and all other information presented in this annual report are the responsibility of the management and the Board of Directors of the Corporation. The financial statements have been prepared in accordance with generally accepted accounting principles and include estimates based on the experience and judgement of management.

The Corporation maintains books of account, financial and management control, and information systems, together with management practices designed to provide reasonable assurance that reliable and accurate financial information is available on a timely basis, that assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, that operations are carried out effectively and that transactions are in accordance with Part XII of the Financial Administration Act and its regulations, as well as the by-laws and policies of the Corporation. The Corporation has met all reporting requirements established by the Financial Administration Act, including submission of a corporate plan, an operating budget, a capital budget, and this annual report.

The Corporation's internal auditor, who reports independently to the Chairman of the Board, has the responsibility for assessing the management systems and practices of the Corporation. The Auditor General of Canada conducts an independent examination of the financial statements of the Corporation and reports on his examination to the Minister of Energy, Mines and Resources.

The Board of Directors' Audit Committee, composed of directors who are not employees of the Corporation, reviews and advises the Board on the financial statements and the Auditor General's reports, the plans and reports related to special examinations, and oversees the activities of internal audit. The Audit Committee meets with management, the internal auditor and the Auditor General on a regular basis.

AUDITOR'S REPORT

THE HONOURABLE PATRICIA CARNEY, P.C., M.P.
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1986 and the statements of income, contributed capital, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 9, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash and short-term deposits	55,495	122,664
Accounts receivable	126,858	122,224
Inventories (Note 3)	61,667	54,503
	244,020	299,391
Non-current inventory (Note 3)	1,579	11,907
Long-term receivables (Note 4)	699,163	748,343
Investment and deferred costs (Note 5)	110,280	111,509
Property, plant and equipment (Note 6)	51,955	54,556
	1,106,997	1,225,706

LIABILITIES	1986	1985
Current		
Accounts payable and accrued liabilities	133,759	159,692
Current portion of long-term debt	24,171	34,215
	157,930	193,907
Deferred revenue	64,255	63,552
Provision for contracts in progress	25,024	62,560
Accrued employee termination benefits	34,084	35,662
Long-term debt (Note 7)	648,898	721,867
	930,191	1,077,548
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—75,000 common shares		
Issued—54,000 common shares	15,000	15,000
Contributed capital	69,795	58,641
Retained earnings	92,011	74,517
	176,806	148,158
	1,106,997	1,225,706

Approved by the Board:

ROBERT DESPRÉS
Director

JAMES DONNELLY
Director

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Commercial operations		
Revenue		
Nuclear supply and services	93,269	146,271
Radiation equipment and isotopes	92,617	82,546
Interest	74,435	80,276
	260,321	309,093
Costs and expenses		
Cost of sales and services	119,467	183,041
Product development	10,332	11,105
Marketing and administration	40,593	37,834
Interest	62,231	69,556
	232,623	301,536
Operating profit	27,698	7,557
Research and development operations		
Expenses	211,683	223,867
Less: revenue	24,867	27,391
parliamentary appropriations	176,612	195,013
Net expenses	10,204	1,463
Discontinued operations		
Expenses	58,161	30,774
Less: revenue		3,635
parliamentary appropriations	58,161	16,517
transfer to contributed capital		14,291
Net revenue		3,669
Net income for the year	17,494	9,763

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Balance at beginning of the year	58,641	63,560
Parliamentary appropriations for loan principal repayment	11,154	9,372
	69,795	72,932
Douglas Point prototype reactor shutdown costs not funded by parliamentary appropriations		14,291
Balance at end of the year	69,795	58,641

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Balance at beginning of the year	74,517	64,754
Net income for the year	17,494	9,763
Balance at end of the year	92,011	74,517

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Operating activities		
Net income for the year	17,494	9,763
Depreciation and amortization	6,175	5,177
	23,669	14,940
Decrease (increase) in operating working capital	(26,173)	42,070
Cash from (used in) operations	(2,504)	57,010
Investing activities		
Heavy water production	(29,193)	(104,634)
Parliamentary appropriations for heavy water production	29,193	104,634
Acquisition of commercial property, plant and equipment net of disposal	(4,947)	(5,419)
Increase in deferred costs	(6,985)	(12,110)
Cash invested	(11,932)	(17,529)
Financing activities		
Repayment of long-term debt	(83,013)	(51,656)
Proceeds from long-term notes receivable	19,126	18,791
Parliamentary appropriations for loan principal repayment	11,154	9,372
Reduction in contributed capital		(14,291)
Cash used in financing	(52,733)	(37,784)
Increase (decrease) in cash and short-term deposits	(67,169)	1,697
Cash and short-term deposits at beginning of the year	122,664	120,967
Cash and short-term deposits at end of the year	55,495	122,664

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles applied on a consistent basis. The most significant accounting policies are summarized below:

Foreign currency translation

Transactions denominated in a foreign currency are translated into Canadian dollars at the exchange rate in effect at the date of the transaction, except those covered by forward exchange contracts, where the rate established by the terms of the contract is used. Monetary assets and liabilities outstanding at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Exchange gains and losses arising from the translation of foreign currencies are included in income.

Inventories

Radiation equipment and materials are valued at the lower of average cost and net realizable value. Maintenance and general supplies are valued at cost. Heavy water is valued at the lower of average cost, less related parliamentary appropriations, and net realizable value. Heavy water inventory not expected to be sold within the next year or used in operations is classified as non-current.

Investment and deferred costs

Investment and deferred costs are recorded at cost and charged to the revenue derived therefrom over the expected period of revenue generation.

Property, plant and equipment

Property, plant and equipment of a research and development nature are recorded at cost and expensed in the year of acquisition.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—*Concluded*

Other property, plant and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the asset as follows:

Machinery and equipment	— 3 to 20 years
Buildings	— 20 to 50 years

Costs of decommissioning nuclear facilities are expensed when incurred.

Long-term contracts

Revenue and costs on long-term contracts are accounted for by the percentage of completion method, applied on a conservative basis to recognize the absence of certainty on these contracts. Full provision is made for all estimated losses to completion of contracts in progress.

Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, funds certain operations of the Corporation as outlined in Note 2. The parliamentary appropriations are offset against the applicable expenditures except for the portion used to discharge certain loan principal which is recognized as an increase in contributed capital.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the Corporation and are charged to income on a current basis.

Employee termination benefits

Employees are entitled to specific termination benefits as provided for under collective agreements and conditions of employment. The liability for these benefits is charged to income as benefits accrue to the employees.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1986

1. Accounting policies

The summary of significant accounting policies is an integral part of these financial statements.

2. Parliamentary appropriations

Parliamentary appropriations were used during the year for the following purposes:

	1986	1985
	(in thousands of dollars)	
Research and development operations	176,612	195,013
Discontinued operations		
—Prototype reactors	18,331	11,053
—Heavy water plant closures	35,382	
—LaPrade plant protection	2,302	2,536
—Heavy water plant loan interest	2,146	2,928
	58,161	16,517
Heavy water production	29,193	104,634
Heavy water plant loan principal	11,154	9,372
	275,120	325,536

3. Inventories

	1986	1985
	(in thousands of dollars)	
Current		
Radiation equipment and materials	37,763	37,484
Heavy water	20,904	12,644
Maintenance and general supplies	3,000	4,375
	61,667	54,503
Non-current		
Heavy water	556,366	537,501
Less accumulated parliamentary appropriations (see below)	554,787	525,594
	1,579	11,907

Accumulated parliamentary appropriations are repayable, together with interest thereon, to the extent of future sales revenue. At March 31, 1986, no contracts had been finalized for the sale of heavy water funded by parliamentary appropriations.

4. Long-term receivables

	1986	1985
	(in thousands of dollars)	
Notes receivable from provincial utilities in respect of the financing of nuclear facilities, maturing through 2008 at interest rates varying from 7.795% to 9.706% (refer to Note 7 for related debt)	623,559	642,685
Contract receivables maturing through 1995 at fixed interest rates ranging from 7% to 10.5% and at fluctuating rates	96,064	123,269
Mortgages receivable and other	5,132	5,232
	724,755	771,186
Current portion	25,592	22,843
	699,163	748,343

5. Investment and deferred costs

	1986	1985
	(in thousands of dollars)	
Investment in Pickering 1 and 2		
The Corporation, Ontario Hydro and the Province of Ontario are parties to an agreement for the construction and operation of Units 1 and 2 of the Pickering «A» nuclear generating station, with ownership of these units being vested in Ontario Hydro. Under the agreement, the Corporation is entitled to receive payments until the year 2001 based on the net operational advantage of the power generated by Pickering Units 1 and 2 as compared with the coal-fired Lambton Units 1 and 2	84,012	84,012
Deferred costs		
Costs incurred in modifying non-corporation owned facilities for revenue-producing purposes and other deferred costs	26,268	27,497
	110,280	111,509

Pickering Units 1 and 2 remain shut down for replacement of the pressure tubes and therefore the Corporation did not earn any revenue during the 1985 and 1986 years. As a result, no amortization of the investment was charged in either year. The reactors are currently scheduled to be back in operation in calendar 1987.

Amortization of deferred costs for the year amounted to $.5 million (1985—Nil).

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1986—*Concluded*

6. Property, plant and equipment

	1986			1985
	Cost	Government funding and accumulated depreciation	Net	Net
	(in thousands of dollars)			
Commercial operations				
Land and improvements	2,409	822	1,587	1,699
Buildings	44,466	17,824	26,642	27,136
Machinery and equipment	38,089	17,223	20,866	22,478
	84,964	35,869	49,095	51,313
Research and development operations				
Land and improvements	9,642	9,642		
Buildings	68,368	65,508	2,860	3,243
Reactors and equipment	244,919	244,919		
Construction in progress	46,426	46,426		
	369,355	366,495	2,860	3,243
Discontinued operations				
Prototype reactors	170,557	170,557		
Heavy water plants	802,881	802,881		
	1,427,757	1,375,802	51,955	54,556

Depreciation of commercial property, plant and equipment for the year ended March 31, 1986, amounted to $5.7 million (1985—$5.2 million).

Research and development property, plant and equipment expensed in the 1986 year amounted to $17.9 million (1985—$23.9 million).

The decommissioning of nuclear research and prototype facilities is an integral part of the nuclear program. Currently the Gentilly 1 and Douglas Point prototype reactors are shut down. A program has been developed and implemented, with an estimated cost to complete of $12.4 million, to bring the facilities to a safe storage mode as the initial stage of the decommissioning program. The future net decommissioning costs of nuclear research and prototype facilities cannot be quantified at this time due to the uncertainty as to the exact nature, timing and ultimate disposal alternatives. In accordance with the Corporation's accounting policy, any such costs will be expensed when incurred.

The closure of the heavy water plants at Glace Bay and Port Hawkesbury commenced during the year and will be completed next year. All closure costs are funded by parliamentary appropriations. The estimated cost to complete this program is $27.0 million.

7. Long-term debt

	1986	1985
	(in thousands of dollars)	
Loans from Government of Canada		
To finance provincial utility nuclear facilities, maturing through 2008 at fixed interest rates varying from 6.687% to 9.706% (refer to Note 4 for related receivables)	621,643	642,003
To finance leased heavy water and other assets, maturing through 2003 at interest rates from 4.125% to 10%	27,142	78,368
Loans from third parties		
To finance the purchase of the heavy water plants		
Glace Bay—Maturing through 1998 at the imputed interest rate of 8.875%	24,284	25,711
Port Hawkesbury—Maturing on April 1st, 1985, at the imputed interest rate of 7.375%		10,000
	673,069	756,082
Current portion	24,171	34,215
	648,898	721,867

Loan repayments required over the succeeding years are as follows (millions of dollars): 1987—$24.2; 1988—$45.9; 1989—$28.2; 1990—$30.4; 1991—$32.9; and subsequent to 1991—$511.5.

8. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, the Corporation had the following transactions with the Government of Canada:

	1986	1985
	(in thousands of dollars)	
Repayment of loans and interest	134,757	119,715
Payments to the Public Service Superannuation Plan	14,526	15,651

In the normal course of business, the Corporation also enters into various transactions with the Government of Canada, its agencies and other Crown corporations.

9. Comparative figures

Where appropriate, the prior year's comparative figures have been reclassified to conform with the presentation adopted in the current year.

SUMMARY PAGE

BANK OF CANADA

MANDATE

The Bank of Canada is responsible for the formulation and implementation of monetary policy in Canada and acts as the government's fiscal agent. The Bank has the sole right to issue notes intended for circulation in Canada and it fixes the percentage of the deposit liabilities of chartered banks which they must maintain as secondary reserves. It conducts open-market operations, buying or selling securities as, in its judgement, the progress of Canada's economy requires. As fiscal agent it handles the issue of securities of Canada and payment of related interest and principal; it also cashes and negotiates cheques drawn on the Receiver General. It administers the Exchange Fund Account and acts as agent for the government's operations in the foreign exchange market.

BACKGROUND

The Bank was created by its Act in 1934 as Canada's central bank.

CORPORATION DATA

HEAD OFFICE	Wellington Street Ottawa, Ontario K1A 0G9
STATUS	An agent of Her Majesty; exempted from the provisions of Divisions I to IV of Part XII of the *Financial Administration Act*.
APPROPRIATE MINISTER	The Honourable Michael Wilson, P.C., M.P.
DEPARTMENT	Finance
DATE AND MEANS OF INCORPORATION	1934, by *The Bank of Canada Act* (R.S.C. 1970, C.13)
CHIEF EXECUTIVE OFFICER	G.K. Bouey, Governor
AUDITOR	Thorne Riddell

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984	1983	1982
Expenses, before depreciation	135	118	110	102

Note: This Financial Summary is cursory compared with that for any other corporation in this Report. This is appropriate because the nature of the operations of a central bank makes its financial statements unique in their import. For example: the Bank's assets are mostly securities of Canada and its revenues are mostly the interest paid to it by Canada on those securities. Therefore, the substantial net income (1985, $1,880 million; 1984, $1,852 million) which the Bank pays to Canada is simply completion of a circular flow of cash, diminished by the amount of the Bank's operating expenses.

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1985 and the statement of revenue and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1985 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

Raymond, Chabot, Martin, Paré & Associés
Thorne Riddell

Ottawa, Canada
January 24, 1986

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1985
(with comparative figures for 1984)
(in thousands of dollars)

ASSETS	1985	1984
Deposits payable in foreign currencies		
U.S.A. dollars	533,581	183,699
Other currencies	35,723	3,320
	569,304	187,019
Advances to members of the Canadian Payments Association (Note 2)	3,468,756	50,000
Investments—At amortized values (Note 3)		
Treasury bills of Canada	3,983,915	3,483,072
Other securities issued or guaranteed by Canada maturing within three years	3,459,594	4,654,031
Other securities issued or guaranteed by Canada not maturing within three years	8,223,748	9,015,242
Other investments	2,633	476,448
	15,669,890	17,628,793
Bank premises (Note 4)	118,471	93,324
Cheques drawn on members of the Canadian Payments Association	767,344	531,524
Accrued interest on investments	345,224	401,189
Collections and payments in process of settlement		
Government of Canada (net)	145,771	36,318
Other assets	49,830	5,470
	21,134,590	18,933,637

LIABILITIES	1985	1984
Capital paid up (Note 5)	5,000	5,000
Rest fund (Note 6)	25,000	25,000
Notes in circulation	16,671,992	15,236,012
Deposits		
Government of Canada	313,416	54,950
Chartered banks	2,201,122	2,772,117
Other members of the Canadian Payments Association	205,528	36,585
Other deposits	168,238	230,291
	2,888,304	3,093,943
Liabilities payable in foreign currencies		
Government of Canada	371,943	12,642
Other	27	25
	371,970	12,667
Bank of Canada cheques outstanding	935,793	552,701
Other liabilities (Note 7)	236,531	8,314
	21,134,590	18,933,637

See accompanying notes to the financial statements.

G. K. BOUEY
Governor

A. C. LAMB
Chief Accountant

BANK OF CANADA—*Continued*

STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED DECEMBER 31, 1985
(with comparative figures for 1984)
(in thousands of dollars)

	1985	1984
Revenue		
Revenue from investments and other sources net of interest paid on deposits of $4,552 ($6,724 in 1984)	2,027,447	1,981,564
Expense		
Salaries[1]	57,018	51,762
Contributions to pension and insurance funds[2]	8,073	6,516
Other staff expenses[3]	1,564	1,871
Directors' fees	70	98
Auditors' fees and expenses	380	338
Taxes—Municipal and business	7,496	7,146
Banknote costs	33,007	26,408
Data processing and computer costs	5,142	3,845
Premises maintenance—Net of rental income[4]	12,585	10,827
Printing of publications	459	568
Other printing and stationery	1,831	1,927
Postage and express	2,106	1,785
Telecommunications	1,817	1,668
Travel and staff transfers	2,112	1,871
Other expenses	1,770	1,223
	135,430	117,853
Depreciation on buildings and equipment	11,986	11,526
	147,416	129,379
Net revenue payable to Receiver General for Canada	1,880,031	1,852,185

See accompanying notes to the financial statements.

(1) Salaries include overtime and are for Bank staff other than those engaged in premises maintenance. The number of employee years worked by such staff (including temporary, part-time and overtime work) was 2,215 in 1985 compared with 2,129 in 1984.

(2) Contributions to pension and insurance funds for Bank staff other than those engaged in premises maintenance.

(3) Other staff expenses include retirement allowances, cafeteria expenses, educational training costs and medical expenses.

(4) Premises maintenance comprises building and equipment maintenance expenses including related staff costs.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Significant Accounting Policies

The financial statements of the Bank conform to the disclosure and accounting requirements of the Bank of Canada Act and the Bank's by-laws. The significant accounting policies of the Bank are:

(a) Revenues and Expenses

Revenues and expenses have been accounted for on the accrual basis except for interest on advances to a bank ordered to be wound up where interest is recorded as received.

(b) Investments

Investments, consisting mainly of Government of Canada treasury bills and bonds, are recorded at cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition are included in revenue.

(c) Translation of Foreign Currencies

Assets and liabilities in foreign currencies have been translated to Canadian dollars at the rates of exchange prevailing at the year-end. Gains and losses from translation of, and transactions in, foreign currencies are included in revenue.

(d) Bank Premises

Bank premises, consisting of land, buildings and equipment, are recorded at cost less accumulated depreciation. Depreciation is charged on the declining balance method using the following annual rates:

Buildings	5%
Computer equipment	35%
Other equipment	20%

2. Advances to Members of the Canadian Payments Association

Advances as at December 31, 1985 include a total of $1,575,555,885 provided to the Canadian Commercial Bank and the Northland Bank for which winding-up orders have been issued by the courts.

During 1985 these two banks encountered liquidity problems and borrowed from the Bank of Canada against the security of certain of their loan portfolios and pledges of securities. In September 1985 curators were appointed for both these banks and applications were made to courts to wind them up. The orders for winding-up were made on September 3, 1985 for the Canadian Commercial Bank and on January 20, 1986 for the Northland Bank. The liquidators appointed by the courts were also appointed as agents of the Bank of Canada for the purpose of realizing on the loan portfolios held as security against the respective advances.

To ensure the maximum return on the realization of the loan portfolios, the liquidations may extend over several years. The ultimate realizable value will depend on the economic circumstances prevailing at the time each of the loans in the portfolios is liquidated. On the basis of the information available at December 31, 1985, it is the opinion of the Bank of Canada that its advances will be fully repaid from the proceeds of the liquidations.

3. Investments

Included in investments are securities of the Government of Canada totalling $75,145,489 ($40,102,870 in 1984) held under Purchase and Resale Agreements.

BANK OF CANADA—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

4. Bank Premises

	1985			1984
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land and buildings	112,876	49,676	63,200	66,395
Computer equipment	22,683	12,962	9,721	7,993
Other equipment	29,973	16,861	13,112	8,335
	165,532	79,499	86,033	82,723
Projects in progress	32,438		32,438	10,601
	197,970	79,499	118,471	93,324

5. Capital

The authorized capital of the Bank is $5,000,000 divided into 100,000 shares of the par value of $50 each. The shares are fully paid and in accordance with the Bank of Canada Act have been issued to the Minister of Finance, who is holding them on behalf of Canada.

6. Rest Fund

The rest fund was established by the Bank of Canada Act and represents the general reserve of the Bank. In accordance with the Act, the rest fund was accumulated out of net revenue until it reached the stipulated maximum amount of $25,000,000 in 1955. Subsequently all net revenues have been paid to the Receiver General for Canada.

7. Other Liabilities

As at December 31, 1985, other liabilities include $230,031,132 of net revenue paid to the Receiver General for Canada subsequent to year-end.

8. Contingent Liability

The Bank has agreed with the Bank for International Settlements to participate in an international initiative to provide credit facilities to the International Monetary Fund. The Bank's potential liability under this agreement, which was extended in 1985 to June 1988, is limited to the placing of deposits with the Bank for International Settlements, if required, to finance loans made under the facility. Pursuant to the agreement, the Bank is contingently liable in the amount of SDR 180,000,000 ($276,465,594 at the December 31, 1985 exchange rate), the maximum liability under the agreement.

SUMMARY PAGE

CANADA COUNCIL

MANDATE

To foster and promote the study, enjoyment and production of works in the arts; to coordinate UNESCO activities in Canada and Canadian participation in various UNESCO activities abroad.

BACKGROUND

The Council receives a parliamentary grant each year for its operations. As well, it has income from the $50 million Endowment Fund which was created by its Act and from monies and properties donated to the Council and administered as Special Funds. It is a charitable organization for the purposes of the *Income Tax Act*.

CORPORATION DATA

HEAD OFFICE	99 Metcalfe Street Ottawa, Ontario K1P 5L6
STATUS	— exempt from Divisions I to IV of Part XII of the *Financial Administration Act*; not listed in the schedules to the Act — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
DATE AND MEANS OF INCORPORATION	1957, by *the Canada Council Act* (R.S.C. 1970, C.3)
CHAIRMAN	Maureen Forrester
CHIEF EXECUTIVE OFFICER	Peter Roberts
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Assets — Endowment Account	107.4	97.3	96.6	81.4
— Special Funds	35.9	31.7	29.4	20.0
Cash from Canada in the period				
— budgetary	74.2	72.6	65.6	59.9
— non-budgetary	nil	nil	nil	nil

CANADA COUNCIL

AUDITOR'S REPORT

TO THE CANADA COUNCIL AND
THE HONOURABLE MARCEL MASSE, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1986 and the statements of revenue and expenditure and equity of the Endowment Account and Special Funds and the statement of changes in financial position of the Endowment Account for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1986

ENDOWMENT ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Cash and short-term deposits	6,814	5,186
Accrued interest	1,671	1,442
Accounts receivable	271	125
Prepaid expenses	393	300
Investments (Note 4)	87,124	80,457
Equipment and leasehold improvements (Note 5)	809	266
Works of art	10,327	9,516
	107,409	97,292

LIABILITIES	1986	1985
Bank overdraft		1,479
Approved grants payable	19,285	18,451
Accounts payable and accrued liabilities	1,994	1,510
Deferred credits (Note 6)	753	210
Due to Special Funds (Note 7)	2,245	2,197
Due to Special Trusts (Note 8)	873	54
Provision for employee termination benefits	1,049	1,015
	26,199	24,916
EQUITY		
Fund capital		
Principal, established pursuant to Section 14 of the Act	50,000	50,000
Accumulated net gains on disposal of investments	13,850	9,586
	63,850	59,386
Contributed surplus—Works of art	10,327	9,516
	74,177	69,102
Surplus		
Appropriated	2,300	2,300
Unappropriated	4,733	974
	7,033	3,274
	81,210	72,376
	107,409	97,292

Approved by the Council:

PETER BROWN
Treasurer

MAUREEN FORRESTER
Chairman

CANADA COUNCIL—*Continued*

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Cash and short-term deposits	3,077	1,527
Accrued interest	625	504
Investments (Note 4)	29,973	27,446
Due from Endowment Account (Note 7)	2,245	2,197
	35,920	31,674

LIABILITIES	1986	1985
Bank overdraft		154
Approved grants payable	3,189	2,415
	3,189	2,569
EQUITY		
Fund capital		
Principal	30,256	27,809
Accumulated net gains on disposal of investments	1,936	881
	32,192	28,690
Unappropriated surplus	539	415
	32,731	29,105
	35,920	31,674

Approved by the Council:

PETER BROWN
Treasurer

MAUREEN FORRESTER
Chairman

STATEMENT OF REVENUE AND EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Revenue		
Parliamentary grants	74,244	72,614
Interest and dividends	10,470	10,601
Art Bank rental fees	670	596
Cancelled grants, approved in previous years, and refunds	471	334
	85,855	84,145
Expenditure		
Arts		
Grants and services	68,446	69,519
Administration (Schedule)	6,250	6,042
Works of art	811	712
	75,507	76,273
Canadian Commission for UNESCO		
Administration (Schedule)	838	852
Grants	143	189
	981	1,041
General administration (Schedule)	5,608	5,888
	82,096	83,202
Excess of revenue over expenditure for the year	3,759	943

CANADA COUNCIL—*Continued*

STATEMENT OF EQUITY OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	Fund capital				Contributed surplus		Surplus			
			Total		Total				Total	
	Principal	Accumulated net gains on disposal of investments	1986	1985	1986	1985	Appropriated	Unappropriated	1986	1985
Balance at beginning of the year	50,000	9,586	59,586	58,773	9,516	8,804	2,300	974	3,274	2,331
Net gains on disposal of investments		4,264	4,264	813						
Works of art purchased during the year					811	712				
Excess of revenue over expenditure for the year								3,759	3,759	943
Balance at end of the year	50,000	13,850	63,850	59,586	10,327	9,516	2,300	4,733	7,033	3,274

STATEMENT OF REVENUE, EXPENDITURE AND EQUITY OF THE SPECIAL FUNDS (NOTE 2) FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	Izaak Walton Killam Memorial	Killam Special Scholarship	Jean A. Chalmers	Molson Prize	Lynch-Staunton	Frances and J.P. Barwick	John B.C. Watkins	Vida Peene	Coburn Fellowship Trust	Total 1986	Total 1985
Revenue and expenditure											
Revenue											
Interest and dividends	1,585	1,300	48	107	111	8	15	57		3,231	2,881
Expenditure											
Grants	1,232	1,036	44	100	78			57		2,547	2,579
Administration	141	147	8	4						300	226
	1,373	1,183	52	104	78			57		2,847	2,805
Excess of revenue over expenditure (expenditure over revenue)	212	117	(4)	3	33	8	15			384	76
Equity											
Fund capital											
Principal											
Balance at beginning of the year	13,171	11,799	500	1,000	699	40		600		27,809	26,265
Cash received		2,114				53			20	2,187	1,310
Net income capitalized	144	116								260	234
Balance at end of the year	13,315	14,029	500	1,000	699	93		600	20	30,256	27,809
Accumulated net gains on disposal of investments											
Balance at beginning of the year	472	224		66	119					881	976
Net gains (losses) on disposal of investments	515	427		56	57					1,055	(95)
Balance at end of the year	987	651		122	176					1,936	881
	14,302	14,680	500	1,122	875	93		600	20	32,192	28,690
Unappropriated surplus											
Balance at beginning of the year	1	1	32	2	279		100			415	573
Excess of revenue over expenditure (expenditure over revenue)	212	117	(4)	3	33	8	15			384	76
Net income capitalized	(144)	(116)								(260)	(234)
Balance at end of the year	69	2	28	5	312	8	115			539	415
	14,371	14,682	528	1,127	1,187	101	115	600	20	32,731	29,105

CANADA COUNCIL—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Funds provided by (applied to)		
Operations	6,227	(1,238)
Investment	(3,120)	2,588
Increase in funds	3,107	1,350
Funds at beginning of year	3,707	2,357
Funds (cash and short-term deposits) at end of year	6,814	3,707
Operations		
Excess of revenue over expenditure	3,759	943
Items not affecting cash		
Depreciation and amortization	174	204
Employee termination benefits	34	188
Grants payable	834	2,200
Increase (Decrease) in amount due to Special Funds and Special Trusts	867	(4,981)
Other items not affecting cash	559	208
Funds provided by (applied to) operation activities	6,227	(1,238)
Investment		
Acquisition of equipment and leasehold improvements	(717)	(141)
Decrease (increase) in investments	(6,667)	1,916
Increase in accumulated net gains on disposal of investments	4,264	813
Funds (applied to) generated by investment activities	(3,120)	2,588

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and operations

The Canada Council was established by the Canada Council Act in 1957 which authorized the creation of an Endowment Fund of $50 million. Except for the annual parliamentary grant, monies or properties donated to the Council pursuant to Section 20 of the Act are generally accounted for as Special Funds. The Council is not an agent of Her Majesty. Its objectives are to foster and promote the study, enjoyment and production of works in the arts.

2. Special funds

(a) Izaak Walton Killam Memorial

A bequest of $12,339,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of the Izaak Walton Killam Memorial Fund for Advanced Studies "to provide scholarships for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act."

The bequest contains the following provisions: "the Fund shall not form part of the Endowment Account or otherwise be merged with any assets of the Council"; and "in the event that the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam trust, the assets forming any such Killam trust shall thereupon be paid over the certain universities which have also benefited under the will."

The cash and securities received and the proceeds have been invested in a separate portfolio.

(b) Killam Special Scholarship

A gift of $4,353,609 was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of a Special Scholarship Fund. The gift consisted of preferred shares in a Canadian company. The proceeds on the redemption of these shares have been invested and the income therefrom is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada. The fund also includes common shares in a company whose major assets have been sold. The Council has received $2.1 million during the year (1985—$.7 million). This was the final distribution.

(c) Jean A. Chalmers

An endowment of $500,000 in cash was received from Mrs. Floyd S. Chalmers to establish a special Jean A. Chalmers Fund for the crafts. In consultation with the Canadian Crafts Council, the income of the fund is used to provide a small number of special project grants for the development or advancement of the crafts in Canada.

(d) Molson Prize

Gifts of $1,000,000 were received from the Molson Foundation for the establishment of the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians "for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity". There is no restriction placed on the recipient as to the use of the prize.

(e) Lynch-Staunton

This fund was established by a bequest in cash of $699,066 received from the estate of the late V.M. Lynch-Staunton, the income from which is available for the regular programmes of the Council.

(f) Frances Elizabeth Barwick and J.P. Barwick

A bequest of $40,000 in cash was received from the estate of the late Mrs. Frances Elizabeth Barwick with the condition that "such bequest be applied for the benefit and encouragement of the arts". A bequest of $53,000 was also received from the estate of J.P. Barwick "for the benefit of the musical division of the arts and for the encouragement of the musical arts". The total fund is still to be used for the benefit of the musical division.

(g) John B.C. Watkins

This fund was established by a bequest consisting of the net income from the residue of the estate of the late John B.C. Watkins to provide scholarships for postgraduate studies in specified countries.

(h) Vida Peene

This fund was established by a bequest in cash of $599,761 received from the late Vida Peene to provide payments to specified organizations.

(i) Funds will eventually be received from the following bequests:

(a) Edith Davis Webb

This fund, estimated at $400,000, is intended "for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine".

CANADA COUNCIL—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

(b) Coburn Fellowship Trust
This fund, the amount of which cannot be determined at this time, is to provide for exchanges of scholars between Israel and Canada. It consists of an amount of $100 from K. Coburn to establish this fund as well as a $20,000 donation received from F.E. Coburn.

3. Significant accounting policies

(a) Investments

Bonds, debentures, equities and mortgages are recorded at cost. The portfolios of two Special Funds (Molson Prize and Lynch-Staunton) are merged with the Endowment Account. The participation of each fund is calculated on the basis of market value. Quarterly adjustments are made to take into consideration any capital withdrawals and additional investments. Interest, dividends, gains and losses on disposal of investments are allocated to each fund based on the percentages established at the beginning of each quarter.

(b) Equipment and leasehold improvements

Equipment and leasehold improvements are recorded at cost and depreciated over their estimated useful lives on the straight-line method, as follows:

Equipment	3 to 5 years
Leasehold improvements	term of the lease (maximum 10 years)

(c) Works of art

Works of art are recorded at cost.

(d) Employee termination benefits

Employees are entitled to specific termination benefits as provided for under the Council's policy and conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(e) Gains and losses on disposal of investments

Pursuant to subsection 19(2) of the Act, net gains on disposal of investments are credited to the fund capital—Accumulated net gains on disposal of investments. Net losses on disposal of investments are charged against this account to the extent of the balance available therein. In the event that losses exceed the balance available in the account, the excess is recorded as an expenditure in the year of realization.

(f) Contributed surplus

Amounts paid during the year for the purchase of works of art are expensed. Such purchases are then capitalized as contributed surplus—Works of art and no depreciation is recorded.

(g) Appropriated surplus

The Council has established a reserve to reduce the erosion of value of the original endowment due to inflation. Any changes in this account are approved by the Council.

(h) Capitalization of net income of Special Funds

The Council capitalizes 10% of the revenue less administration expenditure of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Killam Special Scholarship Fund, in accordance with advice received from the trustees of these Funds in order to preserve the equity of these Funds for future beneficiaries. However, for the purposes of the Funds, the Council reserves the right to draw at any time on the accumulated net income capitalized.

(i) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. This contribution represents the total liability of the Council. Contributions with respect to current service are expensed on a current basis.

(j) Grants

Grants approved by the Council are recorded as expenditure in the year determined by the Treasurer in consultation with the Arts Division. Cancelled grants, approved in previous years, and refunds are shown as revenue in the Endowment Account. For Special Funds, such items are deducted from the grants expenditure.

4. Investments

	1986		1985	
	Cost	Market value	Cost	Market value
	(in thousands of dollars)			
Endowment Account				
Bonds and debentures	53,844	60,750	48,895	50,792
Equities	30,612	48,507	28,443	38,739
Mortgages	2,668	2,464	3,119	2,626
	87,124	111,721	80,457	92,157
Special Funds				
Bonds and debentures	18,718	21,084	17,343	18,055
Equities	10,867	16,182	9,697	12,038
Mortgages	388	298	406	273
	29,973	37,564	27,446	30,366

5. Equipment and leasehold improvements

	1986			1985
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Equipment	1,007	502	505	200
Leasehold improvements	568	264	304	66
	1,575	766	809	266

6. Deferred credits

	1986	1985
	(in thousands of dollars)	
Deferred rent	509	
Deferred revenue—Art Bank	244	210
	753	210

The deferred rent amount represents funds received from the Council's present landlord to cover rental payments owed by the Council under its old lease for the period from April to October 1986.

CANADA COUNCIL—*Concluded*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986—*Concluded*

7. Due to Special Funds/Due from Endowment Account

These accounts represent investments and accrued interest relating to the three special funds merged with the Endowment portfolio, less charges of the Killam and Chalmers Funds.

	1986	1985
	(in thousands of dollars)	
Lynch-Staunton	1,249	1,173
Molson Prize	1,235	1,169
Frances Elizabeth Barwick and J.P. Barwick	101	40
	2,585	2,382
Killam and Chalmers Funds	(340)	(185)
	2,245	2,197

8. Due to Special Trust

These funds have been accounted for separately due to special conditions related to the donations.

(i) Glenn Gould Prize Fund

The Council received $475,113 from the Glenn Gould Memorial Foundation to provide a prize of $50,000 every three years (funds permitting) to an outstanding individual for his/her original contribution in the field of Music and Communications. Since inception, the fund earned $30,061, and the balance stood at $505,174 at March 31, 1986.

(ii) Joseph S. Stauffer Fund

During the year, the Estate of Joseph S. Stauffer donated $350,000 to Council to establish this fund, the income from which is to provide prizes to encourage promising young Canadians in the fields of music, the visual arts and literature. The fund earned $18,410 during the year and the value of the fund was $368,410 at March 31, 1986.

9. Lease commitments

The Council is a party to a long term lease in respect to rental accommodation. The aggregate minimum annual rental is as follows:

	(in thousands of dollars)
1987	235
1988	1,410
1989	1,410
1990	1,410
1991	1,410

Based on the provisions of the lease agreement, a rent-free period to January 1987 is provided.

10. Comparative figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

SCHEDULE OF ADMINISTRATION EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1986

(in thousands of dollars)

	Arts	Canadian Commission for UNESCO	General	Total 1986	Total 1985
Salaries and employee benefits	5,262	643	3,215	9,120	8,815
Rent and maintenance	171		628	799	1,041
Staff travel	576	57	89	722	700
Communications	122	14	386	522	695
Office supplies and expenses	21	22	303	346	166
Professional services	2	12	285	299	388
Council meetings including members' honoraria	16	64	162	242	236
Printing, publications and duplicating	17	19	170	206	320
Depreciation and amortization			174	174	204
Data processing	5	6	131	142	114
Safekeeping charges			42	42	56
Freight and storage	42			42	22
Miscellaneous	16	1	23	40	25
	6,250	838	5,609	12,696	12,782

SUMMARY PAGE

CANADA DEPOSIT INSURANCE CORPORATION

MANDATE

To provide limited insurance in respect of individuals' deposits with federal institutions (banks, trust and loan companies) and approved provincial institutions (trust and loan companies).

BACKGROUND

Established by the *Canada Deposit Insurance Corporation Act* in 1967, the corporation by 1982 accumulated, from premiums received, substantial reserves in its Deposit Insurance Fund. Recent payments to depositors of insolvent financial institutions, however, caused this fund to have a net deficit position.

CORPORATION DATA

HEAD OFFICE	1808 — 112 Kent Street P.O. Box 2340, Station D Ottawa, Ontario K1P 5W5
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Michael Wilson, P.C., M.P.
DEPARTMENT	Finance
DATE AND MEANS OF INCORPORATION	*The Canada Deposit Insurance Corporation Act* (R.S.C. 1970, C. C-3, as amended).
CHIEF EXECUTIVE OFFICER	Charles C. de Léry
CHAIRMAN	Ronald McKinlay
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984 (restated)	1983	1982
At the end of the year				
Total Assets	1,676	830	1,157	255
Obligations to the private sector	1,034	975	805	nil
Obligations to Canada	956	nil	30	nil
Equity of Canada*	(1,235)	(827)	nil	nil
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	956	(30)	30	nil

* Represents deficiency in the Insurance Fund.

CANADA DEPOSIT INSURANCE CORPORATION

AUDITOR'S REPORT

THE HONOURABLE MICHAEL WILSON, P.C., M.P.
MINISTER OF FINANCE

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1985 and the statements of investment and administrative operations, deposit insurance fund and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting policy as described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements, have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Deposit Insurance Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
March 3, 1986

BALANCE SHEET
AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984 (restated)
Treasury bills and term deposits	64,091	78,552
Premiums and other accounts receivable	16,951	12,388
Accrued interest on treasury bills	100	541
Income taxes recoverable (Note 4)	44,025	43,571
Mortgages	1,039	2,224
Loans to member institutions (Note 5)	412,133	491,359
Claims in respect of insured deposits (Note 6)	1,137,824	200,974
Furniture, equipment and leasehold improvements	206	186
	1,676,369	829,795

LIABILITIES	1985	1984 (restated)
Bank indebtedness	10,532	21,366
Accounts payable	2,626	4,737
Due to member institutions	27,647	
Loans from member institutions	995,895	953,910
Loans from Consolidated Revenue Fund (Note 7)	956,211	
	1,992,911	980,013
General provision for loss (Note 8)	918,836	676,569
	2,911,747	1,656,582
DEPOSIT INSURANCE FUND		
Deficiency at year end	(1,235,378)	(826,787)
	1,676,369	829,795

Approved by the Board:

R.A. McKINLAY
Chairman

W.A. KENNETT
Director

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

STATEMENT OF INVESTMENT AND ADMINISTRATIVE OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984 (restated)
Interest revenue		
insured deposits	4,638	
Treasury bills	3,835	11,352
Canada bonds		163
Mortgages	146	752
Other	256	123
	8,875	12,390
Expenses		
Interest—Consolidated Revenue Fund	35,101	692
Interest in respect of insured deposits	9,443	
Expenses directly related to the payment of insured depositors	3,028	
Inspection and other fees	2,226	1,629
General, administrative and other	1,008	1,008
Salaries and employee benefits	709	433
	51,515	3,762
Earnings (loss) before income taxes	(42,640)	8,628
Income taxes (recovery) (Note 4)		
Current		(37,316)
Deferred		(1,473)
		(38,789)
Net earnings (loss) from investment and administrative operations	(42,640)	47,417

STATEMENT OF DEPOSIT INSURANCE FUND FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984 (restated)
Deficiency beginning of year	826,787	332,105
Insurance operations		
Premiums	57,876	53,884
Interest on loans to member institutions	104,779	112,451
	162,655	166,335
Provision for loss	420,000	600,000
Interest on loans from member institutions	108,606	108,434
	528,606	708,434
Loss from insurance operations	365,951	542,099
Deficiency before net earnings (loss) from investment and administrative operations	1,192,738	874,204
Net earnings (loss) from investment and administrative operations	(42,640)	47,417
Deficiency, end of year	1,235,378	826,787

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984 (restated)
Source of funds		
Operations		
Net earnings (loss) from investment and administrative operations	(42,640)	47,417
Items not affecting funds		
Deferred income taxes		(1,473)
Net amortization of premiums and discounts		(77)
Depreciation and amortization	50	50
	(42,590)	45,917
Loans from member institutions	41,985	148,644
Interest on loans to member institutions	104,779	112,451
Loans from Consolidated Revenue Fund	956,211	
Repayment of loans to member institutions	100	
Decrease in investments —Canada bonds		20,000
—Other bonds and debentures		1,006
Recoveries of claims in respect of insured deposits	120,252	407
Increase in accounts payable		4,011
Increase in due to member institutions	27,647	
Premiums for the year	57,876	53,884
Realization of mortgages	1,185	7,021
Bank overdraft		21,366
Decrease in accrued interest	441	1,502
	1,267,886	416,209
Application of funds		
Loans to member institutions	98,607	120,165
Interest on loans from member institutions	108,606	108,434
Repayment of loans from Consolidated Revenue Fund		30,000
Increase in premiums and other accounts receivable	4,563	1,745
Bank overdraft	10,834	
Decrease in accounts payable	2,111	
Purchase of furniture, equipment and leasehold improvements	70	154
Payment of claims in respect of insured deposits	1,057,102	177,867
Decrease in income taxes payable		1,145
Increase in income taxes recoverable	454	43,571
	1,282,347	483,081
Decrease in treasury bills and term deposits	14,461	66,872
Treasury bills and term deposits at beginning of the year	78,552	145,424
Treasury bills and term deposits at end of the year	64,091	78,552

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Authority and objective

The Corporation was established in 1967 by the Canada Deposit Insurance Corporation Act (the Act). It is a Crown corporation named in Schedule C Part I of the Financial Administration Act.

The Corporation's principal objective is to provide insurance on deposits with member institutions (banks, and federal and provincial trust and loan companies) up to $60,000 per depositor per institution. Under section 11 of the Act, the Corporation may acquire assets from, or advance funds to, member institutions to reduce or avert a threatened loss to the Corporation.

2. Accounting policies

Basis of preparation

These financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

These financial statements do not reflect the assets, liabilities and operations of member institutions whose operations the Corporation is financing in order to secure an orderly wind down.

The more significant policies adopted are set out below.

Premium recognition

Premiums are based on insured deposits accepted by member institutions as at April 30 of each year and are collectible by December 31 of the year. Premiums are recognized when assessed.

General provision for loss

The general provision for loss reflects the Corporation's best estimate of losses in respect of member institutions against which the Corporation has or is certain to have a financial claim. This estimate includes consideration of losses expected in respect of claims arising from payments made to insured depositors and operations for the duration of the wind-down period of member institutions under management by agents (Note 5).

The general provision for loss is reduced by identified losses on loans to member institutions or claims in respect of insured deposits.

The general provision for loss does not include an estimated contingent liability for potential claims of depositors of any member institutions not specifically identified as being in difficulty as such claims would be impossible to estimate.

Loans to Member Institutions and Claims in Respect of Insured Deposits

Loans to member institutions and claims in respect of insured deposits are reported net of identified losses (Note 3).

Interest recognition

The Corporation charges interest on loans advanced directly or indirectly to member institutions that are operating under agency agreements. It ceases to charge interest when a member institution is placed in liquidation. It charges interest on other loans in accordance with the terms of the specific loan agreements. Accrued interest is included on the balance sheet as part of Loans to Member Institutions.

3. Change in accounting policy

During the year the Corporation changed its method of accounting for identified losses. In prior years, these identified losses were included in the general provision for loss and therefore, did not reduce the carrying value of the related asset. The Corporation has adopted the policy of reporting financial claims net of identified losses and has applied the policy retroactively. Consequently, the balances of loans to member institutions and the general provision for loss as at December 31, 1984, have each been reduced by $573,431,000.

4. Prior period adjustment

Pursuant to a 1985 amendment to the Income Tax Act (effective 1983) permitting the Corporation, in computing its taxable income, to claim a deduction for uncollectible accrued interest receivable, the Corporation has restated its 1984 financial statements. The Corporation will use losses created for tax purposes to recover previously paid income taxes. Consequently, current income taxes for 1984 previously reported as $6,709,000 have been restated to show a recovery of $37,316,000. Deferred income taxes recovery, previously reported as $928,000, has been increased to $1,473,000. The effect of these changes has been to increase net earnings from investment and administrative operations for 1984 by $44,570,000 from $2,847,000 to $47,417,000. Consequently, the Deposit Insurance Fund Deficiency as at December 31, 1984 has been reduced from $871,357,000, as previously reported, to $826,787,000.

5. Loans to member institutions

Certain member institutions that have experienced financial difficulties have been placed under the control of regulatory authorities. In accordance with section 11(a) of the CDIC Act, the Corporation entered into agency agreements with other member institutions (agents) to ensure that the respective operations of institutions experiencing financial difficulties, would be wound down in an orderly fashion over a five year term. The liabilities and operations of these companies are being financed on a continuing basis by way of direct loans or by the respective agents providing loans on behalf of the Corporation.

As at December 31, 1985, direct loans or loans made by agents on behalf of the Corporation were as follows:

Member institutions Under Agency Agreements	Direct	By Agents	Total 1985	Total 1984
	(in thousands of dollars)			(restated)
Crown Trust Company		235,500	235,500	297,750
District Trust Company		7,840	7,840	11,026
Fidelity Trust Company	42,642	317,489	360,131	296,506
Greymac Mortgage Corporation	61,238	52,500	113,738	105,302
Greymac Trust Company	45,020	151,450	196,470	159,972
	148,900	764,779	913,679	870,556
In liquidation				
Amic Mortgage Investment Corporation	933		933	2,083
Canadian Commercial Bank	75,000		75,000	
Seaway Mortgage Corporation		76,234	76,234	54,500
Seaway Trust Company		97,451	97,451	137,651
	75,933	173,685	249,618	194,234
	224,833	938,464	1,163,297	1,064,790
Identified losses	223,900	527,264	751,164	573,431
Balance	933	411,200	412,133	491,359

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

The Corporation has registered a floating charge on all the assets of member institutions under agency agreements as security for the loans. During the term of the agreements, the agents are paying all liabilities on maturity and are disposing of the assets in a manner to optimize recovery. The assets of these member institutions consist primarily of mortgages and real estate. The ultimate realization of these assets is dependent on the state of economy, interest rate levels and the real estate market in general.

6. Claims in respect of insured deposits

When the Corporation pays a depositor's claim it acquires a subrogation of the rights and interest of the depositor as against the assets of the member institution. The Corporation's claims in respect of payments to insured depositors of the following member institutions are identified below:

	1985	1984
	(in thousands of dollars)	
Amic Mortgage Investment Corporation	22,768	22,768
Astra Trust Company	339	339
Canadian Commercial Bank	277,000	
CCB Mortgage Investment Corporation	47,929	
Continental Trust Company	113,901	
London Loan Limited	23,854	
Northguard Mortgage Corporation	27,552	27,805
Northland Bank	316,083	
Pioneer Trust Company	116,015	
Seaway Trust Company	150,062	150,062
Western Capital Trust Company	42,321	
	1,137,824	200,974

7. Loans from consolidated revenue fund

With the approval of the Governor in Council, the Corporation can borrow up to $1.5 billion from the Consolidated Revenue Fund.

8. General provision for loss

	1985	1984
	(in thousands of dollars)	(restated)
Balance, beginning	676,569	650,000
Provision for loss	420,000	600,000
	1,096,569	1,250,000
Less identified losses on loans to member institutions	177,733	573,431
Balance, ending	918,836	676,569

The Corporation understands that the Minister of Finance will propose to Parliament amendments to the Income Tax Act to eliminate anomalies which may result in double taxation of a member institution in liquidation in respect of amounts paid by the Corporation to depositors of the institution. The Corporation has not taken into account any estimate of the taxes payable by member institutions in arriving at its potential recoveries of claims in respect of insured depositors, and accordingly the general provision for loss.

9. Contingent liabilities

The Corporation is a defendant in a number of judicial actions arising out of the collapse or insolvency of various member institutions. The Corporation does not believe it has any liability as a result of these actions and has therefore not provided for any potential claims.

10. Income taxes

The Corporation is subject to federal income tax on its investment income less administrative expenses. It is not subject to taxation on premiums collected and may not take a deduction for claims paid.

The Corporation has available losses which can be carried forward to reduce future years' income otherwise subject to taxation. Such losses total $102 million and expire as follows:

	(in millions of dollars)
1991	34
1992	68
	102

11. Deposit insurance fund deficiency

The Corporation does not believe that its current rate of premium assessments, which are the maximum allowed by the Act, are sufficient to permit the elimination of the deposit insurance fund deficiency. Bill C-86, which was tabled before Parliament in 1985 and has subsequently received second reading, includes authority to increase the premium rate from 1/30 of 1% to 1/10 of 1% of the insured deposits.

12. Insured deposits

Deposits insured by the Corporation, on the basis of returns received from member institutions as at April 30, 1985 and 1984, are as follows:

	1985	1984
	(in billions of dollars)	
Federal Institutions	160	149
Provincial Institutions	14	13
	174	162

13. Comparative figures

Certain of the 1984 figures have been reclassified so as to conform with the presentation adopted for 1985.

SUMMARY PAGE

CANADA DEVELOPMENT INVESTMENT CORPORATION

MANDATE

To privatize its holdings while gaining a fair return for Canada in the process and, in the interim, to ensure that its subsidiaries are managed in a sound commercial manner.

BACKGROUND

CDIC was incorporated in 1982 to hold and manage enterprises and investments assigned to it by the federal government, and to divest those enterprises and investments when commercially feasible. Investments currently owned by CDIC, or assigned to it for management include Canadair Limited, Eldorado Nuclear Limited, Teleglobe Canada, Canada Development Corporation, Varity Corporation and Massey Combines Corporation. The de Havilland Aircraft of Canada, Limited was sold on January 31, 1986 to Boeing Commercial Airplane Company and on August 18, 1986 the Minister of State for Privatization announced the signing of a Letter of Intent to sell Canadair Limited to Bombardier Inc.

CORPORATION DATA

HEAD OFFICE	1 First Canadian Place Toronto, Ontario M5X 1A4
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Barbara McDougall, P.C., M.P. Minister of State (Privatization)
DATE AND MEANS OF INCORPORATION	By Canada Development Corporation under the *Canada Business Corporations Act*.
CHIEF EXECUTIVE OFFICER	Paul M. Marshall
CHAIRMAN	Bernard Lamarre
AUDITOR	Peat, Marwick, Mitchell and Co. and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends December 31.

	1985	1984	9 months to Dec. 31, 1983 (as restated)
At the end of the period			
Total Assets	642	679	175
Obligations to the private sector*	144	1,261	1,170
Obligations to Canada	nil	nil	negl
Equity of Canada	485**	(709)	(1,042)
Cash from Canada to subsidiaries in the period			
— budgetary	500	550	300
— non-budgetary	nil	nil	nil

*The obligations were largely those of a subsidiary, Canadair Financial Corporation Inc. However, legislation in June 1985 provided authority for the assumption by Canada of this Canadair debt. In that year $1,044 million of it was assumed and the $144 million principal balance was assumed in 1986; accrued interest of $40 million approx. was also assumed, for a total of $1.23 billion to Canada's account. Canada discharged $874 million of these new liabilities in 1985-86, an amount separate from the Cash from Canada amounts shown above.

**The 1985 assumption of debt by Canada was allocated to contributed surplus in CDIC's accounts and was the main factor in reversing the Equity amounts recorded above.

CANADA DEVELOPMENT INVESTMENT CORPORATION

AUDITORS' REPORT

THE HONOURABLE SINCLAIR McKNIGHT STEVENS, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA DEVELOPMENT INVESTMENT CORPORATION

We have examined the consolidated balance sheet of Canada Development Investment Corporation as at December 31, 1985 and the consolidated statements of income (loss) and accumulated deficit, contributed surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the corporation and of its wholly-owned subsidiaries that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, and the charters and by-laws of the corporation and its wholly-owned subsidiaries.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada

Peat, Marwick, Mitchell & Co.
Chartered Accountants

Toronto, Canada
March 21, 1986

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current assets		
Cash and short-term investments	3,588	9,863
Due from related parties	160	710
Other receivables	2,815	
	6,563	10,573
Investments	635,355	606,067
Unamortized foreign exchange losses		61,514
Other	151	411
	642,069	678,565

LIABILITIES AND SHAREHOLDER'S EQUITY (DEFICIENCY)	1985	1984
Current liabilities		
Accounts payable and accrued liabilities	3,529	14,177
Payable to related parties		74,551
Accrued interest	9,164	37,957
Current portion of long-term debt	143,864	13,217
	156,557	139,902
Long-term debt of Canadair Financial		1,247,540
SHAREHOLDER'S EQUITY (DEFICIENCY)		
Capital stock		
Authorized—Unlimited number of common shares		
Issued and fully paid—101 common shares	1	1
Contributed surplus	3,351,848	1,772,007
Accumulated deficit	(2,866,337)	(2,480,885)
	485,512	(708,877)
	642,069	678,565

The accompanying notes are an integral part of these consolidated financial statements.

Subsequent events (Note 11)

Commitments and contingencies (Notes 4, 10 and 11)

On behalf of the Board:

PAUL M. MARSHALL
Director

D. McQ. SHAVER
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF INCOME (LOSS) AND ACCUMULATED DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	Canadair	de Havilland	Eldorado	CDIC	Total 1985	Total 1984
Operating income (loss)	30,453	19,312	44,702	(3,531)	90,936	83,508
Financial (expense) income	(1,375)	810	(73,126)	(211,209)	(284,900)	(249,604)
Unusual expense items		(114,724)	(4,350)		(119,074)	(44,492)
Royalty and tax (expense) recovery	(9,479)	176	(24,430)		(33,733)	(18,322)
Provision for reduction in value of investments				(46,656)	(46,656)	
	19,599	(94,426)	(57,204)	(261,396)	(393,427)	(228,910)
Extraordinary items	7,975				7,975	12,448
Net income (loss) for the year ended December 31, 1985	27,574	(94,426)	(57,204)	(261,396)	(385,452)	
Net income (loss) for the year ended December 31, 1984	6,044	(40,377)	4,427	(186,556)		(216,462)
Accumulated deficit, beginning of year					(2,480,885)	(2,264,423)
Accumulated deficit, end of year					(2,866,337)	(2,480,885)

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Balance, beginning of year	1,772,007	1,222,007
Assumption of long-term debt of Canadair Financial by the Government of Canada	1,079,841	
Contributed in cash by the Government of Canada to subsidiaries		
Canadair Financial	300,000	310,000
de Havilland	200,000	240,000
Balance, end of year	3,351,848	1,772,007

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Source of funds		
Contributed surplus (Canadair Financial)	1,379,841	310,000
Uses of funds		
Corporate operations	3,531	650
Item not affecting cash—Depreciation	(49)	(130)
Interest and financing expenses net of amortization of foreign exchange losses	94,814	152,050
Decrease (increase) in long-term debt	1,116,893	(40,212)
Decrease in payable to related parties	74,551	81,156
Decrease in bank indebtedness		23,507
Deemed contribution to Canadair Limited		98,453
Decrease (increase) in accounts payable	10,648	(5,148)
Increase (decrease) in other items, net	85,728	(1,754)
	1,386,116	308,572
Increase (decrease) in cash and short-term investments	(6,275)	1,428
Cash and short-term investments, beginning of year	9,863	8,435
Cash and short-term investments, end of year	3,588	9,863

The accompanying notes are an integral part of these consolidated financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1985

(All dollar amounts are stated in thousands)

1. The corporation

Canada Development Investment Corporation ("the corporation") was incorporated on May 26, 1982 under the provisions of the Canada Business Corporations Act and is wholly-owned by Her Majesty in right of Canada. The corporation is subject to the Financial Administration Act and the Government Companies Operation Act and is an agent of Her Majesty.

2. Basis of presentation

In a statement dated October 30, 1984, the Minister of the Government of Canada responsible for the corporation announced the intention of the Government to cause the corporation to dispose of its investments in Massey-Ferguson Limited ("Massey-Ferguson"), Canadair Limited ("Canadair"), The de Havilland Aircraft of Canada, Limited ("de Havilland") and Eldorado Nuclear Limited ("Eldorado") in an orderly fashion. The Board of Directors of the corporation is developing an approach to the divestiture of these investments which would meet the requirements of the Government; however, no formal plan to dispose of the investments has been approved by the Government except for the disposal of the corporation's investment in de Havilland (see Note 11). Any divestiture plan or proposal will require formal approval by the Government pursuant to the requirements of the Financial Administration Act.

As no formal plans of divestiture have been presented for approval with respect to Canadair and Eldorado, the corporation believes that it is appropriate to continue to carry the investments in Canadair and Eldorado on the equity basis of accounting. Eventual disposal prices for these subsidiaries may be more or less than these carrying values.

3. Significant accounting policies

(a) Basis of consolidation

The financial statements of Canadair Financial Corporation Inc. ("Canadair Financial") have been consolidated with those of the corporation.

(b) Investments in non-consolidated subsidiaries

Investments in subsidiaries originally acquired with the objective of their eventual disposition or privatization are accounted for on the equity basis, unless there is a formal plan, approved by the Government of Canada, to dispose of the investment, in which case the investment is carried at the lower of the equity basis carrying value and net realizable value. A consolidation of the corporation's financial statements and these subsidiaries has not been prepared as the corporation believes that the equity method provides a more informative presentation to the shareholder. The consolidated financial statements of each non-consolidated subsidiary are attached.

(c) Portfolio investment

The corporation's portfolio investment is accounted for on the cost basis, unless there has been a measurable impairment in value which is other than temporary, in which case the investment is written down to recognize the loss.

(d) Foreign currency translation

Foreign currency assets and liabilities are translated into Canadian dollars in accordance with the temporal method. Under that method, monetary assets and liabilities are translated at the year-end rate, non-monetary assets and liabilities are translated at rates in effect on the dates of the transactions.

4. Investments

The carrying value of the corporation's investments is as follows:

	Carrying Value December 31, 1984	Contributions from the Government of Canada	Equity in Income (Loss)	Provision for Reduction in Value	Carrying Value December 31, 1985
Non-Consolidated Subsidiaries					
Canadair	196,428		27,574		224,002
de Havilland	21,082	200,000	(94,426)	(46,656)	80,000
Eldorado	262,208		(57,204)		205,004
	479,718	200,000	(124,056)	(46,656)	509,006
Portfolio Investment Series D Preferred Shares of Massey-Ferguson	126,349				126,349
	606,067				635,355

(a) As discussed in Note 11, the corporation disposed of its investment in de Havilland on January 31, 1986. Accordingly, the carrying value of the corporation's investment in de Havilland has been written down to its estimated net realizable value.

(b) The corporation believes that there is a possibility that the cost of its investment in Massey-Ferguson, as reflected in these financial statements, significantly exceeds the value of that investment; however, the specific value of this portfolio investment is not reasonably estimable at this time. Massey-Ferguson has announced an intention to reorganize itself and the corporation has signed a letter of intent to agree to this reorganization. At this time, Massey-Ferguson has not completed negotiations with the various parties concerned and major issues are still to be settled.

(c) As at December 31, 1985 the Government of Canada provides authorities and guarantees for the borrowings of Canadair, de Havilland and Eldorado as follows:

	Maximum Authorities	Maximum Guarantees	Utilization as at December 31, 1985
Canadair			
de Havilland		450,000	7,669
Eldorado	600,000		561,775

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1985—*Continued*

5. Long-term debt of Canadair Financial

	1985	1984
Term loan due August 22, 1985 with interest at 9¼% (U.S. $10 million)		13,217
Term bank loan due May 7, 1986 with interest at LIBOR plus ½% (U.S. $187.5 million)		247,819
Term bank loan due December 1, 1986 with interest at LIBOR plus ⅜% (U.S. $75 million)		99,128
Term notes due March 15, 1987 with interest at 15½%, callable after March 15, 1985 at 101% of principal amount; 100½% after March 15, 1986 (U.S. $150 million)		198,255
Notes due June 1, 1987 with interest at 16⅛% (U.S. $50 million)	69,915	66,085
Term bank loan due November 11, 1988 with interest at LIBOR plus ⅜% or U.S. prime rate revolving to November 11, 1986 with payments equal to 25% of the outstanding balance commencing from May 11, 1987 and continuing semi-annually until maturity (U.S. $85 million)		112,345
Syndicated term loan due March 6, 1989 with interest at LIBOR plus ⅜% or U.S. prime rate to March 12, 1985 and LIBOR plus ½% or U.S. prime rate plus ⅛% thereafter, revolving to March 6, 1987, with payments equal to 25% of the outstanding balance commencing from September 6, 1987 and continuing semi-annually until maturity (U.S. $75 million)		99,128
Notes due November 15, 1989 with interest at 12½% callable at a maximum of 105% of principal amount (U.S. $175 million)		231,298
Term loans due March 22, 1992 with interest at prime rate less ¼%, revolving until March 22, 1987, with payments equal to 5% of the outstanding balance commencing from March 22, 1988 and continuing semi-annually with the balance repayable at maturity	32,000	63,216
Term loan due March 22, 1992 with interest at prime rate less ¼%, with payments equal to $5 million commencing from March 22, 1988 and continuing semi-annually with the balance repayable at maturity		100,000
Discounted note due April 26, 1992 with interest at 8½% with annual installments of U.S. $6 million commencing April 26, 1988 (U.S. $30 million)	41,949	39,650
Less unamortized discount on issuance of long-term debt		(9,384)
Sub-total	143,864	1,260,757
Less principal included in current liabilities	(143,864)	(13,217)
		1,247,540

The Government of Canada has the authority to guarantee certain financial arrangements of Canadair Financial with financial institutions to a maximum $1,350,000. In March 1985, the Government of Canada contributed $300,000 (1984—$310,000) to the equity account of Canadair Financial.

In June 1985, the Government of Canada indicated its intention to assume the long-term debt of Canadair Financial. Accordingly, between June 25, 1985 and December 31, 1985, with the concurrence of the relative lenders (where practicable), the Government of Canada assumed certain of the debt amounting to $1,079,841. The assumption of this debt, which includes accrued unpaid interest of $35,578 thereon, has been accounted for as contributed surplus. The balance of the debt at December 31, 1985 of $143,864 is reflected as a current liability (see Note 11).

In addition, all deferred charges associated with the long-term debt, consisting mainly of unamortized foreign exchange variances, have been expensed during the year.

6. Interest and other financing expenses—Canadair Financial

	1985	1984
Interest on long-term debt (including amortization of discount)	102,949	146,641
Interest on other debt	2,375	2,713
Foreign exchange	105,885	36,552
	211,209	185,906

7. Operating income (loss)—CDIC

	1985	1984
Service fees from subsidiaries	3,084	5,862
Interest earned on short-term investments	418	694
	3,502	6,556
Corporate expenses	7,033	7,206
	(3,531)	(650)

8. Directors' and officers' remuneration

	Directors' Fees	Salaries and Benefits	Other	Total
Remuneration of Directors				
Number of Directors—15				
Incurred by the corporation	147			147
Remuneration of Officers[a]				
Incurred by the corporation		832	113	945
	147	832	113	1,092

[a] There were six persons who served as officers during the year. There were five officers at year end.

9. Income tax

As at December 31, 1985 Canadair Financial has tax losses of $412,000 available to reduce taxable income expiring as follows:

1987	64,000
1990	256,000
1991	92,000
	412,000

The potential future tax reductions relating to these losses carried forward have not been recorded in these financial statements. They will be recorded, when realized, as an extraordinary item.

10. Lease commitments

Lease commitments under operating leases for office premises with terms of more than one year total $556. The aggregate annual minimum lease payments under these arrangements is as follows:

1986	424
1987	132
	556

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1985—*Concluded*

11. **Subsequent events**

(a) **Disposal of de Havilland**

On January 31, 1986 the corporation sold its investment in de Havilland to The Boeing Company ("Boeing"). The consideration for the sale was $155,000 of which $90,000 was received in cash on closing. $65,000 of the purchase price is payable in installments, without interest, over a fifteen year period. These installments shall be reduced by an amount equal to 20% of the Canadian content of any incremental work packages placed by Boeing at de Havilland's Downsview facilities or any other Boeing facility in Canada.

The corporation and the Government of Canada have agreed to indemnify Boeing and de Havilland for certain contingent liabilities and other expenditures which may be incurred by Boeing and de Havilland over a maximum of six years after closing.

These contingent liabilities include the following:

(i) A portion of de Havilland's product liability insurance premiums;

(ii) Certain suppliers' claims which may be asserted against de Havilland for production slow-down or termination, and potential claims against de Havilland pursuant to product financing agreements up to a maximum of $60,000.

As indicated in Note 4, the net realizable value of the corporation's investment in de Havilland is presently estimated to be $80,000.

This estimate is based upon the following considerations:

- The discounting of the $65,000 portion of the purchase consideration represented by non-interest bearing installments due over fifteen years.
- An estimate of the amounts which the corporation believes are likely to be paid to Boeing and/or de Havilland pursuant to the indemnities contained in the agreement of purchase and sale. These estimates have been made by the corporation based on information currently available and involve the forecasting of certain future events and conditions. These forecasts are likely to be different than actual events and conditions; accordingly, refinements of these estimates may be necessary in future fiscal periods. In addition, reasonable estimates of the effects of certain of these future events and conditions cannot be made at this time; therefore, no provision for the related indemnity liability has been reflected in this estimate of net realizable value. Such amounts will be recognized as appropriate in future fiscal periods when reasonable estimates can be made as to the likely amount, if any, which will ultimately be paid pursuant to the indemnities.

(b) **Long-term debt of Canadair Financial**

The Government of Canada assumed the balance of the outstanding debt of Canadair Financial of $143,864, plus accrued interest, during February 1986.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1

CANADAIR LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDERS OF
CANADAIR LIMITED

We have examined the consolidated balance sheet of Canadair Limited as at December 31, 1985 and the consolidated statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. The financial statements of the preceding year were examined by other chartered accountants.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions that have come to our notice in the course of our examination of these consolidated financial statements have been in all significant respects in accordance with Part XII of the Financial Administration Act and regulations and the charter and by-laws of the Corporation.

Ernst & Whinney

Montreal, Canada
March 21, 1986

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current assets		
Cash and certificates of deposit	74,287	5,331
Term deposits (Note 3)	117,983	38,921
Accounts receivable	45,251	34,736
Receivable from affiliate		74,405
Contracts and programs in process and inventories less advances and progress billings (Note 4)	186,749	257,776
Prepaid expenses	1,919	1,381
	426,189	412,550
Property, plant and equipment (Note 5)	126,735	123,288
Less: accumulated depreciation	74,773	68,573
	51,962	54,715
	478,151	467,265

LIABILITIES	1985	1984
Current liabilities		
Accounts payable and accrued liabilities	70,062	87,641
Customer advances, contract and program related accruals	169,179	166,981
Current portion of long-term debt	1,777	1,789
	241,018	256,411
Long-term debt (Note 6)	13,131	14,426
SHAREHOLDERS' EQUITY		
Capital stock (Note 7)	179,031	179,031
Retained earnings	44,971	17,397
	224,002	196,428
	478,151	467,265

Contingencies (Note 12)

Approved on behalf of the Board:

PIERRE DESMARAIS
Director

GORDON H. COUPERTHWAITE
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX I—*Continued*

CANADAIR LIMITED—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Sales	438,010	376,443
Other income	13,065	
	451,075	376,443
Cost and expenses		
Cost of sales	346,486	309,009
Research and development	20,425	10,821
Selling, general and administrative	53,711	48,990
Interest on long-term debt	1,375	1,504
	421,997	370,324
Income before income taxes and extraordinary item	29,078	6,119
Income taxes	9,479	1,523
Income before extraordinary item	19,599	4,596
Extraordinary item		
Reduction of income taxes arising from the utilization of prior years' unclaimed tax deductions	7,975	1,448
Net income	27,574	6,044

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Retained earnings (deficit) at beginning of year	17,397	(87,100)
Deemed contributed surplus		98,453
Income for the period	27,574	6,044
Retained earnings at end of year	44,971	17,397

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Operating activities		
From operations		
Income before extraordinary item	19,599	4,596
Non-cash item		
Depreciation	6,410	5,374
Total from operations before extraordinary item	26,009	9,970
Extraordinary item	7,975	1,448
Total from operations	33,984	11,418
Decrease in accounts receivable from affiliate	74,405	80,595
Decrease (increase) in inventories, contracts and programs in process—Net	71,027	(1,777)
Total sources from operating activities	179,416	90,236
Increase in term deposits	79,062	38,921
Increase (decrease) in accounts receivable and prepaid expenses	11,053	(1,489)
Decrease in current liabilities	15,381	144,848
Total use from operating activities	105,496	182,280
Net from operating activities	73,920	(92,044)
Financing activities		
Decrease in long-term debt	(1,307)	(1,025)
Deemed contributed surplus from affiliate		98,453
Issue of shares		155,001
Loan to affiliate		(155,000)
Net of financing activities	(1,307)	97,429
Investing activities		
Additions to equipment, net	(3,657)	(5,169)
Increase in cash and certificates of deposit	68,956	216
Cash at beginning of year	5,331	5,115
Cash and certificates of deposit at end of year	74,287	5,331

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1985

1. Summary of significant accounting policies

Basis of presentation and consolidation

The consolidated balance sheet and consolidated statements of income and retained earnings and changes in financial position include the assets and liabilities, results of operations and changes in financial position of the Company's wholly-owned subsidiaries, Canadair Services Limited, Canadair Challenger Inc. and Challenger Aviation Service GmbH. Certain 1984 numbers have been reclassified to conform with the presentation adopted for 1985.

Accounting for long-term contracts and programs

In accordance with industry practice, work in process under long-term government contracts and commercial contracts and programs is classified as a current asset on the balance sheet even though a portion is not expected to be realized within one year.

Government contracts are accounted for primarily using the percentage-of-completion method whereby sales are recorded as costs are incurred or as units are delivered and include that proportion of estimated earnings at contract completion that costs incurred to date bear to estimated costs at contract completion. Work in process includes direct costs incurred, factory overhead, general and administrative expenses, plus estimated earnings on such costs, less advances and progress billings. Earnings are

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1985—*Continued*

included in income only when sufficient production has been accomplished to permit estimation of total contract earnings with a minimum of risk. At such time, earnings are recorded based on the work completed to date. Estimated losses are charged to income as soon as they are identified.

Commercial contracts and programs are accounted for primarily under the program method of accounting and are stated at actual production costs incurred, including factory overhead, and, except for the Challenger program (Note 2), development, tooling and general and administrative expenses, less advances and progress billings. Sales and earnings are recognized as units are delivered. The cost of delivered units is calculated at the actual selling price less the gross margin, which is estimated for the program using a conservative program quantity for accounting purposes. Program assessments are performed periodically to determine the estimated gross margin percentage. Should a negative gross margin be forecast, the work in process is written down in the period to estimated net realizable value.

Estimated earnings or losses on government contracts and commercial contracts and programs are determined from projected revenues and manufacturing costs taking into account factors such as expected sales, price levels, production costs and other variables which may be beyond the Company's control. Because these factors cannot be measured with precision, the estimates are subject to periodic revisions. Contract earnings and losses recorded in the current year include the cumulative effect of revisions to prior years' estimates. Changes to estimated program earnings are accounted for prospectively.

Title to work performed under certain contracts in process and to related inventories is vested in the customer in accordance with contract provisions.

Inventories

Inventories of commercial products, materials and spare parts are stated at the lower of average cost or estimated net realizable value.

Research and development costs

Research and development costs recoverable pursuant to contracts are included in work in process. Product development costs directly related to company-sponsored production programs and all company funded research and development programs are currently charged to income.

Foreign currency translation

Foreign currency assets and liabilities, including those of foreign subsidiaries Canadair Challenger Inc. and Challenger Aviation Service GmbH, are translated into Canadian dollars in accordance with the temporal method. Under that method, monetary assets and liabilities are translated at the year-end rate and non-monetary assets, liabilities, revenue and expenses are translated at the effective rate at the time of the transaction.

Property, plant and equipment

Buildings, machinery and equipment are stated at cost. Land is stated at the 1974 appraised value net of disposals.

Depreciation is provided principally on a declining balance basis. The depreciation rates for buildings vary from 4% to 10% and the rates for machinery and equipment vary from 20% to 30%. The depreciation of certain machinery is based on usage over the estimated life of the machinery. Leased equipment is depreciated principally on a straight-line basis over three years.

Pension costs

Current service costs under Company pension plans are charged to costs incurred as they accrue and are funded as necessary following the most recent actuarial review of the plans. Past service costs are charged to costs incurred over varying periods as they are funded.

2. Challenger program

The Company currently follows the program method of accounting for the Challenger 601 program based on the program accounting quantity of 66 aircraft, the number to be produced before the introduction of the Challenger 601-3A model early in 1987. Pursuant to a program assessment made as of December 1982, all Challenger non-recurring program costs were written off and, accordingly, the current inventoried costs do not include any amounts of development, tooling and excess early learning or other deferred costs. No gross margin was recorded prior to March 30, 1984, at which time the Company underwent a financial restructuring. Subsequent to that date, gross margin has been recorded based on conservative estimates of program revenues and costs. Changes to such estimates affecting program gross margin recorded in a prior period are accounted for prospectively.

All Challenger 601 product improvement, product support, marketing and general and administrative costs are expensed as incurred. Aircraft in finished goods inventory are valued at the lower of estimated cost or net realizable value. Commitments to suppliers for production material for the Challenger 601 and the Challenger 601-3A aggregated $240 million at December 31, 1985.

At December 31, 1985, 44 Challenger 601 aircraft had been delivered and the Company had firm orders for 11 aircraft.

3. Term deposits

Term deposits comprise advance payments from customers and include $86.7 million of advance payments received from a customer, and assigned by the Company to a financial institution as security for an advance payment guarantee provided to the customer by the financial institution as required under the contract. The deposits with interest will be released to the Company as outfitted aircraft are delivered to the customer commencing in early 1986.

4. Contracts and programs in process and inventories

Contracts and programs in process and inventories at December 31 consisted of:

	1985	1984
	(in thousands of dollars)	
Challenger program		
Finished goods	11,662	62,344
Work in process, materials, supplies and spares less advances of $72.2 million (1984—$9.6 million)	139,686	153,427
	151,348	215,771
Other programs, contracts and products		
Finished goods	3,288	9,792
Work in process, materials, supplies and spares less advances and progress billings of $81.7 million (1984—$42.8 million)	32,113	32,213
	35,401	42,005
	186,749	257,776

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1985—*Continued*

5. Property, plant and equipment

Property, plant and equipment at December 31 consisted of:

	1985			1984
	Assets	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Buildings	45,429	21,990	23,439	24,376
Machinery and equipment				
Owned	61,922	46,683	15,239	15,764
Capital leases	7,374	6,100	1,274	2,507
	114,725	74,773	39,952	42,647
Land, at 1974 appraised value, net of disposals	12,010		12,010	12,068
	126,735	74,773	51,962	54,715

6. Long-term debt

Long-term debt at December 31 consisted of:

	1985	1984
	(in thousands of dollars)	
Mortgage loan due January 1, 1994, with interest at 7¼% to January 1, 1989 and 7¼% thereafter (U.S. $6 million)	8,390	7,930
Defence Industry Productivity Program funding	1,115	1,733
Obligations under capital leases expiring through 1989 with interest varying from 9½% to 14½%	5,403	6,552
Total long-term debt	14,908	16,215
Less: principal included in current liabilities	(1,777)	(1,789)
	13,131	14,426

Estimated repayments in future years are as follows:

	Capital leases	Other long-term debt
	(in thousands of dollars)	
1986	2,383	278
1987	2,050	1,117
1988	1,787	1,117
1989	328	1,330
1990		1,258
Subsequent years		4,405
	6,548	9,505
Interest on capital leases	(1,145)	
	5,403	9,505

7. Capital stock

The authorized capital stock of the Company consists of an unlimited number of common shares and an unlimited number of non-voting, redeemable, preferred shares with a non-cumulative dividend entitlement of 8% of their paid-up value.

The Company's capital stock consists of 10 million common shares issued for $1 thousand, 155,000 preferred shares issued for $155 million and 24,030 preferred shares issued in consideration for the net assets transferred to the Company on March 30, 1984, the date of the Company's financial restructuring.

8. Sales by class of business

Substantially all of the Company's operations are in the aerospace industry. Sales were distributed as follows:

	1985	1984
	(in thousands of dollars)	
Aircraft	417,526	354,768
Surveillance systems	20,058	17,375
Other	426	4,300
	438,010	376,443

The Company had export sales in 1985 of $241.0 million (1984—$313.5 million).

9. Related party transactions

The Company is a wholly-owned subsidiary of Canada Development Investment Corporation, a Crown corporation.

Sales to the Government amounted to $164.8 million in 1985 (1984—$47.6 million). Amounts due from and owing to the Government at December 31, 1985, were $3.7 million and $2.1 million, respectively (1984—$4.4 million and $2.9 million, respectively). Related party sales during the year were made on the same terms and conditions as similar sales to unrelated parties. Progress payments against the CL-215 aircraft ordered by the Government of Canada in 1983 amounted to $37.1 million in 1985.

A management fee of $1.7 million was paid to Canada Development Investment Corporation in 1985 (1984—$3.2 million).

10. Income taxes

As at December 31, 1985, the tax values of depreciable assets exceeded corresponding net book values by approximately $90 million. The Company has unclaimed expenses of $12 million deductible in determining the taxable income of future years. The potential future tax benefits from these items have not been recognized in the financial statements. In addition, the Company has unutilized investment tax credits of $4.8 million available to reduce the income taxes of future years through 1992.

11. Lease commitments

Future lease commitments under operating leases with terms of more than one year are as follows:

	(in thousands of dollars)
1986	2,076
1987	793
1988	308
1989	178
1990	107
Subsequent years	2,198
	5,660

12. Contingencies

Litigation

On May 30, 1983, the Company filed suit in the Province of Quebec against Avco Corporation of Greenwich, Connecticut, U.S.A. for damages in the amount of $109.6 million. The Company's suit alleges a failure by Avco to fulfill contract obligations

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Concluded*

CANADAIR LIMITED—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1985—*Concluded*

involving the development, manufacturing and delivery of engines for the Challenger 600 aircraft. On August 3, 1983, Avco filed suit against the Company in the State of Connecticut claiming U.S. $100 million on the basis of the Company's alleged unilateral termination of the Challenger 600 engine contract, non-payment of monies owed and damages to Avco's reputation. In addition, Avco claimed unspecified punitive damages. On December 21, 1983, the Company amended its action against Avco, increasing the damages claimed to $480 million.

In June 1985, a U.S. antitrust action was filed against nine aerospace companies, including Canadair Challenger Inc., a subsidiary of the Company, by certain American private plaintiffs. The action seeks treble damages of U.S. $52.5 million, alleging price fixing, production rate and other conspiracies, and combinations among general aviation manufacturers and sellers causing them damages. The Company considers the action to be without merit and is defending the suit.

The Company is a defendant in other legal proceedings which management believes are either without merit, covered by insurance, or are adequately provided for in the financial statements.

Management believes that recorded provisions for such proceedings where those have been considered necessary are adequate and the resolution of these items will not have a material adverse effect on the financial position of the Company.

Conditional repurchase agreement

In certain specified circumstances or on the happening of certain specified events, owners of a total of eight Challenger aircraft have the right to require the Company to repurchase their aircraft. Management considers it to be unlikely that the specified circumstances or specified events will materialize.

Provisions for claims

Reductions in 1982 and 1983 in the production rate of the Challenger program resulted in reduced requirements for parts and materials. Suppliers of some of those parts and materials have submitted claims for recovery of increased costs attributable to reduced rates of production and delivery. The Company has made provision for all such claims; however, because of the complexity of negotiations and the many variables involved, the Company's liability with respect to such suppliers' claims cannot yet be quantified with precision. The ultimate settlement with the suppliers could be greater or less than the amount provided, and accordingly, adjustments to the provisions may be required.

The Company has accrued for all other known liabilities, using estimates where applicable.

Repayment of government assistance

The Company is contingently liable to repay $39.2 million of government assistance (1984—$40.3 million), based on revenues or profits from future sales. All repayments will be charged to cost of sales in the year the revenues or profits are recorded.

13. Government assistance

In 1985, assistance from the Government of Canada under established Government programs to finance production programs, development programs and equipment acquisitions amounted to $6.2 million (1984—$4.0 million). The amount of the assistance has been accounted for as follows:

	1985	1984
	(in thousands of dollars)	
Production Programs		
Credited to program cost or to sales	2,007	3,964
Development Programs		
Credited to sales	3,883	
Equipment Acquisitions		
Reduction in equipment costs	298	
	6,188	3,964

Repayment of government assistance under certain contracts is included in long-term debt (Note 6); other assistance is contingently repayable from future program sales (Note 12).

14. Remuneration of sales and technical representatives

During the year, remuneration and expenses paid to the following sales and technical representatives in connection with foreign sales, including payments made for operational services, aggregated $0.7 million (1984—$1.9 million):

Avionic, Greece; Compagnia Importazioni Exportazioni Rappresentage, Italy; Dismatica Industrial CA, Venezuela; Djaneast, Yugoslavia; Estudios Technologicos S.L., Spain; Hing Lung Hong, China; S. Kittivat R.O.P., Thailand.

15. Directors' and officers' remuneration

Remuneration paid by the Company during 1985 to the directors and to the officers was as follows:

	Directors Fees	Salaries and Benefits	Total
	(in thousands of dollars)		
Remuneration of 20 present and former directors	113.8		113.8
Remuneration of 14 officers		1,810.5	1,810.5
	113.8	1,810.5	1,924.3

During 1985, the President was paid by Canada Development Investment Corporation and received no remuneration from the Company.

The salaried employees of the Company may contribute, on an optional basis, to the Employees' Savings & Investment Plan. The Company also contributes to the Plan a certain percentage of the employees' contributions, which amounts become vested after a period of three years. Amounts contributed by the Company during the year for the fourteen officers aggregated $96,929.

16. Pension plans

The Company's pension plans cover most employees. Pension costs incurred in 1985 and 1984 including the funding of liabilities resulting from the most recent plan amendments and actuarial reviews, did not exceed the accumulated surpluses of the plans; consequently, no contribution was required by the Company in 1985 and 1984. The latest actuarial valuation was as of December 31, 1984.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDERS OF
THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED

We have examined the consolidated balance sheet of The de Havilland Aircraft of Canada, Limited as of December 31, 1985, and the consolidated statements of loss and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, the accompanying consolidated financial statements present fairly the financial position of The de Havilland Aircraft of Canada, Limited as of December 31, 1985, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Company which have come to our notice were in accordance with the Financial Administration Act, the regulations, the charter, and the by-laws of the Company and any directive given to the Company.

Arthur Andersen & Co.
Chartered Accountants

Toronto, Canada
February 10, 1986

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984 Note 20
Current assets		
Cash and short-term deposits (Note 4)	39,329	21,150
Accounts receivable (Note 5)	25,878	15,175
Notes receivable		237
Inventories (Note 6)	237,020	144,990
Prepaid expenses	1,079	220
	303,306	181,772
Property, plant and equipment (Note 7)	42,506	44,758
	345,812	226,530

LIABILITIES	1985	1984 Note 20
Current liabilities		
Bank indebtedness	979	430
Accounts payable	51,062	26,053
Accrued charges and provisions	109,191	108,629
Deposits on sales contracts	39,528	15,981
	200,760	151,093
Long-term debt (Note 8)	18,379	54,333
Deferred income taxes	17	22
	219,156	205,448
SHAREHOLDERS' EQUITY		
Share capital (Note 9)		
Authorized (unlimited number)		
Class A shares without par value		
Class B common shares without par value		
Issued		
32,000 Class A shares and 10,000 Class B common shares	306	306
Contributed surplus (Note 10)	700,000	500,000
Deficit	(573,650)	(479,224)
	126,656	21,082
	345,812	226,530

Contingencies (Notes 1(a) and 16)
The accompanying notes to the consolidated financial statements are an integral part of this consolidated balance sheet.

Approved by the Board:

W. B. BOGGS
Director

G. B. SAMPSON
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Continued*

CONSOLIDATED STATEMENT OF LOSS AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
		Note 20
Sales	299,613	204,001
Expenses		
Cost of products and services	233,924	158,164
Selling and general administration	42,433	30,555
Sustaining development and research	3,944	3,919
	280,301	192,638
Income from operations	19,312	11,363
Dash 8 development and excess production costs (Note 3)	114,724	78,075
Net interest (income) expense	(810)	9,878
Loss before scientific research tax credit transfer and income taxes	(94,602)	(76,590)
Scientific research tax credit transfer (Note 13)		36,417
Loss before income taxes	(94,602)	(40,173)
Income taxes (recovery)	(176)	204
Net loss	(94,426)	(40,377)
Deficit, beginning of year	(479,224)	(438,847)
Deficit, end of year	(573,650)	(479,224)

The accompanying notes to the consolidated financial statements are an integral part of this statement.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION (NOTE 1(a)) FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
		Note 20
Sources of funds		
Increase in accounts payable, accrued charges and provisions	25,566	8,879
Increase in contributed surplus (Note 10)	200,000	240,000
Increase in long-term debt		39,000
Decrease (increase) in notes receivable	237	(107)
Increase (decrease) in deposits on sales contracts	23,547	(2,308)
	249,350	285,464
Uses of funds		
In operations		
Net loss	94,426	40,377
Adjustments for non-cash items		
Depreciation	(4,536)	(4,389)
Building written off		(3,825)
	89,890	32,163
Increase in accounts receivable	10,703	1,690
Additions to property, plant and equipment	2,284	867
Repayment of long-term debt	35,954	270,557
Increase (decrease) in inventories	92,030	(38,679)
Increase (decrease) in prepaid expenses	859	(1,215)
	231,720	265,383
Net increase in funds	17,630	20,081

The accompanying notes to the consolidated financial statements are an integral part of this statement.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985
(All dollar amounts other than share data are stated in thousands)

1. Summary of significant accounting policies

The consolidated financial statements, have been prepared in accordance with accounting principles generally accepted in Canada, and reflect the following significant policies:

(a) Basis of financial statements presentation and consolidation

The consolidated financial statements have been prepared on the basis that the Company will continue as a going concern. The realization of the carrying value of the recorded assets is dependent upon the success of the future operations. See Note 2 for acquisition of the Company by The Boeing Company.

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary, De Havilland Canada, Inc.

The consolidated financial statements have been prepared in accordance with the provisions of the Financial Administration Act.

The Consolidated Statement of Changes in Financial Position defines funds as cash and short-term deposits less bank indebtedness.

(b) Nature of business

The Company is engaged primarily in the business of development, manufacture, and sale of aircraft and spare parts.

(c) Inventories

Inventories are stated as follows:
Raw materials—At the lower of average cost and net realizable value.
Work-in-progress, new and used aircraft, spare parts, goods in transit, and sub-contract progress payments—At the lower of cost and net realizable value.
All inventories, net of customers progress payments, and including that portion not expected to be realized within one year, are included in current assets.

(d) Program accounting

With respect to new programs, the cost of each aircraft sale and inventories of work-in-progress and finished aircraft is determined using the program average production cost method. The cost of sale for a particular aircraft delivered is computed at the percentage of the published selling price that the total of the estimated production costs for the entire aircraft program bears to the total estimated sales prices for the total program. This same method is used in establishing costs for inventory purposes for completed aircraft and those in process of manufacture.

Production costs incurred early in a program, which are greater than the estimated program average production costs, are transferred to deferred charges. These deferred charges, together with deferred development and tooling costs, are amortized over the estimated breakeven number of aircraft (see Note 3).

Such deferred charges are periodically reviewed throughout the life of the respective programs and adjusted to estimated net realizable value if necessary.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Continued*

(e) Property, plant and equipment

Property, plant and equipment are stated at cost. When the cost of an individual asset exceeds $1,000 and deposits or progress payments are made during the period of construction or purchase, interest is capitalized at the cost of corporate borrowings. Depreciation is provided for on a straight-line basis so as to amortize the cost of depreciable assets over their estimated useful lives.

(f) Revenue recognition

(i) Revenue from aircraft sales is recorded upon acceptance and payment in full for the aircraft by the customer.

(ii) The Company undertakes some research and development under contract which provides for the company to bill the customers as costs are incurred; such amounts are recorded as sales.

(g) Translation of foreign currencies

Foreign currencies are translated into Canadian dollars as follows:

(i) Monetary assets and monetary liabilities—At the rate of exchange prevailing at the balance sheet date.

(ii) Other assets and liabilities, sales and expenses—At a rate approximating the rate of exchange prevailing on the dates of the transactions.

(h) Pensions

The Company has a number of retirement plans covering substantially all of its employees. Costs of these plans are charged to earnings and funded on the basis of actuarial calculations made every three years. Current service costs are charged to earnings on a current basis. Past service costs are being funded and charged to earnings over periods up to 15 years from the dates such costs are established.

2. Subsequent event

On January 31, 1986 the Government of Canada entered into an agreement pursuant to which The Boeing Company acquired from Canada Development Investment Corporation, 31,999 Class A shares and 10,000 Class B common shares of the Company's issued share capital.

3. Deferred charges

Certain costs applicable to the Dash 8 are deferrable depending upon long-term forecasts of sales and costs in which assumptions are made as to expected sales volumes, prices and production costs, and taking into account such factors as interest rates and exchange rates. Many of the components of these forecasts are beyond the Company's control and hence cannot be quantified with sufficient precision to project reasonably the long-term position of the Dash 8 program. Accordingly, all deferrable charges incurred in the year ended December 31, 1985 amounting to $114,724 (1984—$78,075) have been expensed.

4. Cash and short-term deposits

Included in cash and short-term deposits are deposits totalling $240 (1984—$485) which are assigned as security for amounts owing to a commercial bank by the Company's customers and prospective customers.

5. Accounts receivable

	1985	1984
Trade	16,839	11,615
Other	9,039	3,560
	25,878	15,175

6. Inventories

	1985	1984
Raw materials	54,352	21,414
Work-in-progress	161,872	91,097
New and used aircraft	49,406	39,579
Spare parts	21,228	16,932
Goods in transit	8,886	11,854
Sub-contract progress payments	9,458	11,099
	305,202	191,975
Customer progress payments	(68,182)	(46,985)
	237,020	144,990

7. Property, plant and equipment

	1985			1984	
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value	Depreciation Rates
Land	10		10	10	
Buildings	44,039	13,856	30,183	31,712	4%
Property improvements	3,090	1,028	2,062	2,163	4%
Machinery and equipment	31,020	20,933	10,087	10,751	12 ½%-20%
Transportation equipment	1,188	1,024	164	122	25%
	79,347	36,841	42,506	44,758	

8. Long-term debt

Borrowings under extendable term loans guaranteed by the Government of Canada amount to $7,669. At December 31, 1985 the Government of Canada retained the authority to guarantee certain financial arrangements of the Company with financial institutions to a maximum of $450,000. The borrowings bear interest at rates which fluctuate with bank prime and money market rates that approximated 10% per annum at December 31, 1985. The balance of $10,710 represents a U.S. denominated loan in the amount of U.S. $7,659 bearing interest at a rate of 8 ½% per annum, repayable in eight equal semi-annual installments commencing March 1987.

9. Share capital

Each Class A share is equivalent to each Class B common share in all respects, except that each Class A share is entitled to a non-cumulative preferential dividend of $2 in any year in which dividends are paid on Class B shares common shares. After payment of such dividends, both classes of shares participate fully in other dividends.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Continued*

10. Contributed Surplus

During 1985, the Government of Canada contributed $200,000 (1984—$240,000) to the Company's equity.

11. Export Sales

Sales to foreign customers amounted to $242,393 (1984—$188,879).

12. Income Taxes

At December 31, 1985, losses carried forward for tax purposes aggregate $220,552. These losses expire as follows:

1987	56,402
1990	67,736
1991	40,957
1992	55,457
	220,552

These losses carried forward for tax purposes have been amended to reflect a reassessment.

In addition, the Company has recorded depreciation in excess of capital cost allowance claimed for tax purposes of approximately $106,000 and has deferred research and development expenses of approximately $147,000.

The Company has investment tax credits available for tax purposes of $15,054 that expire as follows:

1986	4,809
1987	3,366
1990	2,109
1991	59
1992	4,711
	15,054

The Boeing sale agreement restricts the utilization of certain of the above items for tax purposes (see Note 2). No recognition has been given in these consolidated financial statements to the potential tax savings which could result from the utilization of the above items

13. Scientific research tax credits

On February 28, 1984, the Company transferred to third parties scientific research tax credits relating to the period April 21, 1983 to December 31, 1984. This has resulted in net proceeds to the Company of $36,417 of which $19,685 related to 1984.

14. Pension plan

The estimated present value of the unfunded past service costs, including pension plan improvements made during 1985, not charged to earnings at December 31, 1985 amounts to $23,889 of which $11,219 is vested.

15. Commitments

(a) Lease commitments

Lease commitments under operating leases with terms of more than one year total $362 and are payable as follows:

1986	313
1987	44
1988	5
	362

(b) Capital commitments

Capital expenditures committed but not expended as at December 31, 1985, amount to approximately $4,064.

(c) Purchase commitments

The nature of the Company's business requires that it make substantial purchase commitments in anticipation of production and sales of aircraft. At December 31, 1985, such commitments amounted to approximately $469,000.

Under an agreement for sale and repurchase, the Company has sold engines to a financial institution at cost with an obligation to repurchase the engines in the future. The Company is charged interest at bank prime on the total commitment.

	1985	1986
Repurchase commitment	8,151	9,662
Interest expense	929	1,228

16. Contingencies

(a) As indicated in Note 3, the ultimate results of the Dash 8 program cannot be determined at this time. If future program assessments indicate that a future loss on the overall program will arise, a provision will be made at that time.

(b) Some suppliers with whom the Company has purchase commitments have filed claims for costs resulting from revised production schedules. The Company has made provision for costs which may be incurred in settling these claims. However, because of the complexity of negotiations and the many variables involved, some of which depend on future events, any liability with respect to such suppliers' claims cannot be quantified with precision.

(c) Contingent liabilities arising primarily from sales related guarantee arrangements and conditional repurchase agreements amount to approximately $56,000. The Company has recourse to transaction related assets for substantially all of these contingent liabilities.

(d) The total amount of government participation which is contingently repayable amounts to $106,987. At December 31, 1985 no provisions has been made in the accounts for this contingency as repayment is dependent on future profits, sales or profitability of various programs and future reinvestment in Company research and development programs.

(e) A customer may be in a position to justify a claim against the Company arising from a representation, which may have been inaccurate, contained in an aircraft sales contract consummated in a prior period. No provision has been made for such a potential claim since legal counsel has advised that an accurate estimate cannot be made of the amount, if any, which the customer might successfully claim, but that the potential liability is up to $12,625 and, in the event of litigation, any additional award which might be permitted at the discretion of the court. Any amount ultimately paid by the Company would be treated as a prior period adjustment. Information relevant to this matter was improperly withheld from the Company, and, if that information had been available, the disclosure set out above would have appeared in the financial statements for the periods ended May 31, 1982 and December 31, 1982.

(f) The Company is engaged in various legal proceedings. The Company does not anticipate that the amounts, if any, which may be required to be paid by the Company will be material.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Concluded*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Concluded*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Concluded*

17. Related party transactions

The Canada Development Investment Corporation (a Crown corporation) owns all, except one, of the Company's outstanding shares. In 1985, sales of products to various Federal agencies and departments and Crown corporations amounted to $8,271 (1984—$5,270).

Management fees paid to Canada Development Investment Corporation amounted to $1,104 (1984—$2,208).

In 1985 the Company received $1,600 (1984—$1,581) under various Government of Canada assistance programs.

18. Remuneration of directors and officers

	Directors' fees	Remuneration	Bonus	Other	Total
Directors					
Number of directors: 26*	107				107
Officers					
Number of officers: 8		935		125**	1,060
Total	107	935		125	1,167

*Includes 2 directors who received no directors' fees.

**Includes aggregate cost of pension plan benefits paid into pension fund, and retiring allowance.

19. Commercial practice

During 1985, the Company had 75 agreements relating to marketing and sales with representatives, consultants, and distributors, to whom commissions and fees may be payable. Payments in 1985 aggregated $5,033 (1984—$8,653) of which $1,779 was in respect to obligations incurred prior to 1985. For reasons of commercial confidentiality the Company does not publish the names of its representatives, consultants and distributors.

20. 1984 financial statements

The 1984 financial statements, which are presented for comparative purposes, were examined and reported on by Chartered Accountants other than Arthur Anderson & Co. In addition, certain amounts in these consolidated financial statements have been reclassified to conform to the current year's presentation.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 3

ELDORADO NUCLEAR LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDER

We have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1985 and the statements of consolidated earnings and retained earnings and changes in consolidated financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Company that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, and the charters and by-laws of the Company.

The financial statements of the preceding year were examined by other Chartered Accountants.

Clarkson Gordon
Chartered Accountants

Ottawa, Canada
February 5, 1986

STATEMENT OF CONSOLIDATED FINANCIAL POSITION AS AT DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Current assets		
Cash and short-term investments	40,480	5,779
Accounts receivable	12,855	44,017
Income taxes receivable	6,435	11,872
Inventories	55,284	103,497
Supplies and prepaid expenses	11,872	11,321
	126,926	176,486
Current liabilities		
Bank loans and short-term debt	106	20,000
Accounts payable	64,526	67,161
Long-term debt due within one year	79,968	
	144,600	87,161
Working capital (deficiency)	(17,674)	89,325
Non-current assets		
Property and equipment	798,428	795,141
Deferred charges	28,597	23,267
Inventory committed under long-term contracts	29,306	
Other assets	3,349	3,471
	859,680	821,879
Capital employed	842,006	911,204
Represented by		
Long-term debt	513,471	577,360
Advances under long-term contracts	52,490	
Other liabilities	3,510	5,551
Provision for reclamation	24,031	22,585
Minority shareholding in a subsidiary	43,500	43,500
	637,002	648,996
Shareholder's equity		
Share capital	296,586	296,586
Retained earnings (deficit)	(91,582)	(34,378)
	205,004	262,208
Total financing of capital	842,006	911,204

(See accompanying notes).

Approved by the Board of Directors:

MARCEL BÉLANGER
Director

N. M. EDIGER
Director

STATEMENT OF CONSOLIDATED EARNINGS AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Revenue		
Sales of products and services	219,792	208,139
Expenses		
Cost of products and services sold	139,781	127,168
Exploration	5,796	5,779
Research and development	2,649	2,822
Administration	7,520	8,209
	155,746	143,978
Total operating expenses	64,046	64,161
Earnings from operations	73,126	52,316
Financing expense	19,344	(1,296)
Other expense (income)	(28,424)	13,141
Earnings before taxes and other items	24,430	16,595
Income taxes and mineral royalties		
Distribution to preferred shareholders of a subsidiary	4,350	3,119
Earnings (loss) before extraordinary item	(57,204)	(6,573)
Reduction of provision for mine shutdown		11,000
Net earnings (loss)	(57,204)	4,427
Retained earnings (deficit) beginning of year	(34,378)	(38,805)
Retained earnings (deficit) end of year	(91,582)	(34,378)

(See accompanying notes).

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 3—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

STATEMENT OF CHANGES IN CONSOLIDATED FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Operating activities		
Cash received from sales	252,674	205,623
Advances under long-term contracts	52,490	
	305,164	205,623
Cash applied to		
Production costs	91,754	93,738
R&D, exploration and administration	15,357	15,980
Mineral royalties	23,374	16,595
	130,485	126,313
Cash provided from operations	174,679	79,310
Financing activities		
Cash received from		
Income on investments	1,025	630
New long-term debt		125,071
Sale of royalty interest		5,000
Sale of R&D tax credits		2,485
	1,025	133,186
Cash applied to		
Repayment of long-term debt		70,000
Net change in short-term debt	19,894	18,108
Interest on debt	76,582	65,925
Distribution to preferred shareholders	4,350	3,119
	100,826	157,152
Cash required for financing	99,801	23,966
Total cash provided from operations and external financing	74,878	55,344
Investing activities		
Cash received from		
Prior year income tax overpayment	8,312	14,299
Sale of equipment	782	1,582
	9,094	15,881
Cash applied to		
Additions to property and equipment	38,962	49,785
Additions to deferred charges	6,754	7,137
Mine shutdown	3,555	3,533
Purchase of net profits interest		5,000
	49,271	65,455
Cash required for investment	40,177	49,574
Increase during the year	34,701	5,770
Cash and short-term investments at beginning of year	5,779	9
Cash and short-term investments at end of year	40,480	5,779

(See accompanying notes).

STATEMENT OF ACCOUNTING POLICIES

The accompanying consolidated financial statements were prepared by management in conformance with Canadian generally accepted accounting principles considered to be appropriate in the circumstances, and have been applied on a basis consistent with that of the preceding year. A summary of significant accounting policies of the Company is presented to assist the reader in interpreting the statements contained herein.

Consolidation

The consolidated financial statements include the accounts of Eldorado Nuclear Limited, its wholly-owned subsidiaries, and the Company's proportionate interest in the accounts of the Key Lake mine joint venture.

Inventories

Inventories of mine concentrates, refined and converted products are valued at the lower of weighted average cost or net realizable value. Cost for customer-owned products is the cost of the refining and conversion processes only.

Inventories of mine concentrates are initially measured and accounted for in the financial statements when the material is sealed in containers upon completion of the milling process.

Supplies

Operating and general supplies are carried at lower of cost or market.

Property and equipment

Assets are carried at cost. Costs of additions, betterments, and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

Depreciation and amortization

Fuel Services and Mining buildings and equipment, mine development and mineral properties are depreciated or amortized according to the unit-of-production method. This method allocates the cost of these assets to each accounting period. For Fuel Services, the amount is equal to the portion of the facilities' total estimated lifetime production produced in that period. For Mining, the amount is equal to the portion of the mines' total recoverable ore reserves recovered in that period.

Mobile mining equipment and other assets, including R & D, Exploration, Specialty Metals, and Corporate assets, are depreciated according to the composite straight-line method based on the estimated useful lives of these assets, which range from three to ten years.

Fuel Services and certain mining facility costs associated with capacity additions are deferred until a commercial level of production is achieved. These costs are then amortized over 10 years in the case of Fuel Services assets, and according to the unit-of-production method in the case of Mining assets. Other costs are charged to production as incurred.

Amortization of financing costs

Debt discounts and issue expenses associated with long-term financing are deferred and amortized over the term of the debt.

Capitalization of interest

Interest costs on funds borrowed to finance the development and construction of major assets are capitalized during the development and construction period until such time as a commercial level of production is achieved.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 3—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

STATEMENT OF ACCOUNTING POLICIES—*Concluded*

Provision for reclamation

The estimated costs of decommissioning and reclaiming producing resource properties are accrued and charged to operations according to the unit-of-production method. Actual costs of decommissioning and reclamation are applied to this accrual.

Research and development and exploration costs

Expenditures for applied research and development relative to the products and processes of the Company and expenditures for geological exploration programs are charged against earnings as incurred.

Sales of products and services

In accordance with normal industry practices, the Company contracts for future delivery of mine concentrates and conversion services. Sales revenue is recorded in the fiscal year that title passes or, with customer-owned material, when delivery is effected.

Foreign exchange

Cash and short-term investments, accounts receivable, accounts payable and long-term debt denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end. Income and expenses are translated at rates in effect at the time of the transaction.

Except for certain U.S. dollar-denominated long-term debt that is hedged against future U.S. dollar revenue, the change in value in Canadian funds over the year of long-term debt denominated in a foreign currency is amortized evenly over the remaining life of the debt. For all other accounts, gains or losses resulting from foreign currency translation are reflected in the statement of consolidated earnings and retained earnings.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1985

1. Eldorado Nuclear Limited

Eldorado Nuclear Limited is incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act, the Government Companies Operations Act, is an agent of Her Majesty in Right of Canada, and is wholly-owned by Canada Development Investment Corporation (CDIC).

The Company is primarily engaged in the mining, refining and conversion of uranium for sale as fuel for generating electricity in nuclear power reactors in Canada and other countries.

2. Accounting policies

A statement of significant accounting policies of the Company is provided elsewhere herein.

3. Other expense (income)

	1985	1984
	(in thousands of dollars)	
Loss on foreign exchange	14,110	2,241
Write-down of fixed assets	6,226	
Interest on investments	(459)	(630)
Other	(533)	(422)
Sale of R&D tax credits		(2,485)
Total	19,344	(1,296)

4. Income taxes and mineral royalties

The provisions for income taxes and mineral royalties are as follows:

	1985	1984
	(in thousands of dollars)	
Income taxes		
Mineral royalties	24,430	16,595
Total	24,430	16,595

The reconciliation between the statutory income tax rate and the company's effective rate of income tax is as follows:

	Percentage of Pre-tax Earnings	
	1985	1984
	%	%
Statutory income tax (recovery) rate	(51.9)	50.9
Resource and depletion allowances	(18.9)	(68.7)
Adjusted income tax (recovery) rate	(70.8)	(17.8)
Inventory allowance	(5.7)	(13.3)
Increase in unrecorded income tax debits	76.5	31.1
Effective income tax rate	0.0	0.0

Provincial mineral royalties, which are not deductible for federal income tax purposes, are calculated in part as a percentage of revenues. Consequently, they can fluctuate significantly from year to year.

At December 31, 1985, the Company had tax loss carry-forwards, investment tax credits and timing differences aggregating $133.2 million for which no accounting benefit has been recognized. This amount includes $107.8 million which will expire at various dates up to 1992. The balance may be carried forward indefinitely.

5. Inventories

	1985	1984
	(in thousands of dollars)	
Mine concentrates	39,412	78,515
Fuel services	14,231	23,084
Specialty metals	1,641	1,898
Total	55,284	103,497

6. Property and equipment

	1985	1984
	(in thousands of dollars)	
Mining		
Plant and equipment	176,700	174,799
Mine development	47,612	46,485
Mineral properties	156,460	156,460
Under development	98,004	66,534
Fuel services		
Plant and equipment	407,384	428,431
Other	15,050	16,509
Total property and equipment	901,410	889,218
Less: accumulated depreciation and amortization	102,982	94,077
Net property and equipment	798,428	795,141
Depreciation and amortization for year	30,714	29,064

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 3—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1985—*Continued*

7. Joint venture activities

Through a wholly-owned subsidiary, the Company is a one-sixth partner in a joint venture mining operation at Key Lake, Saskatchewan. In accordance with the joint venture agreement, Eldorado is obligated to meet its proportionate share of the commitments of the joint venture. Other than normal operating expenditures, the Company has no outstanding commitments as at December 31, 1985.

The following amounts are included in the financial statements and represent the Company's proportionate share of the assets, liabilities, and operating expenses of the Key Lake mining joint venture:

	1985	1984
	(in thousands of dollars)	
Assets	93,582	92,254
Liabilities	1,814	1,629
Net assets	91,768	90,625
Expenses	8,469	9,126

8. Deferred charges

	1985	1984
	(in thousands of dollars)	
Preproduction	25,431	19,185
Financing costs	3,166	4,082
Total	28,597	23,267
Amortization for year	2,354	2,037

9. Long-term sales contracts

Eldorado has entered into contracts which provide for the future sale and delivery of uranium in the form of UF_6 at flexible dates over the eight-year term of the contracts. The Company has sold the future sales contract to interested financing parties and has retained certain rights and obligations under all of the contracts. On the Statement of Consolidated Financial Position, the Company has segregated the inventory committed and the advances under long-term contracts which will be satisfied out of the future revenues associated with these transactions. The impact on the Statement of Consolidated Earnings and Retained Earnings will be recognized as deliveries take place.

10. Minority shareholding in a subsidiary

In April, 1984, an Eldorado subsidiary acquired all rights to and benefits in the 1970 New Continental Oil (NCO) royalty agreement from Aberford Resources Ltd. Hacienda Oil & Minerals Ltd. and Oak Ridge Oil & Minerals Ltd. This agreement gives the holder a 20 per cent interest in the profits derived from certain Athabasca basin properties held by the Eldor Mines division and others. Consideration was $5 million cash and $43.5 million redeemable preferred shares of the subsidiary company. The shares, with certain restrictions, can be redeemed between 1988 and 1994 and bear a 10 per cent annual dividend.

As security, the three companies hold a lien on certain uranium inventory. At Eldorado's option, the lien can also be satisfied from time to time by a letter of credit. The lien covers the value of the subsidiary's redeemable preferred shares plus future dividends, through to the shares' designated redemption dates. Each payment of a dividend or redemption of a share reduces the lien by a similar amount. At December 31, 1985, the Company had inventories in excess of the prescribed value.

For consideration of $5.0 million cash, Aberford Resources Limited, Hacienda Oil & Minerals Ltd. and Oak Ridge Oil & Minerals Ltd. acquired from Eldorado a royalty interest on uranium sales from certain designated properties. The royalty covers that portion of such sales in excess of a designated base selling price which is adjusted annually for inflation. During 1985, sales did not exceed the adjusted base price and no royalty was paid.

11. Long-term debt

	1985	1984
	(in thousands of dollars)	
(i) From Canada		
11.875% notes due 1986	10,093	10,093
(ii) Other		
Notes due 1986, at 13.25% ($50 million U.S.)	69,875	66,070
Loan due 1991, at 7% (100 million Swiss francs)	67,860	50,800
Notes due 1988, at 9.19% (10.108 billion Japanese yen)	70,594	53,097
Loan due 1987-1992, at 8.8% (2 billion Japanese yen)	13,968	10,506
Notes due 1992, at 14.5% ($100 million U.S.)	139,750	132,140
Loan due 1992, at 14.25% ($44,7 million U.S.)	62,399	59,002
Bonds due 1992, at 8.5% (10 billion Japanese yen), with 10% of principal due in each of years 1988-1991	69,840	52,530
Debenture due 1988, at 11%	30,000	30,000
Euro notes, due 1989 to be set semi-annually at LIBOR rate ($100 million U.S.)	139,750	132,140
Sub-total	674,129	596,378
Less: current portion of long-term debt listed above	79,968	
deferred loss on foreign exchange	80,690	19,018
Total	513,471	577,360

The long-term debt payments due in each of the next five years are as follows: 1986—$80.0 million; 1987—$1.4 million; 1988—$110.4 million; 1989—$149.5 million; 1990—$9.8 million. Interest on long-term debt amounted to $74.9 million (1984—$68.3 million).

12. Share capital

	1985	1984
Authorized		
Common shares	(Unlimited number, no par value)	
Preference shares	1,600,000	1,600,000
	(in thousands of dollars)	
Issued and fully paid		
Common—3,852,880 shares (1984—3,852,880)	201,586	201,586
Preference—800,000 shares (1984—800,000)	95,000	95,000
	296,586	296,586

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Concluded*

APPENDIX 3—*Concluded*

ELDORADO NUCLEAR LIMITED—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1985—*Concluded*

Each preference share is redeemable at the option of either party at a value of $118.75 per share and carries a non-cumulative dividend of $7.125 per annum.

13. Commitments and contingencies

(a) The Company has entered into long-term leases on certain properties up to 1987 with annual rental payments averaging $385,000.

(b) The Company has defined benefit pension plans covering all of its regular full-time employees. The pension funds, which are administered by independent trustees, are valued at least every three years by consulting actuaries. Based on the latest actuarial valuations at June 30, 1985 and November 1, 1984, the plans have a surplus of $14.5 million.

(c) The Company maintains two sites, licensed by the Atomic Energy Control Board, for the temporary storage of waste material containing low levels of radioactivity and other materials. The final disposition of this material is the subject of active discussions among Government agencies. The Company will continue to expense the ongoing maintenance costs of these sites, but will make no provision for additional costs until the responsibility for such costs are determined and can be reasonably estimated.

(d) In connection with its operations, the Company is the defendant in certain litigation. While the amount of any ultimate liability cannot yet be determined, the Company is of the opinion that there will be no material adverse effect on its financial position.

14. Supplementary information

(a) During 1985, the Company paid sales commissions to Marubeni Corporation, Toyomenka Canada Ltd., and Uranerzbergbau-GmbH.

(b) Interest costs of $4.6 million paid in 1985 have been capitalized under property and equipment (1984—$18.0 million).

(c) During 1985, the total remuneration paid to the Company's outside directors was $93,709 (1984—$95,500). The Company's officers received remuneration totalling $607,500 (1984—$650,129). One officer is also a director but is not compensated for service as a member of the Board or its committees.

(d) A management fee of $286,000 (1984—$534,000) was paid to Canada Development Investment Corporation.

15. Segmented information

(a) Industry Segment

The Company is of the opinion that virtually all its sales revenues are in the industry segment identified as the nuclear fuel industry.

(b) Sales

Sales revenues, which are derived primarily from sales to foreign and domestic electric utilities, are as follows:

	1985	1984
	(in thousands of dollars)	
Export sales	164,806	159,297
Domestic sales	54,986	48,842
Total sales	219,792	208,139

16. Provision for mine shutdown

Established in 1981, the provision for the Beaverlodge mine shutdown represented the expected remaining cost of decommissioning and reclaiming the Beaverlodge mine site. Since then, costs related to the shutdown have been applied against the provision. The shutdown work has been completed. As a result, in 1984 the provision was reappraised with the excess, $11.0 million, being recorded as extraordinary income while the remaining liability has been added to accounts payable. The related income tax of $5.6 million was set off against available income tax debits.

17. Sale of R&D tax credits

In 1984 the Company sold Scientific Research Tax Credits to an outside investor by issuing to that investor a $5.0 million debenture carrying a redemption price of approximately one-half its purchase price. The debenture was redeemed, resulting in a gain of $2.5 million.

SUMMARY PAGE

CANADA HARBOUR PLACE CORPORATION

MANDATE

Construct, administer and dispose of properties in Vancouver to be used for Canada's participation as host nation for Expo '86.

BACKGROUND

The Corporation commenced operations in 1982 and is currently managing the Canada Pavilion at Expo '86. The facilities called Canada Place include a cruise ship terminal for the Vancouver Port Corporation, the Canada Pavilion and a hotel-office complex built for the Tokyu Corporation. Following Expo '86, the Pavilion will be converted to a trade and convention centre and turned over to the Province of British Columbia on July 1, 1987. The total cost of the facilities to the Corporation is estimated at $229 million of which $157 million is expected to be contributed by the federal government, $23 million by the Vancouver Port Corporation, $30 million by the Tokyu Corporation and $19 million from other sources.

CORPORATION DATA

HEAD OFFICE	1660-999 West Hastings Street Vancouver, British Columbia V6C 2W2
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	In June 1982, by letters patent (no. 132316) under the *Canada Business Corporations Act*.
CHIEF EXECUTIVE OFFICER	Vacant
CHAIRMAN	Ian Barclay
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	145.2*	88.3	34.8	12.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	132.7	76.5	28.4	7.4
Cash from Canada in the period				
— budgetary	56.2	48.1	20.9	7.4
— non-budgetary	nil	nil	nil	nil

* The assets include $45.2 million costs of design, construction and fitting-out of Expo '86 facilities which will be charged to operations during the term of the Exposition.

CANADA HARBOUR PLACE CORPORATION

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Canada Harbour Place Corporation as at March 31, 1986 and the statement of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 23, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Cash and short-term investments	29,177	6,227
Parliamentary appropriation receivable		19,200
Accounts receivable	4,505	2,951
Construction in progress (Note 3)	66,288	52,233
Deferred costs (Note 4)	45,212	7,650
	145,182	88,261

LIABILITIES	1986	1985
Accounts payable	12,479	11,751
SHAREHOLDER'S EQUITY		
Capital stock (Note 5)	132,703	76,510
Contributed capital (Note 5)		
	145,182	88,261

Approved by the Board:

J. H. GREEN
Director

IAN A. BARCLAY
Director

CANADA HARBOUR PLACE CORPORATION—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Source of funds		
Contributed capital (Note 5)	56,193	48,155
Add (deduct) parliamentary appropriation receivable	19,200	(19,200)
	75,393	28,955
Development, sponsorship and lease agreements (Note 3)	11,997	18,710
Deferred revenue (Note 4)	3,377	286
Accounts payable	728	5,347
	91,495	53,298
Use of funds		
Deferred costs (Note 4)	40,939	7,861
Construction in progress (Note 3)	26,052	42,795
Accounts receivable	1,554	2,947
	68,545	53,603
Increase (decrease) in funds	22,950	(305)
Cash and short-term investments		
Beginning of year	6,227	6,532
End of year	29,177	6,227

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and objectives

The Canada Harbour Place Corporation was incorporated on June 9, 1982 under the Canada Business Corporations Act. The Corporation is an agent of Her Majesty pursuant to the Government Companies Operation Act, and is named as an agency Crown corporation in Part I of Schedule C of the Financial Administration Act. The three shares issued and outstanding are all held in right of Canada by the Minister of Transport, the Responsible Minister with whom control of the Corporation lies.

The Corporation is exempt from income taxes.

The objectives of the Corporation are to act as a developer and acquire, administer and dispose of land, and manage real property for the Government of Canada in Vancouver, B.C. For this purpose, it is to design and construct a facility at Canada Place to include a cruise ship terminal and a Canadian host pavilion for Expo 86 suitable to be converted to a trade and convention centre. In addition, the Corporation has the authority to manage and operate the facility at Canada Place, either by itself or with others, and organize, operate and manage the participation of the Government of Canada as exhibitor and host nation for Expo 86.

The total cost of the facility at Canada Place, including the Canada Pavilion for Expo 86 and the cost to convert the Pavilion to a Trade and Convention Centre, is estimated at $229.4 million of which $157.4 million is expected to be contributed by the Government, $22.8 million by the Vancouver Port Corporation in respect of the cruise ship terminal and $49.2 million from other sources.

The Responsible Minister is to recommend to the Governor in Council prior to December 31, 1988 on the continued activities of the Corporation beyond that date.

2. Significant accounting policies

Construction in progress

All expenditures including those for acquisition, design, construction and administration for the permanent structures at Canada Place will be capitalized until the facility is fully developed. Interest income is credited to construction in progress. Receipts from the sale of development rights, leaseholds and the Imax Theatre sponsorship are also deducted from the construction costs.

Deferred costs—Canada Pavilion

The expenditures to design, construct and fit-out the Canada Pavilion and to organize, operate and manage the participation of the Government of Canada as exhibitor and host nation for Expo 86 respectively are recorded as deferred expenses and will be charged against operations during the operating period of the Exposition from May to October 1986. Related revenues received in advance of the operating period of the Canada Pavilion and Canada Place facilities are deferred until the operating period of these facilities.

Administration

Corporate and construction administration expenses are charged against construction in progress. Canada Pavilion administration expenses not directly charged to Pavilion departments are disclosed as general administration.

3. Construction in progress

	Cumulative to March 31, 1985	1986	Cumulative to March 31, 1986
	(in thousands of dollars)		
Site purchase	3,731		3,731
Siteworks and substructure	18,417	(5)	18,412
Structural steel	14,895		14,895
General contract	43,415	17,108	60,523
Architects and consultants	6,890	665	7,555
Access	8,545	2,275	10,820
	95,893	20,043	115,936
Administration	5,262	2,053	7,315
	101,155	22,096	123,251
Less interest income	2,612	2,017	4,629
	98,543	20,079	118,622
Trade and Convention Centre conversion	338	5,083	5,421
Building management		890	890
Total costs	98,881	26,052	124,933
Less receipts			
Lease agreements (Note 6)	29,838	1,000	30,838
Development agreement (Note 7)	16,810	5,997	22,807
Sponsorship agreement (Note 8)		5,000	5,000
Total receipts	46,648	11,997	58,645
Costs, net of receipts	52,233	14,055	66,288

Title to that part of the bed of Vancouver harbour on which the facility is located was transferred to the Corporation from Vancouver Port Corporation for one dollar and has been so recorded in site purchase costs.

4. Deferred costs

	Cumulative to March 31, 1985	1986	Cumulative to March 31, 1986
	(in thousands of dollars)		
Canada Pavilion costs			
Exhibitry	2,319	14,257	16,576
Infrastructure		11,835	11,835
Imax Theatre	3,051	2,833	5,884
General administration	1,816	2,061	3,877
Other construction	82	3,424	3,506
Cultural programs	235	2,750	2,985
Public affairs	423	1,631	2,054
Operations	8	1,692	1,700
Commissioner General	2	456	458
Total deferred costs	7,936	40,939	48,875
Less deferred revenue			
Sponsorship	286	3,110	3,396
Other		267	267
Deferred costs, net of revenue	7,650	37,562	45,212

CANADA HARBOUR PLACE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

5. Shareholder's Equity

The capital stock of the Corporation comprises three shares authorized, issued and fully paid at $1 per share. Contributed capital increased during the year by $56.2 million (1984—$48.1 million) all funding through appropriations under the Department of Transport.

6. Lease agreements

In 1983, the Corporation entered into 99-year agreements with Tokyu Canada Corporation, for the lease of air rights at Canada Place to Tokyu. Under the terms of the agreements, Tokyu agreed to pay the Corporation an up front, non-refundable payment of $15 million for the air rights and $15.556 million for costs related to the construction of facilities to support office space and a hotel to be constructed by Tokyu within the air rights parcel. Closing costs of $.262 million and $.456 million of reimbursable costs resulted in net receipts of $29.838 million under this lease. Tokyu will also pay additional rent for its share of the common area and operating costs.

In 1986, the Corporation entered into a twenty year agreement with Citicom Ltd. to operate the parking facilities at Canada Place. Citicom paid $1 million to the Corporation at the time the agreement was signed and will make monthly payments based on varying percentages of gross parking revenues.

7. Development agreement

The Corporation executed a development agreement with the Vancouver Port Corporation to construct a cruise ship terminal for $22.8 million in the Canada Place project.

8. Sponsorship agreement

The Corporation has entered into an agreement with Canadian National for rights respecting an Imax Theatre at Canada Place. The rights are for the sponsorship of the film "Transitions" and for the theatre to be named the "CN Theatre" for a period of 40 years commencing May 2, 1986. In return for these rights, CN has paid the Corporation $5 million which has been allocated wholly against construction costs.

9. Contractual obligations

At March 31, 1986, the construction and related costs to complete the project including conversion costs are estimated at $52 million of which approximately $11 million has already been committed.

10. Commitment—Trade and Convention Centre

During the year the Government of Canada and the Province of B.C. signed an agreement in principle in which the Province of B.C. will take over and operate the Trade and Convention Centre starting in July 1987. It is expected that the Corporation will negotiate and conclude a detailed agreement with B.C. Place Limited representing the Province of B.C.

Under the signed agreement in principle, the Government of Canada agreed to do the following:

- Complete construction and outfit the Trade and Convention Centre at the Corporation's cost which is estimated to be $15 million.
- Pay $1 million to the Province of B.C. in July 1987.
- Lease to the Province of B.C., at a nominal consideration of $1, space in the Canada Place project for the Trade and Convention Centre including pre-function areas, meeting rooms and retail space for a term of 20 years with renewal options for three successive similar terms.

11. Long-term lease commitments

The Corporation has entered into long-term lease agreements for office space and the Imax projection system. The future minimum lease payments by fiscal year are as follows:

	(in thousands of dollars)
1987	554
1988	740
1989	162
1990	162
1991	162

12. Retirement plan

Because of the term nature of the project, the Corporation has agreed to make annual payments for certain employees to retirement plans of their choice and to provide for a retiring allowance to senior officers. These benefits are equivalent to 8½% of the annual salary for each of these employees and officers.

13. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations.

The Corporation is dependent on the Government of Canada for working capital and to finance expenditures.

All significant related party transactions are disclosed in Notes 3, 5, 7 and 8. Certain components of the Canada Pavilion and increased federal activities in support of Expo '86 that have been provided directly by departments, agencies and Crown corporations are not reflected in these financial statements. The Corporation also enters into transactions with departments, agencies and Crown corporations in the normal course of business.

SUMMARY PAGE

CANADA LANDS COMPANY LIMITED

MANDATE
The Canada Lands Company Limited has the mandate to hold certain leases for a property in London, England and two properties on Indian reserves in Canada. It is also the shareholder in three subsidiary corporations.

BACKGROUND
Formerly the Public Works Lands Company, the corporation's main efforts recently have been concentrated within subsidiaries with operations at Le Vieux-Port de Montréal, Vieux-Port de Québec, and Mirabel, respectively.

CORPORATION DATA

HEAD OFFICE	Sir Charles Tupper Building Confederation Heights Riverside Drive Ottawa, Ontario K1A 0M2
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
DATE AND MEANS OF INCORPORATION	(March 7, 1956) by letters patent; reorganized under the *Canada Corporations Act*, September 19, 1977. Certificate of Continuance under *Canada Business Corporations Act* July 7, 1981.
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

The data presented relate respectively to the parent corporation (Canada Lands Company Limited) and its three subsidiaries: Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited and Canada Lands Company (Vieux-Port de Québec) Inc.

	1985-86	1984-85 (restated)	1983-84	1982-83
At the end of the period				
Total Assets				
— parent corporation	nil	nil	nil	nil
— Mirabel corporation	3.2	5.0	4.8	1.8
— Montreal corporation	1.9	5.7	1.8	1.1
— Quebec corporation	2.0	7.3	14.5	2.0
Obligations to the private sector	—	nil	nil	nil
Obligations to Canada, net				
— parent corporation	nil	nil	nil	nil
— Mirabel corporation	1.3	4.3	4.1	0.7
— Montreal corporation	nil	(1.8)	0.1	negl.
— Quebec corporation	1.3	0.3	(1.5)	(0.7)
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— non-budgetary	nil	nil	nil	nil
— budgetary				
— parent corporation	nil	nil	nil	nil
— Mirabel corporation	8.0	8.1	11.2	9.9
— Montreal corporation	6.0	31.8	12.6	6.3
— Quebec corporation	5.5	27.0	32.5	19.3

CANADA LANDS COMPANY LIMITED

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1982 TO 1986
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 1

CANADA LANDS COMPANY (MIRABEL) LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Mirabel) Limited as at March 31, 1986 and the statement of transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 18, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Cash	1,786,323	3,674,379
Accounts receivable	1,386,952	1,337,509
	3,173,275	5,011,888

LIABILITIES	1986	1985
	$	$
Accounts payable	645,326	652,640
Deposits on sales of properties awaiting approval	1,215,685	84,171
Due to Minister of Public Works (Note 3)	793,944	1,428,820
Due to Receiver General for Canada (Note 4)	518,320	2,846,257
	3,173,275	5,011,888
SHAREHOLDER'S EQUITY		
Capital stock (Note 5)		
	3,173,275	5,011,888

Approved by the Board:

PIERRE HARDY
Director

RICHARD BERGERON
Director

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 1—*Continued*

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Property appraisal	2,510,541	716,557
Wages and benefits	2,442,246	3,626,266
Establishment of cadastres	917,903	325,108
Materials and maintenance contracts	841,159	810,202
Professional services	680,012	651,526
General	551,523	436,898
Public utilities	108,333	321,440
Office supplies	96,166	277,424
Rentals	82,674	53,562
	8,230,557	7,218,983
Capital	539,445	408,911
Employment program—Job creation		300,011
Total	8,770,002	7,927,905
Proceeds from other than the direct use of fixed assets		
Interest, related principally to the receipt of parliamentary appropriations in advance of needs	260,232	207,064
Other proceeds		36,229
	260,232	243,293
Net expenditures to be funded (Note 3)	8,509,770	7,684,612
Cumulative net expenditures since April 9, 1981	47,022,189	38,512,419

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Proceeds from the direct use of fixed assets		
Rentals	2,688,892	3,545,066
Sales of properties	475,796	5,101,154
Other	183,193	95,390
Total to be remitted (Note 4)	3,347,881	8,741,610
Cumulative direct proceeds since April 9, 1981	29,333,660	25,985,779
Excess of net expenditures over direct proceeds (excess of direct proceeds over net expenditures)		
For the year	5,161,889	(1,056,998)
Cumulative since April 9, 1981	17,688,529	12,526,640

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1986

1. Authority and activities

Canada Lands Company (Mirabel) Limited was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective July 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for administering and developing a part of the peripheral lands of Mirabel in order to ensure a normal living environment for residents of the lands while safeguarding the operations of the Mirabel International Airport. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty. On May 21, 1982, the Privy Council authorized the sale of certain properties; on February 23, 1984, it authorized the disposition of the remaining properties within the territory under its responsibility. On September 19, 1984, a moratorium suspended the sales programme; the Privy Council authorized the resumption of the sales from June 11, 1985 under revised terms and conditions approved by the Treasury Board.

2. Significant accounting policies

(a) Financial statements presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rentals and sales of properties, are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation.

(c) Sales of properties

Sales of properties are recognized when title passes to buyers and the Corporation is entitled to receive the amount of the proceeds.

(d) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions, representing its total liability, are recorded on a current basis.

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX I—*Continued*

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1986—*Concluded*

3. Due to Minister of Public Works

	1986	1985
	$	$
Balance at beginning of the year	1,428,820	1,036,723
Net expenditures	8,509,770	7,684,612
	7,080,950	6,647,889
Reimbursements	172,106	23,302
	7,253,056	6,671,191
Less: funds drawn from Department of Public Works Vote 35 (Vote 60 in 1985) for Canada Lands Company (Mirabel) Limited	8,047,000	7,800,000
funds drawn from Treasury Board Vote 10 for Employment initiatives program		300,011
	8,047,000	8,100,011
Balance at end of the year	793,944	1,428,820

4. Due to Receiver General for Canada

	1986	1985
	$	$
Balance at beginning of the year	2,846,257	2,764,395
Direct proceeds	3,347,881	8,741,610
	6,194,138	11,506,005
Remittances to the Consolidated Revenue Fund	5,675,818	8,659,748
Balance at end of the year	518,320	2,846,257

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

6. Contingency

Legal action has been instituted against the Corporation, the Attorney General of Canada, the Minister of Transport and the Minister of Public Works by some of the original Mirabel property owners who are asking to have the 1969 expropriation declared invalid. In this context, a number of lessees have ceased to remit their rent to the Corporation. On March 27, 1985, a protocol of understanding was entered into with representatives of the original property owners whereby the parties undertake to discontinue all litigation actions between them. This protocol was approved in principle by the Privy Council on June 11, 1985.

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 1—*Continued*

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Mirabel) Limited as at March 31, 1985 and the statement of transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 14, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984	LIABILITIES	1985	1984
	$	$		$	$
Cash	3,674,379	3,918,258	Accounts payable	652,640	679,307
Accounts receivable	1,337,509	876,607	Deposits on sales of properties awaiting approval	84,171	314,440
			Due to Minister of Public Works (Note 3)	1,428,820	1,036,723
			Due to Receiver General for Canada (Note 4)	2,846,257	2,764,395
				5,011,888	4,794,865
			SHAREHOLDER'S EQUITY		
			Capital stock (Note 5)		
	5,011,888	4,794,865		5,011,888	4,794,865

Approved by the Board:

RICHARD BERGERON
Director

PIERRE HARDY
Director

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 1—*Continued*

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Wages and benefits	3,626,266	3,376,723
Materials and maintenance contracts	810,202	1,339,446
Property appraisal	716,557	293,501
Professional services	651,526	773,158
General	436,898	321,517
Establishment of cadastres	325,108	183,014
Public utilities	321,440	330,659
Office supplies	277,424	404,895
Rentals	53,562	47,143
	7,218,983	7,070,056
Capital	408,911	1,395,027
Employment program—Job creation	300,011	2,252,805
Total	7,927,905	10,717,888
Proceeds from other than the direct use of fixed assets		
Interest, related principally to the receipt of parliamentary appropriations in advance of needs	207,064	421,700
Other proceeds	36,229	85,222
	243,293	506,922
Net expenditures to be funded (Note 3)	7,684,612	10,210,966
Cumulative net expenditures since April 9, 1981	38,512,419	30,827,807

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Proceeds from the direct use of fixed assets		
Rentals	3,545,066	3,636,782
Sales of properties	5,101,154	7,644,006
Other	95,390	
Total to be remitted (Note 4)	8,741,610	11,280,788
Cumulative direct proceeds since April 9, 1981	25,985,779	17,244,169
Excess of net expenditures over direct proceeds (excess of direct proceeds over net expenditures)		
For the year	(1,056,998)	(1,069,822)
Cumulative since April 9, 1981	12,526,640	13,583,638

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1985

1. Authority and activities

Canada Lands Company (Mirabel) Limited was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective July 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for administering and developing a part of the peripheral lands of Mirabel in order to ensure a normal living environment for residents of the lands while safeguarding the operations of the Mirabel International Airport. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty. On May 21, 1982, the Privy Council authorized the sale of certain properties; on February 23, 1984, it authorized the disposition of the remaining properties within the territory under its responsibility. On September 19, 1984, a moratorium suspended the sales programme; the Privy Council authorized the resumption of the sales from June 11, 1985 under revised terms and conditions approved by the Treasury Board.

2. Significant accounting policies

(a) Financial statements presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rentals and sales of properties, are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation.

(c) Sales of properties

Sales of properties are recognized when title passes to buyers and the Corporation is entitled to receive the amount of the proceeds.

(d) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions, representing its total liability, are recorded on a current basis.

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 1—*Concluded*

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1985—*Concluded*

3. Due to Minister of Public Works

	1985	1984
	$	$
Balance receivable (payable) at beginning of the year	(1,036,723)	486,615
Adjustment for prior years' proceeds from other than the direct use of fixed assets		506,499
	(1,036,723)	(19,884)
Net expenditures	7,684,612	10,210,966
	6,647,889	10,191,082
Reimbursements	23,302	
	6,671,191	10,191,082
Less: funds drawn from Department of Public Works Vote 60 (Vote 45 in 1984) for Canada Lands Company (Mirabel) Limited	7,800,000	8,975,000
funds drawn from Treasury Board Vote 10 for Employment initiatives program	300,011	2,252,805
	8,100,011	11,227,805
Balance payable at end of the year	1,428,820	1,036,723

4. Due to Receiver General for Canada

	1985	1984
	$	$
Balance at beginning of the year	2,764,395	918,149
Adjustment for prior years' proceeds from other than the direct use of fixed assets		506,499
	2,764,395	411,650
Direct proceeds	8,741,610	11,280,788
	11,506,005	11,692,438
Remittances to the Consolidated Revenue Fund	8,659,748	8,928,043
Balance at end of the year	2,846,257	2,764,395

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

6. Contingency

Legal action has been instituted against the Corporation, the Attorney General of Canada, the Minister of Transport and the Minister of Public Works by some of the original Mirabel property owners who are asking to have the 1969 expropriation declared invalid. In this context, a number of lessees have ceased to remit their rent to the Corporation. On March 27, 1985, a protocol of understanding was entered into with representatives of the original property owners whereby the parties undertake to discontinue all litigation actions between them. This protocol was approved in principle by the Privy Council on June 11, 1985.

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 2

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED

AUDITOR'S REPORT

THE HONOURABLE ROCH LA SALLE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Le Vieux-Port de Montréal) Limited as at March 31, 1986 and the statement of transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in right of Canada represented by the Minister of Public Works.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 23, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Cash and temporary investments, at cost (approximates market value)	1,544,657	3,858,960
Accounts receivable	44,000	107,406
Due from Minister of Public Works (Note 3)		1,451,420
Due from Receiver General for Canada (Note 4)	288,795	284,343
Prepaid expenses	15,072	8,218
	1,892,524	5,710,347

LIABILITIES	1986	1985
	$	$
Accounts payable	1,607,019	5,710,347
Due to Minister of Public Works (Note 3)	285,505	
	1,892,524	5,710,347
SHAREHOLDER'S EQUITY		
Capital stock (Note 5)		
	1,892,524	5,710,347

Approved by the Board:

ROGER BEAULIEU
Director

BENOÎT LEMAY
Director

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 2—*Continued*

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditures		
Operating		
Permanent personnel	827,769	805,856
Maintenance of property	737,856	493,777
Administration	393,049	464,134
Communications	359,156	692,595
Professional services	201,996	77,804
Bad debt	130,223	
	2,650,049	2,534,166
Capital	4,404,754	29,066,216
Communications and culture program		262,291
Total	7,054,803	31,862,673
Proceeds from other than the direct use of fixed assets		
Interest, related principally to the receipt of parliamentary appropriations in advance of needs	310,524	508,949
Concessions	74,957	75,155
Other	279	65,256
	385,760	649,360
Net expenditures to be funded (Note 3)	6,669,043	31,213,313
Cumulative net expenditures since November 26, 1981	57,234,895	50,565,852
Proceeds from the direct use of fixed assets		
Rentals to be remitted (Note 4)	109,142	142,220
Cumulative direct proceeds since November 26, 1981	428,161	319,019
Excess of net expenditures over direct proceeds		
For the year	6,559,901	31,071,093
Cumulative since November 26, 1981	56,806,734	50,246,833

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1986

1. Authority and activities

Canada Lands Company (Le Vieux-Port de Montréal) Limited was incorporated on November 26, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective February 1, 1982, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for developing and for promoting the development of the lands of Le Vieux-Port de Montréal, and for administering, managing and maintaining the property of Her Majesty located therein. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

2. Significant accounting policies

(a) Financial statement presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rental revenues, are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation. They also include costs of demolishing structures.

(c) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under the salary administration policy of the Corporation. The cost of these benefits is recorded in the year in which they are earned by the employees. The estimated liability resulting from this policy is included in accounts payable.

(d) Retirement savings plan

The Corporation has established a group retirement savings plan under which a single trust was established with a private sector organization in order to accumulate contributions to provide a retirement income for the employees through individually registered retirement savings plans. All contributions are paid by the employees, the Corporation acting solely as an agent without incurring any liability.

3. Due from (due to) Minister of Public Works

	1986	1985
	$	$
Balance due from (due to) at beginning of the year	1,451,420	(16,764)
Adjustment for prior years' proceeds from other than the direct use of fixed assets		(385,838)
		(402,602)
Net expenditures	6,669,043	31,213,313
	8,120,463	30,810,711
Less:		
Funds drawn from Department of Public Works for Canada Lands Company (Le Vieux-Port de Montréal) Limited		
Vote 70 in 1985	2,512,000	29,097,000
Vote 45 in 1986	6,029,350	
Funds drawn from Department of Communications Vote 10, for communications and culture program		262,291
Reimbursements	(135,382)	
	8,405,968	29,359,291
Balance due from (due to) at end of the year	(285,505)	1,451,420

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 2—*Concluded*

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1986—*Concluded*

4. Due from (due to) Receiver General for Canada

	1986	1985
	$	$
Balance due from (due to) at beginning of the year	284,343	(74,612)
Adjustment for prior years' proceeds from other than the direct use of fixed assets		385,838
		311,226
Direct proceeds	109,142	142,220
	175,201	169,006
Remittances to the Consolidated Revenue Fund	113,594	115,337
Balance due from at end of the year	288,795	284,343

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

6. Public consultation

Expenditures incurred during the year for the public consultation on the development on the lands amount to $527,000 of which $407,000 were charged to capital and $120,000 to operating.

7. Comparative figures

The 1985 figures have been reclassified in order to conform with this year's presentation.

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 3

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1986
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 3—*Continued*

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Vieux-Port de Québec) inc. as at March 31, 1985 and 1984 and the statements of operations, deficit, and retained earnings and of transactions for the years ended March 31, 1985 and 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and 1984 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in respect of the year ended March 31, 1984, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers. Further, in respect of the year ended March 31, 1985, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statement have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the charter and by-laws of the Corporation and the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

I wish to bring to your attention certain aspects of the Corporation's financial participation in the festive event which took place in Quebec City during the summer of 1984 in order to commemorate the arrival of Jacques Cartier in Canada, as described in Note 8 to the financial statements:

— the submission made to the Treasury Board for the repurchase of assets of the corporation Quebec 1534-1984 or to reimburse it for certain immovable assets did not bring out the existence of a protocol of general understanding signed with that corporation, which provided for the transfer of assets to the Corporation without any compensation becoming payable. Further, the submission did not specify the basis for setting the value of the assets to be thus acquired. In my opinion, they constituted essential elements for arriving at a decision based on all pertinent facts and they were not provided to the Treasury Board.

— the Corporation has contracted to remit the sum of $1,977,469, for the repurchase of assets of the corporation Quebec 1534-1984 and to reimburse it for certain immovable assets, on the basis of bundles of papers constituted principally of purchase orders rather than invoices, and without considering their value to the Corporation. A representative of the Corporation has estimated the value to the Corporation of these assets at a maximum of $600,000. I conclude that the Corporation has paid excessive prices for assets of questionable value which, under the protocol of general understanding, would have reverted back in any event to the Corporation at no cost;

— without being bound to do so and without the Treasury Board's approval, the Corporation has discharged debts amounting to $429,876 of a third party, namely the corporation Quebec 1534-1984.

Consequently, in my opinion, the Corporation has not managed its financial resources, in respect of the foregoing in this paragraph, with due regard for economy.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 27, 1985

BALANCE SHEETS AS AT MARCH 31, 1985 AND 1984

ASSETS	1985	1984
	$	$
Cash and temporary investments	2,414,460	8,579,153
Accounts receivable (Note 3)	1,085,825	1,221,629
Due from Minister of Public Works (Note 4)		242,329
Due from Receiver General for Canada (Note 5)	67,540	704,354
Fixed assets (Note 6)	3,693,450	3,782,575
	7,261,275	14,530,040

LIABILITIES	1985	1984
	$	$
Accounts payable	2,995,822	10,740,791
Due to Minister of Public Works (Note 4)	460,536	
	3,456,358	10,740,791
SHAREHOLDER'S EQUITY		
Capital stock (Note 7)		
Contributed surplus	3,790,000	3,790,000
Retained earnings (Deficit)	14,917	(751)
	7,261,275	14,530,040

Approved by the Board:

ROBERT LABBÉ
Director

COLETTE SAVARD
Director

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 3—*Continued*

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

STATEMENTS OF OPERATIONS, DEFICIT AND RETAINED EARNINGS FOR THE YEARS ENDED MARCH 31, 1985 AND 1984 (NOTE 1)

	1985	1984
	$	$
Rentals	408,335	31,708
Depreciation	89,125	7,425
Repairs and maintenance	45,244	4,285
Heating and services	145,616	11,595
Grants in lieu of taxes	112,682	9,154
	392,667	32,459
Net income (Loss)	15,668	(751)
Deficit at beginning of the year	751	
Retained earnings (Deficit) at end of the year	14,917	(751)

STATEMENTS OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEARS ENDED MARCH 31, 1985 AND 1984

	1985	1984
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Operating		
Public affairs and animation	1,188,875	1,113,160
Administration, finance and property	2,686,504	771,534
Management's office and executive vice-president	541,085	501,701
Planning and development	296,946	355,661
	4,713,410	2,742,056
Capital	18,132,436	29,486,026
Employment program—Job creation	19,584	685,350
Quebec 1534-1984 (Note 8)	3,407,345	
Total	26,272,775	32,913,432
Proceeds from other than the direct use of fixed assets		
Interest, related principally to the receipt of parliamentary appropriations in advance of needs	258,720	371,644
Other proceeds	320	99,806
	259,040	471,450
Net expenditures to be funded (Note 4)	26,013,735	32,441,982
Cumulative net expenditures since April 9, 1981	89,135,484	63,121,749
Proceeds from the direct use of fixed assets (Note 5)		
Rentals	636,814	163,897
Cumulative direct proceeds since April 9, 1981	1,021,051	384,237
Excess of net expenditures over direct proceeds		
For the year	25,376,921	32,278,085
Cumulative since April 9, 1981	88,114,433	62,737,512

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1985 AND 1984

1. Authority and activities

Canada Lands Company (Vieux-Port de Québec) Inc. was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective August 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for the implementation of a general development plan for the lands of the Vieux-Port de Québec under its jurisdiction and for administering, managing, promoting and operating such lands and their developments. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

Effective February 9, 1984, the Corporation is responsible for its own account for the management, charge and direction of a parcel of land together with the improvements thereon which has been transferred to it, subject to certain limiting conditions, by order of the Governor General in Council.

2. Significant accounting policies

(a) Financial statements presentation

The Statement of Operations presents the transactions carried out by the Corporation for the management, charge and direction of the assets held for the benefit of Her Majesty.

The Statement of Transactions presents transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rentals, are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered or owned by the Corporation. They also include costs of acquiring and demolishing structures.

(c) Fixed assets and depreciation

Fixed assets transferred from Canada are recorded at their current value at the date of transfer, with the offset being credited to contributed surplus. Other fixed assets belonging to the Corporation are recorded at cost. Depreciation is calculated under the straight-line method at rates based on the useful lives of the assets, currently estimated at forty years for the main structure of the building.

3. Accounts receivable

The accounts receivable include the following amounts:

	1985	1984
	$	$
Public services organization	467,816	467,227
Department of Public Works	54,824	500,258
Canada Ports Corporation	175,000	175,000
Others	388,185	79,144
	1,085,825	1,221,629

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 3—*Continued*

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1985 AND 1984—*Continued*

The amount receivable from the public services organization is for specific work carried out by the Corporation. The related cost is recoverable upon the signing of a protocol by the Corporation, the Canada Ports Corporation and the organization. The protocol, not yet signed, provides for the transfer of certain privileges from the Corporation and the Canada Ports Corporation. The work is completed for all practical purposes. The Corporation has not yet decided to transfer the privileges requested by the organization. It is possible that the Corporation may not recover the related cost and would have to account for it as a capital expenditure.

The amount receivable from the Department of Public Works is comprised of the following:

	1985	1984
	$	$
Cost of fitting-up leased premises	266,206	567,250
Rentals		31,708
	266,206	598,958
Less: claim for late delivery of the leased premises	89,546	89,546
grants in lieu of taxes paid by the Department for the account of the Corporation	121,836	9,154
	211,382	98,700
	54,824	500,258

The amount receivable from the Canada Ports Corporation derives from a protocol providing for the reimbursement to the Corporation of expenditures it incurred for work carried out inside the strip of land upon which the Canada Ports Corporation has operational jurisdiction. This protocol provides that the reimbursement will be made out of a global amount approved by the Treasury Board to the Canada Ports Corporation, if there are funds remaining available. As at March 31, 1985, the Corporation had claimed for the reimbursement of expenditures totalling $650,000, of which $475,000 had been received to that date. Not being able to determine the funds remaining available to the Canada Ports Corporation, the Corporation cannot establish the additional amount it might expect to receive, or any amount up to the $475,000 already received it might have to refund. Any difference established at the time of the final settlement of this transaction will be accounted for as a capital expenditure.

4. Due from (Due to) Minister of Public Works

	1985	1984
	$	$
Balance receivable at beginning of the year	242,329	693,137
Adjustment for prior years' proceeds from other than the direct use of fixed assets		358,645
	242,329	334,492
Net expenditures	26,013,735	32,441,982
	26,256,064	32,776,474
Less: funds drawn from Votes 15 and 65 in 1985 and 50 in 1984 of the Department of Public Works Canada Lands Company (Vieux-Port de Québec) inc.	26,516,600	31,844,000
funds drawn from Vote 10 of the Treasury Board Employment Initiatives Program		690,145
funds drawn from Vote 10 of the Department of Communications Special cultural initiatives program	200,000	
	26,716,600	32,534,145
Balance receivable (payable) at end of the year	(460,536)	242,329

5. Due from Receiver General for Canada

	1985	1984
	$	$
Balance receivable (payable) at beginning of the year	704,354	(32,704)
Adjustment for prior years' proceeds from other than the direct use of fixed assets		358,645
	704,354	325,941
Direct proceeds	636,814	163,897
	67,540	162,044
Remittances to the Consolidated Revenue Fund		542,310
Balance receivable at end of the year	67,540	704,354

6. Fixed assets

Details of fixed assets are as follows:

	1985	1984
	$	$
Building		
Book value	3,565,000	3,565,000
Accumulated depreciation	96,550	7,425
	3,468,450	3,557,575
Land	225,000	225,000
	3,693,450	3,782,575

The transfer of fixed assets from Canada is subject to the limiting conditions that the property is to be used for the purpose of leasing office space principally to the Department of Public Works and, at the end of the Corporation's mandate to redevelop the Old Port of Quebec, that the property revert to the Department of Public Works.

7. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada and which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

8. Quebec 1534-1984

For the staging of the festive event of a national and international dimension to commemorate the arrival of Jacques Cartier in Canada, the non-profit corporation Quebec 1534-1984 and the Corporation signed a protocol of general understanding determining the rights and obligations of each party for the staging of the event and for the use of the site and of the equipment under the jurisdiction of the Corporation. As compensation for the right to use the site granted by the Corporation, it was expressly agreed therein that certain infrastructures, temporary installations and equipment put into place by Quebec 1534-1984 would remain the property of the Corporation at the term of the agreement.

When the poor financial position of Quebec 1534-1984 became known publicly, a submission was made to the Treasury Board to secure approval for the Corporation to repurchase assets of that corporation and to reimburse it for certain immovable assets, located on the site, for a total value of $2.5 million and to contribute $1 million for the financing of a portion of the regular programming and for new initiatives in animation.

On August 1, 1984, the Treasury Board authorized the Corporation to remit to Quebec 1534-1984 a maximum amount of $3.5 million for certain goods and property as well as for operating expenses.

As at August 22, 1984, the Corporation contracted to remit the sum of $1,977,469 constituting the original cost of the assets thus

CANADA LANDS COMPANY LIMITED—*Concluded*

APPENDIX 3—*Concluded*

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1985 AND 1984—*Concluded*

acquired. On August 23, 1984, it paid $1 million as its share of the cost of socio-cultural and animation activities presented on the site by Quebec 1534-1984.

Further, it has discharged debts of Quebec 1534-1984 amounting to $429,876.

9. Contingencies

As mentioned in Note 8, the Corporation and the corporation Quebec 1534-1984 signed a protocol of general understanding determining the rights and obligations of each party for the staging of the festive event and for the use of the site and of the equipment under the jurisdiction of the Corporation. Under the terms of the agreement, the Corporation has not granted the right to use the totality of the site, reserving for itself some premises that it might rent for commercial purposes. Leases were signed but, due to poor attendance, several were modified, cancelled or abandoned. The Corporation has received claims arising from those leases, for a total in excess of $2.5 million, and more may yet be received. Management is of the opinion that these claims will not result in any significant financial responsibility for the Corporation.

SUMMARY PAGE

CANADA MORTGAGE AND HOUSING CORPORATION

MANDATE

To promote the construction of new houses, the repair and modernization of existing houses and the improvement of housing and living conditions.

BACKGROUND

Established in 1946, the Corporation acts as the government's agent in the provision of grants, contributions and subsidies for the advancement of housing and community development. It conducts research and provides policy advice to government; it administers the Mortgage Insurance Fund, the prime purpose of which is to ensure an adequate supply of mortgage funds for housing, and it lends to groups and individuals for housing purposes and invests in housing-related projects.

CORPORATION DATA

HEAD OFFICE	682 Montreal Road Ottawa, Ontario K1A 0P7
STATUS	—Schedule C, Part I —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
DATE AND MEANS OF INCORPORATION	*Central Mortgage and Housing Corporation Act*, 1946 (R.S.C. 1970, C. C-16).
CHIEF EXECUTIVE OFFICER	George D. Anderson
CHAIRMAN	Robert E. Jarvis, Q.C.
AUDITOR	Deloitte Haskins & Sells

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984 (restated)	1983	1982
At the end of the year				
Total Assets	10,051	10,277	10,383	10,684
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	9,802	9,990	10,212	10,192
Equity of Canada	50	50	50	50
Cash from Canada in the year				
—budgetary	1,656	1,728	1,890	1,454
—non-budgetary	293	374	424	431

CANADA MORTGAGE AND HOUSING CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The Management of the Corporation is rerponsible for establishing and maintaining a system of books, records, internal controls and management practices to provide reasonable assurance that: reliable financial information is produced; the assets of the Corporation are safeguarded and controlled; the transactions of the Corporation are in accordance with the relevant legislation, regulations and by-laws of the Corporation; the resources of the Corporation are managed efficiently and economically and the operations of the Corporation are carried out effectively.

Management is also responsible for the integrity and objectivity of the financial statements. The accompanying financial statements of the Corporation as at December 31, 1985 were prepared by management in accordance with the accounting principles, consistently applied, as described in the notes to the financial statements. The financial information contained elsewhere in this Annual Report is consistent with that in the financial statements.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee which includes a majority of members who are not officers of the Corporation. The Committee meets from time to time with management, internal audit staff and the independent external auditor to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditor and has submitted its report to the Board of Directors. The Board of Directors has reviewed and approved the financial statements.

The financial statements have been examined by the auditor, Paul-André Michaud, C.A. of the firm Samson Bélair, and his report offers an independent opinion on the financial statements to the Minister Responsible for Canada Mortgage and Housing Corporation.

R.J. Boivin
Acting President and Chief Executive Officer

E.A. Flichel
Acting Senior Vice-President and Vice-President
Finance and Management Information Systems

Ottawa, Canada
February 19, 1986

AUDITOR'S REPORT

TO THE HONOURABLE BILL McKNIGHT, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

I have examined the balance sheets of Canada Mortgage and Housing Corporation: Corporate Account, Mortgage Insurance Fund, Home Improvement Loan Insurance Fund and Rental Guarantee Fund as at December 31, 1985, and the related statements of operations and reserve fund, operations and deficit or surplus, changes in financial position and Minister's Account for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985, and the results of its operations, changes in its financial position and expenditures for and recoveries from the Minister for the year then ended in accordance with the accounting principles described in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, the transactions that have come under my notice have been, in all significant respects, within the powers of the Corporation.

Paul-André Michaud, C.A.
of the firm Samson Bélair

Ottawa, Canada
February 19, 1986

CORPORATE ACCOUNT

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Loans and investments—Schedule I		
Market housing	2,083,645	2,212,710
Social housing	6,284,407	6,318,867
Rehabilitation and conservation	155,257	160,898
Community services	1,470,217	1,528,511
	9,993,526	10,220,986
Accounts Receivable		
The Minister	13,188	21,818
Other	17,455	5,448
	30,643	27,266
Deferred Income Taxes	7,199	8,975
Business Premises, Office Furniture and Equipment, at cost	35,939	32,533
Accumulated depreciation	21,916	19,725
	14,023	12,808
Other Assets	5,699	6,941
	10,051,090	10,276,976

LIABILITIES	1985	1984
Borrowings from the Government of Canada	9,761,059	9,944,807
Cheques Issued in Excess of Funds on Deposit	106,532	105,291
Accounts Payable and Accrued Liabilities		
The Receiver General for Canada	40,853	45,444
Funds administered	886	1,760
Other	49,172	82,144
	90,911	129,348
Unfunded Pension Fund Liability	4,901	7,592
Deferred Profits	37,687	39,938
	10,001,090	10,226,976
CAPITAL AND RESERVE FUND		
Capital		
Authorized and fully paid by the Government of Canada	25,000	25,000
Reserve Fund	25,000	25,000
	50,000	50,000
	10,051,090	10,276,976

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

STATEMENT OF OPERATIONS AND RESERVE FUND FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Market Housing		
Interest earned	202,512	214,290
Gain on disposal of real estate	14,242	1,151
	216,754	215,441
Interest expense	176,053	182,742
	40,701	32,699
Social Housing		
Interest earned	557,507	519,597
Gain on disposal of real estate	463	560
	557,970	520,157
Interest expense	526,285	481,717
	31,685	38,440
Rehabilitation and Conservation		
Interest earned	18,430	18,472
Interest expense	16,653	16,291
	1,777	2,181
Community Services		
Interest earned	129,049	132,071
Gain on disposal of land assembly projects	12,172	9,192
Gain (Loss) on disposal of real estate	(1,380)	409
	139,841	141,672
Interest expense	118,909	125,847
	20,932	15,825
Other Interest Income	11,511	14,502
Margin on Financing Operations	106,606	103,647
Services to Others	13,023	17,525
	119,629	121,172
Administrative Expenses	44,560	47,676
Income before Income Taxes and Extraordinary Item	75,069	73,496
Income Taxes—Current	34,042	32,909
—Deferred	1,776	933
	35,818	33,842
Income before extraordinary Item	39,251	39,654
Extraordinary Item	5,356	
Net Income	33,895	39,654
Reserve Fund, beginning of year	25,000	25,000
	58,895	64,654
Transferred to the Receiver General for Canada	33,895	39,654
Reserve Fund, end of year	25,000	25,000

See accompanying notes.

CORPORATE ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Cash Generated by Operations		
Income before income taxes and extraordinary item	75,069	73,496
Add (Deduct): net change in accrued interest	(9,996)	4,767
depreciation	2,190	1,870
	67,263	80,133
Loans and investments repayments	587,885	563,170
Borrowings from the Government of Canada	293,000	374,000
Decrease in accounts receivable from the Minister	8,630	27,274
Decrease in accounts receivable from Funds administered		8,093
Other		27,658
	956,778	1,080,328
Cash Applied to Operations		
Loans and investments additions	351,355	525,708
Repayment of borrowings from the Government of Canada	478,074	592,800
Reduction of unfunded pension fund liability	2,691	3,662
Decrease in accounts payable to Funds administered	874	
Special pension fund contribution	10,135	
Other	47,028	
Paid to Receiver General for Canada		
—Federal income taxes	28,086	32,085
—Excess in reserve fund	39,654	47,008
—Other	122	146
	958,019	1,201,409
Decrease in Cash and Short-Term Deposits	(1,241)	(121,081)

See accompanying notes.

FINANCIAL STATEMENTS DECEMBER 31, 1985

Canada Mortgage and Housing Corporation was incorporated as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

Corporate Account

Financing housing and community improvement through the making of loans and investments under specific conditions at interest rates normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada.

Minister's Account

Making certain payments or incurring expenses in the process of delivering housing programs on behalf of the Government of Canada. These payments and expenses include grants, contributions, subsidies, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development, and specified administrative costs. The funding for these activities is provided for in Main and Supplementary Estimates which are tabled in Parliament. Parliamentary approval is by way of Appropriation Acts together with Statutory authorities which authorize the responsible Minister to reimburse the Corporation for the specified payments and expenses for the fiscal year concerned.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

Insurance and Guarantee Funds

Administering certain Insurance and Guarantee Funds on behalf of the Government of Canada. The Mortgage Insurance Fund is the chief instrument for establishing a framework of confidence for mortgage lending by private institutions. This instrument facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages, and thereby increasing the access to housing by Canadians.

CORPORATE ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Significant Accounting Policies

In the Corporate Account, the Corporation follows generally accepted accounting policies or, in certain cases, accounting policies appropriate to the Corporation's activities and governing legislation. The financial statements of the Mortgage Insurance Fund and the Other Insurance and Guarantee Funds are not consolidated with these financial statements. The principal accounting policies followed by the Corporation are:

(a) Loans

Loans are capitalized as funds are advanced. Where loans contain forgiveness clauses, such forgiveness is recorded and recovered from the Minister when the loans are advanced. Loans under certain programs give rise to interest rate losses which are recoverable from the Minister. No provisions are made for possible losses on loans. Losses on insured loans are recoverable from the Mortgage Insurance Fund while property acquired upon default of uninsured loans is subject to loss recovery as described under Real Estate. Other losses on uninsured loans are recoverable from the Minister.

(b) Federal-Provincial Agreements

Investments made under agreements with the provinces and territories to encourage development of rental housing, land assembly, co-operative housing and rural and native housing are considered joint ventures. The underlying assets include agreements for sale, mortgages and real estate.
The Corporation has a seventy-five percent share in the joint ventures which is accounted for on the equity method. Where the province or territory is responsible for the administration of projects, the Corporation relies on financial information provided by the province or territory.
Gains on the sales of land assembly projects are recorded in the Corporate Account and are recognized as income as payments are received. Losses incurred on federal-provincial investments are recoverable from the Minister.

(c) Real Estate

Real estate includes vacant land and properties constructed by the Corporation, acquired from the Government of Canada at no cost, and acquired through default on uninsured loans. All real estate is recorded at cost which includes acquisition costs and any modernization and improvement costs. Holding costs on vacant land and properties constructed by the Corporation are capitalized to appraised value after which they are expensed in the Corporate Account. Holding costs on properties acquired from the Government of Canada at no cost, or acquired through default on uninsured loans, are capitalized.
All net operating losses on real estate are recovered from the Minister. Net gains and losses on the disposal of vacant land and properties constructed by the Corporation are recorded in the Corporate Account. Net gains and losses on the disposal of properties acquired from the Government of Canada and properties acquired through default are paid to or recovered from the Minister. These gains on the disposal of properties are recognized as income or returned to the Minister as payments are received.

(d) Depreciation

Depreciation of real estate is recorded on a straight line basis over terms established for the repayment of the related borrowings.
Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis at capital cost allowance rates in accordance with the provisions of the Income Tax Act, Canada.

(e) Income Tax

The Corporation is subject to federal income tax and provides for income tax on the tax allocation basis. Under this basis the provision for income tax is determined from the earnings reported in the statement of operations rather than from the Corporation's income for tax purposes.

(f) Employees' Pension Plan

Current service costs of the employees' pension plan and interest on the unfunded liability are recorded as administrative expenses in the current year. Experience gains or losses are recognized in the year in which they are identified. An actuarial valuation is made at least every three years in accordance with the provisions of the Pension Benefits Standards Act.

(g) Deferred Profits

The Corporation disposes of real estate and federal-provincial land assembly projects extending mortgages and sales agreements with varying repayment terms. Income from these sales is recognized as payments are received.

(h) Reserve Fund

Income or loss after income taxes is transferred to the Reserve Fund which is limited by an Order-in-Council to $25 million. Any excess over this amount is transferred to the credit of the Receiver General for Canada.

(i) Interest Income and Expense

Interest income and expense are accounted for on the accrual basis.

2. Real Estate

The appraised value of real estate at November 30, 1985 is in excess of its book value by $67.8 million. However, potential losses on specific properties could amount to $20.1 million based on these appraised values. Real estate is net of accumulated depreciation, 1985—$17.3 million (1984—$17 million).

3. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada under the provisions of Section 22 of the CMHC Act and Sections 40 and 55 of the National Housing Act to finance investment in loans, federal-provincial agreements, real estate and agreements for sale and mortgages arising from sales of real estate. The borrowings are evidenced by debentures or other evidences of indebtedness, which bear interest at varying rates and are repayable over periods not in excess of 50 years.

4. Extraordinary Item

A study of the CMHC Pension Fund as at June 28, 1985 identified an experience loss of $9.6 million as a result of the effects of

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

the Corporation's Early Retirement Program. This amount, plus interest of $.5 million, was paid to the CMHC Pension Fund in December 1985 and recorded against operations as an extraordinary item net of income taxes of $4.8 million.

5. Subsequent Event

An actuarial valuation of the CMHC Pension Fund as at January 1, 1986, which included an analysis of current benefits experience, disclosed an increased unfunded future benefits obligation of $9.9 million. This amount will be recorded and recognized as a cost in 1986. The resulting total unfunded liability of $14.8 million will be funded by annual payments up to the year 2000.

6. Contingent Liabilities

In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. At December 31, 1985, most of the claims outstanding are not expected to have a result which would be significant in relation to the financial position of the Corporation. However, during 1982 a large number of legal actions, which total approximately $48 million at December 31, 1985, were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation.

The Corporation does not admit liability in these cases and, until the actions have been heard by the courts, it is impossible to determine if there is a potential liability in this respect and thus no provision for possible loss arising from these legal actions is included in these financial statements. Should costs arise as a result of these actions they would be expensed in the year when the costs are incurred.

7. Interest Loss Recoveries

The Corporation was authorized by the Government of Canada to approve certain loans and federal-provincial agreements at a negative interest margin and to recover this loss from the Government. The interest loss recovered is included in interest earnings. The recoveries by program are as follows:

	1985	1984
	(in millions of dollars)	
Market Housing	59.0	50.0
Social Housing	19.3	19.3
Community Services	1.3	1.3

8. Services to Others

The major components of services to others are: delivery of Canadian Home Insulation Program grants on behalf of Energy, Mines and Resources Canada; inspections; and administration of mortgages for third parties.

9. Administrative Expenses

Gross administrative expenses for the year ended December 31, 1985 amounted to $174.6 million (1984—$176.7 million) and included $6.8 million relating to early retirement incentive costs. Of the total gross administrative expenses, $44.6 million pertains to the Corporate Account (1984—$47.7 million).

10. Commitments

Commitments outstanding for investments under federal-provincial agreements and on loans amounted to $495 million at December 31, 1985 (1984—$600 million).

11. Comparative Figures

The 1984 comparative figures have been reclassified to conform to the statement presentation adopted in 1985.

CORPORATE ACCOUNT

LOANS AND INVESTMENTS
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars) SCHEDULE I

	1985	1984
Market Housing		
Loans	1,969,367	2,074,299
Federal-provincial agreements	70,386	81,087
Real estate	14,153	14,642
Agreements for sale and mortgages	29,739	42,682
	2,083,645	2,212,710
Social Housing		
Loans	5,003,634	5,027,965
Federal-provincial agreements	1,226,608	1,235,161
Real estate	37,806	36,266
Agreements for sale and mortgages	16,359	19,475
	6,284,407	6,318,867
Rehabilitation and Conservation		
Loans	155,091	160,519
Real estate	166	379
	155,257	160,898
Community Services		
Loans	1,321,562	1,358,453
Federal-provincial agreements	128,374	147,483
Real estate	20,281	22,575
	1,470,217	1,528,511
Total	9,993,526	10,220,986

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

MINISTER'S ACCOUNT

STATEMENT OF EXPENDITURES AND RECOVERIES FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Expenditures		
Mortgage Loan Insurance	195,600	367,500
Market Housing	50,684	91,602
Social Housing	1,182,671	938,826
Rehabilitation and Conservation	144,841	212,551
Community Services	6,071	19,097
Research, Development, Demonstration and Information	6,317	7,562
Administrative Expenses	61,332	63,385
Total	1,647,516	1,700,523
Accounts receivable from the Minister, beginning of year	21,818	49,092
	1,669,334	1,749,615
Recoveries	1,656,146	1,727,797
Accounts receivable from the Minister, end of year	13,188	21,818

See accompanying notes.

MINISTER'S ACCOUNT

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 1985

1. Significant Accounting Policy

   Expenditures made on behalf of the Minister responsible for the Corporation are recorded as recoverable when disbursed.

2. Contingent Liabilities

   In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. During 1982, a large number of legal actions, which total approximately $48 million at December 31, 1985, were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation. The Corporation does not admit liability in this respect and it is unclear whether costs, if any, arising from these actions could be charged to the Government of Canada. Thus, no provision for possible loss arising from these legal actions is included in the accompanying statement of account. Should costs arise as a result of these actions they would be expensed in the year when the costs are incurred.

3. Mortgage Loan Insurance—Forgiveness of Budgetary Advances

   In December 1985, Treasury Board approved forgiveness of the borrowings by the Mortgage Insurance Fund of $255.5 million at December 31, 1985 or such lesser amount as may exist on the date that Royal Assent is given. The amount of $255.5 million comprises the budgetary advances of $195.6 million in 1985 and $59.9 million in 1984. This forgiveness represents partial reimbursement for the losses on the Assisted Home Ownership and Assisted Rental Programs.

FUNDS ADMINISTERED—MORTGAGE INSURANCE FUND

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Accounts Receivable		
Canada Mortgage and Housing Corporation	948	1,767
Other	26,747	11,340
	27,695	13,107
Mortgages	93,760	110,125
Real Estate		
At Cost	523,357	315,326
Provision for revaluation	204,639	166,145
	318,718	149,181
	440,173	272,413

LIABILITIES	1985	1984
Accounts Payable and Accrued Liabilities	4,934	5,234
Provision for Loss on Claims	271,139	394,942
Unearned Premiums	320,429	214,500
Premium Deficiency	316,110	384,000
Borrowings from the Government of Canada	255,500	59,900
	1,168,112	1,058,576
Deficit	727,939	786,163
	440,173	272,413

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED— MORTGAGE INSURANCE FUND

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Revenue		
Premiums	64,521	66,833
Application fees	29,772	15,752
Interest	11,670	13,364
Total Revenue	105,963	95,949
Expenses		
Issuance	42,594	41,612
Loss on claims	73,035	423,833
Interest		23,929
	115,629	489,374
Adjustment to premium deficiency	(67,890)	187,095
Total Expenses	47,739	676,469
Profit (Loss) before Recovery	58,224	(580,520)
Recovery of Losses		307,600
Net Profit (Loss)	58,224	(272,920)
Deficit, beginning of year	786,163	513,243
Deficit, end of year	727,939	786,163

See accompanying notes.

FUNDS ADMINISTERED— MORTGAGE INSURANCE FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Cash from Operations		
Proceeds from real estate sales	243,451	220,756
Premiums	170,450	106,960
Application fees	29,772	15,752
Interest received	11,582	13,728
Claims paid	(585,955)	(356,497)
Real estate operations	(21,458)	(23,099)
Administrative costs	(68,715)	(65,608)
Interest paid		(34,065)
Proceeds from mortgage payments	24,454	19,859
	(196,419)	(102,214)
Cash from Investment Activities		
Treasury bills redeemed		32,089
		32,089
Cash from Financing Activities		
Borrowings from the Government of Canada	258,600	387,800
Repayment of borrowings	(63,000)	(309,600)
	195,600	78,200
Increase (Decrease) in Accounts Receivable from Canada Mortgage and Housing Corporation	(819)	8,075

See accompanying notes.

FUNDS ADMINISTERED— HOME IMPROVEMENT LOAN INSURANCE FUND

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Cash and Investment in Securities	1,179	7,592
Accounts Receivable from Canada Mortgage and Housing Corporation	7	
Mortgages	8	13
	1,194	7,605

LIABILITIES	1985	1984
Due to Canada Mortgage and Housing Corporation		7
Unearned Premiums	3	8
Surplus	1,191	7,590
	1,194	7,605

See accompanying notes.

FUNDS ADMINISTERED— HOME IMPROVEMENT LOAN INSURANCE FUND

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Revenue		
Interest	428	697
Other	36	80
Total Revenue	464	777
Expenses		
Claims and administrative charges	33	119
Net Income	431	658
Surplus, beginning of year	7,590	6,932
Assets returned to the Government of Canada	6,830	
Surplus, end of year	1,191	7,590

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED— RENTAL GUARANTEE FUND

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Cash and Investment in Securities	3,438	21,148
Real Estate		
At cost	10,936	10,579
Provision for loss	3,186	5,179
	7,750	5,400
	11,188	26,548

LIABILITIES	1985	1984
Due to Canada Mortgage and Housing Corporation	69	
Accrued Liabilities	122	
Surplus	10,997	26,548
	11,188	26,548

See accompanying notes.

FUNDS ADMINISTERED— RENTAL GUARANTEE FUND

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Revenue		
Interest	1,188	1,904
Income from mortgages		519
Total Revenue	1,188	2,423
Expenses		
Provision for loss on real estate	(1,992)	5,179
Other	(69)	18
Total Expenses	(2,061)	5,197
Net Income (Loss)	3,249	(2,774)
Surplus, beginning of year	26,548	29,322
Assets returned to the Government of Canada	18,800	
Surplus, end of year	10,997	26,548

See accompanying notes.

FUNDS ADMINISTERED

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1985

1. Significant Accounting Policies

The principal accounting policies followed by the Corporation in administering the Insurance and Guarantee Funds are:

(a) Premiums

Prior to February 1985, part of the premium charged for insurance was to cover the risk insured and part to cover costs of issuing the policy. After that date the entire premium charged is allocated to cover risk only. Risk related premiums are deferred and are taken into income over the life of the related policies. Premiums earned in a year reflect the amount of risk in that year in accordance with factors determined by the Department of Insurance Canada. The portion relating to issuance costs is taken into income as received.

(b) Application Fees

Application fees for insurance are recorded as income when received.

(c) Issuance Costs

Issuance costs are expensed as incurred.

(d) Premium Deficiency

Annually, the Corporation compares the amount of its unearned premiums by line of business to the discounted costs of claims that have not yet occurred on insurance policies in force. Whenever it is determined that the unearned premiums on a line of business are inadequate to meet the expected net costs of future claims, a premium deficiency is established. The premium deficiency is taken into income on the same basis as the related unearned premiums.

(e) Real Estate

Real estate acquired upon the payment of a claim resulting from a loan default is valued at net realizable value. Cost is comprised of the unpaid loan balance plus interest accrued to the date of acquisition together with acquisition and capital improvement expenditures. Net realizable value is calculated as the current appraised value of the property, as determined by the Corporation, less the discounted value of estimated holding and disposal costs. Depreciation is not recorded on the real estate.

(f) Provision for Loss on Claims

This provision represents the estimated loss on claims in process of payment and the estimated loss on loans, where defaults have occurred, but for which a claim has not yet been received by the Corporation.

(g) Interest Income and Expense

Interest income and expense are recorded on the accrual basis.

(h) Mortgages

Mortgages are shown net of a provision for losses.

(i) Income Tax

The Insurance and Guarantee Funds are not subject to the provisions of the Income Tax Act, Canada.

2. Borrowings from the Government of Canada—Mortgage Insurance Fund

The Corporation borrows from the Government of Canada, on behalf of the Fund, under provisions of Section 9 of the National Housing Act in order to meet the Fund's obligations. Borrowing arrangements pursuant to an Order-in-Council dated 8 August 1984 authorize interest free borrowings secured by promissory notes due on demand to a maximum of $400 million.

3. Actuarial Valuation—Mortgage Insurance Fund

At September 30, 1985 an actuarial study of the Fund undertaken by the Corporation during the year disclosed that the Fund continues to be insufficient to pay all future claims in respect of

CANADA MORTGAGE AND HOUSING CORPORATION—*Concluded*

FUNDS ADMINISTERED

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

business in force and that business undertaken subsequent to February 1, 1985 is being written on a break even basis. The major causes of the existing deficit are programs of a social nature where insufficient premiums were charged (the Assisted Home Ownership and the Assisted Rental Programs). The deficit as at September 30, 1985, estimated to be $777.3 million, has decreased to $727.9 million at December 31, 1985 as the result of the improved property appraisal values. The net realizable value of the real estate inventory at December 31, 1985 is 60.9% of cost (1984—47.3%).

4. Recovery of Losses—Mortgage Insurance Fund

In December 1985, Treasury Board approved forgiveness of the borrowings owed to the Government of Canada at 31 December 1985 or such lesser amount as may exist on the date that the Royal Assent is given. This forgiveness represents partial reimbursement for the losses on the Assisted Home Ownership and Assisted Rental Programs.

In 1986, the Corporation will pursue with the Government of Canada avenues for eliminating the remaining deficit.

5. Assets Transferred to the Consolidated Revenue Fund of Canada

Home Improvement Loan Insurance Fund

The Home Improvement Loan Insurance program is no longer active and in 1985, cash and investments of $6.8 million, identified as surplus to the operating requirements of the Fund, were transferred to the Consolidated Revenue Fund.

Rental Guarantee Fund

The Rental Guarantee program is no longer active and in 1985, cash and investments of $18.8 million, identified as surplus to the operating requirements of the Fund, were transferred to the Consolidated Revenue Fund.

6. Insurance in Force—Mortgage Insurance Fund

At 31 December 1985, the insurance policies in force totalled approximately $37.7 billion (1984—$35.1 billion).

7. Administrative Expenses—Funds Administered

The administrative expenses charged to the Funds by the Corporation for the year ended December 31, 1985 amounted to $68.7 million (1984—$65.6 million).

8. Comparative Figures

The 1984 comparative figures have been reclassified to conform to the statement presentation adopted in 1985.

SUMMARY PAGE

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

MANDATE

To construct in the National Capital Region the National Gallery, the Canadian Museum of Civilization, (formerly called The National Museum of Man) and any other museum which the Governor in Council may direct.

BACKGROUND

The main structures of the Corporation's two projects are scheduled for completion in 1986-87. To March 31, 1986, the government had allocated for the Corporation a total of $261.0 million for these projects for the period to March 31, 1989.

CORPORATION DATA

HEAD OFFICE	55 Murray Street Ottawa, Ontario K1N 5M3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
DATE AND MEANS OF INCORPORATION	June 21, 1982; by letters patent (No. 0132114) under the *Canada Business Corporations Act*.
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	100.3	50.1	15.5	3.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	91.3	44.8	13.4	2.6
Cash from Canada in the period				
— budgetary	46.5	31.5	10.8	2.6
— non-budgetary	nil	nil	nil	nil

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Board of Directors of the Canada Museums Construction Corporation Inc. is responsible for the financial statements and the integrity and objectivity of data contained therein. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgement.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that assets are safeguarded and controlled and that transactions are in accordance with the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

The Board of Directors appoints the Audit Committee which is composed of three directors. The Audit Committee meets annually to review and advise the Corporation with respect to the financial statements and the auditor's report thereon.

The Corporation's external auditor, the Auditor General of Canada, examines the financial statements and reports to the Minister of Public Works who is responsible for the Canada Museums Construction Corporation Inc.

R. Plourde
Treasurer and Comptroller

M. A. J. Lafontaine
Chairman and Chief Executive Officer

AUDITOR'S REPORT

THE HONOURABLE ROCH LA SALLE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Museums Construction Corporation Inc. as at March 31, 1986 and the statement of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 20, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Cash and short-term deposits	4,177	4,025
Accounts receivable	116	88
Construction in progress (Schedule)	95,957	45,971
	100,250	50,084

LIABILITIES	1986	1985
Accounts payable and accrued liabilities	5,449	3,734
Contractors holdbacks payable	3,454	1,503
	8,903	5,237
SHAREHOLDERS' EQUITY		
Capital stock (Note 3)		
Contributed capital (Note 4)	91,347	44,847
	100,250	50,084

Approved by the Board:

M. A. J. LAFONTAINE
Chairman and Chief Executive Officer

JEAN E. PIGOTT
Director

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Operating activities		
Accounts receivable	(28)	107
Construction in progress (Schedule)	(49,986)	(32,102)
Accounts payable and accrued liabilities	1,715	1,830
Contractors holdbacks payable	1,951	1,289
Cash used in operating activities	(46,348)	(28,876)
Financing activities		
Contributed capital (Note 4)	46,500	31,495
Cash provided by financing activities	46,500	31,495
Increase in cash	152	2,619
Cash and short-term deposits		
Beginning of year	4,025	1,406
End of year	4,177	4,025

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and activities

The Corporation was incorporated on June 21, 1982 under the Canada Business Corporations Act as an agent of Her Majesty pursuant to the Government Companies Operations Act, and was named as a parent Crown corporation on February 7, 1985 in Schedule C, Part I of the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a parent Crown corporation. On May 16, 1985 one-third was transferred from the Minister of Communications to the Minister of Public Works, the Responsible Minister with whom the control of the Corporation lies.

The business of the Corporation is limited to construction, in the National Capital Region, of buildings for the National Gallery of Canada (NGC), the National Museum of Man (NMM) and any other national museum which the Governor in Council may direct, including the acquisition, control, administration and disposal of land required for the construction.

In September 1981, the Government allocated $185 million for the two projects. This was revised in November 1982 to $191.45 million. In October 1985 the Government approved an additional $69.54 million, bringing the total funds allocated to $260.99 million for the period to March 31, 1989 as follows:

	NGC	NMM	Total
	(in millions of dollars)		
Construction	116.27	109.20	225.47
Architects and consultants	10.12	13.60	23.72
	126.39	122.80	249.19
Administration expenses	5.90	5.90	11.80
	132.29	128.70	260.99

The Government also approved that the National Capital Commission contribute towards the landscaping of both projects, in the total estimated amount of $7 million which is to be provided out of the Commission's existing budget.

In its status report on the two museums submitted to Treasury Board in April 1986, the Corporation indicated that additional funding would be required to complete the two projects.

On April 24, 1986 the Treasury Board decided, among other things, to:

(a) Request that the Minister of Public Works seek Treasury Board consideration by September 15, 1986 of the construction of the NMM based on estimates which would provide for the establishment of realistic project objectives sufficiently accurate to obtain effective project approval.

(b) Direct that no new contracts be awarded for NMM prior to Treasury Board's consideration of the NMM issue, except for those contracts required for the closing in of the existing structures.

In February 1983, the Government approved the construction sites and architects and in November 1983, building concepts as developed by the architects and the long-term forecast of the building schedule and funding requirements for each museum. No provision was made for the cost of the sites. Major portions of the sites for the two museums are federally owned with the legal title to the lands currently belonging to the National Capital Commission. On March 26, 1986, the Treasury Board approved the transfer of the lands of NMM and NGC currently owned by the Commission to Department of Public Works. The transfer is subject to Governor in Council approval. Negotiations to resolve the issue of legal title to parts of the sites that are not federally owned are currently underway.

2. Significant accounting policies

(a) Basis of accounting

These financial statements account for the costs incurred by the Corporation in the construction of the museums. They do not account for costs incurred by the National Capital Commission for sites or by the National Museums of Canada for accommodations planning and fit-ups.

(b) Capitalization

All expenditures, including those for site evaluation, design, construction and administration, will be capitalized until the museums are completed. Interest and other income is credited to construction in progress. Costs are allocated direct to each museum when they can be specifically identified. All other costs are allocated equally to the two museums.

3. Capital stock

Three shares are authorized and issued at $1 per share and shall not be transferred without the approval of the Governor in Council.

4. Contributed capital

During the year funding of $46.5 million (Vote 20) was provided through the estimates of the Department of Communications for the expenditures of the Corporation (1985—$31.495 million, Vote 11 C of the Department of Public Works).

	1986	1985
	(in thousands of dollars)	
Opening balance	44,847	13,352
Funds provided through the estimates	46,500	31,495
Ending balance	91,347	44,847

5. Pension plans

The Corporation has entered into an agreement with one of its officers to provide him with supplementary pension benefits. Provided all terms and conditions of his employment agreement are fulfilled, the officer shall receive upon termination of employment on March 31, 1987, an annual pension of $35,000, inclusive of pension funds transferred from previous employment, indexed to the greater of the cost of living or 6%. As at March 31, 1986, $225,000 had been fully funded by the Corporation which, including accrued interest, should be sufficient to meet the future obligation.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

In addition, the Corporation has instituted, with a private sector organization, a contributory pension plan covering all its regular employees. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions represent its total liability and are recognized in the accounts on a current basis.

Pension costs for these plans amounted to $70,244 for the year ended March 31, 1986 (1985—$102,475).

6. Contractual obligations

As at March 31, 1986, commitments for construction and related costs amounted to approximately $56.4 million as follows:

	(in thousands of dollars)
National Gallery of Canada	38,738
National Museum of Man	17,645
	56,383

7. Lease commitment

The Corporation has entered into a lease agreement for office space. Under the terms of the lease the future minimum rental payments is as follows:

	$
1986-87	540,000

8. Contingencies and claims

The cities of Ottawa and Hull are seeking building permit fees and development charges from the Corporation in the amount of $1.4 million. It is anticipated that the permit fees and development charges will be resolved by the Department of Public Works by means of exchange of real properties between the Department and the respective cities.

The Corporation has received claims from contractors, architects, construction managers, engineers and others amounting to approximately $5.9 million. Because the Corporation is unable to assess the likelihood of its having to make payments in respect of these claims, no provision has been made in these financial statements.

The Budget of May 23, 1985 imposed additional sales tax on prefabricated construction goods. The Corporation estimates that additional cost as a result of the increase in sales tax would amount to approximately $569,000 on existing contracts. Of this amount, $172,000 was accrued in the accounts as at March 31, 1986, pending sales tax claims to be submitted by contractors.

9. Related party transaction

The Department of Public Works assuming responsibility since May 1985 has provided technical support amounting to approximately $122,000. The Department has also provided without charge the services of a senior officer to the Corporation on a full time basis.

10. Administration expenditures

The Corporation incurred the following administration expenditures which have been allocated equally to each Museum on the schedule of construction in progress:

	1986	1985
	(in thousands of dollars)	
Salaries and employee benefits	1,299	1,463
Office accommodation	692	417*
Professional and special services	218	294
Communication	92	155
Rental of equipment	87	79
Utilities, material and supplies	53	78
Travel and transportation	38	174
Other	17	13
Public information	15	81
Office furniture and equipment	7	126
	2,518	2,880

* Adjusted to reflect an over-accrual of $164,000 in 1984. This adjustment has no effect on other Financial Statement items.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Concluded*

SCHEDULE OF CONSTRUCTION IN PROGRESS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	National Gallery of Canada			National Museum of Man			Total		
	Cumulative to March 31, 1985	1986	Cumulative to March 31, 1986	Cumulative to March 31, 1985	1986	Cumulative to March 31, 1986	Cumulative to March 31, 1985	1986	Cumulative to March 31, 1986
Site evaluation	108		108	108		108	216		216
Architects and consultants	5,881	2,916	8,797	6,319	2,902	9,221	12,200	5,818	18,018
Construction managers	1,408	951	2,359	1,316	935	2,251	2,724	1,886	4,610
Other construction costs	15,796	27,513	43,309	9,133	12,682	21,815	24,929	40,195	65,124
	23,193	31,380	54,573	16,876	16,519	33,395	40,069	47,899	87,968
Administration (Note 10)	3,485	1,259	4,744	3,485	1,259	4,744	6,970	2,518	9,488
	26,678	32,639	59,317	20,361	17,778	38,139	47,039	50,417	97,456
Less: interest income	534	216	750	534	215	749	1,068	431	1,499
	26,144	32,423	58,567	19,827	17,563	37,390	45,971	49,986	95,957

SUMMARY PAGE

CANADA PORTS CORPORATION

MANDATE

Planning and coordinating the development of the 15 ports and harbours, previously administered by the National Harbours Board, to achieve the objectives of the national ports policy and support Canadian international trade objectives, as well as other social and economic objectives. The Corporation is also responsible for the direct administration, management and control of the ports and harbours not granted local port corporation status.

BACKGROUND

The Corporation was established in 1983 with responsibility for the 15 ports and harbours across Canada that previously fell under the jurisdiction of the National Harbours Board. Subsequently, local port corporations were established at Montreal and Vancouver (in July 1983) at Halifax, Quebec and Prince Rupert (in June 1984) and at St. John's (in June 1985). These corporations are now operating with a high degree of local autonomy.

CORPORATION DATA

HEAD OFFICE	99 Metcalfe Street Ottawa, Ontario, K1A 0N6
STATUS	—Schedule C, Part II —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Pursuant to the *National Harbours Board Act*, R.S.C., 1970, C. N-8, s. 3; reconstituted by the *Canada Ports Corporation Act*, S.C. 1980-81-82-83, C. 121, s. 1, proclaimed February 24, 1983.
CHIEF EXECUTIVE OFFICER	Denis de Belleval
CHAIRMAN	Ronald Huntington
AUDITOR	Touche Ross and Co.

FINANCIAL SUMMARY* ($ million) The financial year is the calendar year.

	1985	1984 (restated)	1983
At the end of the year			
Total Assets	231.3	246.5	445.8
Obligations to the private sector	nil	nil	nil
Obligations to Canada	85.0	85.1	202.9
Equity of Canada	92.8	106.9	185.9
Cash from Canada in the year			
—budgetary	14.1	35.0	23.8
—non-budgetary	2.6	4.9	7.1

* Assets and related liabilities of this Corporation have been transferred to new local port corporations.

CANADA PORTS CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Canada Ports Corporation as at December 31, 1985 and the statements of income, deficit, contributed capital and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Coopers & Lybrand
Chartered Accountants

Ottawa, Canada
February 21, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984 (restated Note 5)
Current		
Cash	641	894
Investments (Note 4)	61,740	59,134
Accounts receivable	4,237	4,116
Due from Canada	2,645	3,468
Materials and supplies	514	530
	69,777	68,142
Long-term investments (Note 4)	19,102	19,973
Investment in Ridley Terminals Inc. (Note 5)	16,227	21,024
Fixed assets (Note 7)	126,147	137,321
	231,253	246,460

LIABILITIES	1985	1984 (restated Note 5)
Current		
Accounts payable and accrued liabilities (Note 8)	13,539	14,607
Grants in lieu of municipal taxes	480	678
	14,019	15,285
Long-term		
Accrued employee benefits	1,554	1,562
Financing provided by a province (Note 9)	19,696	18,596
Loans from Canada (Note 10)	103,144	104,110
	124,394	124,268
EQUITY OF CANADA		
Contribution from Canada (Note 12)	20,072	20,072
Contributed capital	130,734	142,319
Deficit	57,966	55,484
	72,768	86,835
	231,253	246,460

On behalf of the Board:

THE HONOURABLE A.R. HUNTINGTON
Chairman

DENIS DE BELLEVAL
President and Chief Executive Officer

CANADA PORTS CORPORATION—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984 (restated Note 5)
Revenue from operations	23,548	24,862
Operating and administrative expenses—Net	17,581	16,981
Depreciation	5,933	6,290
Grants in lieu of municipal taxes	2,076	2,229
	25,590	25,500
Net loss from operations	(2,042)	(638)
Investment income	8,473	7,526
Interest expense	(3,720)	(3,413)
Net income before the undernoted items	2,711	3,475
Net income of ports established as local port corporations (Note 3)	468	3,714
Share in loss of Ridley Terminals Inc. (Note 5)	(4,797)	(1,406)
Net income (loss)	(1,618)	5,783

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984 (restated Note 5)
Deficit at beginning of the year		
As previously reported	56,775	156,521
Adjustment of prior year's share in loss of Ridley Terminals Inc. (Note 5)	(1,291)	
As restated	55,484	156,521
Net income (loss)	(1,618)	5,783
	57,102	150,738
Deficit assumed by local port corporations (Note 3)		(95,254)
Surplus transferred to a local port corporation (Note 3)	864	
Deficit at end of the year	57,966	55,484

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Contributed capital at beginning of the year	142,319	322,385
Contributed capital transferred to local port corporations (Note 3)	(11,585)	(180,066)
Contributed capital at end of the year	130,734	142,319

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984 (restated Note 5)
Operating Activities		
Net income (loss)	(1,618)	5,783
Items not affecting cash		
Depreciation	6,078	7,981
Deferred interest	609	2,392
Share in loss of Ridley Terminals Inc.	4,797	1,406
Other	122	(241)
Decrease (increase) in operating components of working capital	(245)	4,371
Cash provided by operating activities	9,743	21,692
Financing Activities		
Capital grants	14,127	34,880
Loans from Canada	2,570	4,881
Recoverable contribution from Canada		106
Loans from Canada currently payable	(1,712)	(1,112)
Decrease (increase) in current portion of financing provided by a province	1,100	(810)
Repayment of deferred interest	(486)	
Cash provided by financing activities	15,599	37,945
Investing Activities		
Additions to fixed assets	17,310	43,516
Investment in Ridley Terminals Inc.—Net		3,159
Other	(12)	(242)
Cash required by investing activities	17,298	46,433
Increase in cash and short-term investments	8,044	13,204
Cash and short-term investments at beginning of the year	60,028	94,170
Cash and short-term investments transferred to local port corporations (Note 3)	(5,691)	(47,346)
Cash and short-term investments at end of the year	62,381	60,028

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Canada Ports Corporation Act

   Canada Ports Corporation is established under the Canada Ports Corporation Act. The Act provides for the establishment of local port corporations to manage and operate selected ports. The Corporation is named in Part II of Schedule C of the Financial Administration Act and is exempt from income tax.

2. Significant accounting policies

   (a) Financial statements

   The financial statements of the Corporation include the accounts of all the ports and other facilities under its administration. The activities of the local port corporations are excluded from the financial statements from the date of their establishment.

   (b) Investments

   The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

   (c) Investment in Ridley Terminals Inc.

   The investment in Ridley Terminals Inc. is accounted for on the equity basis.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

(d) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(e) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(f) Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as for workers' compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(g) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

(i) Interest on contribution from Canada

Interest on the contribution from Canada is reflected in the financial statements in the year paid as it is contingent upon the receipt of dividends from Ridley Terminals Inc.

3. Local Port Corporations

Effective June 1, 1985, the Port of St. John's was established as a local port corporation under the name of St. John's Port Corporation. The Port of Halifax, the Port of Québec and the Port of Prince Rupert had been previously established as local port corporations on June 1, 1984 under the names of Halifax Port Corporation, Port of Québec Corporation and Prince Rupert Port Corporation.

In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred to the local port corporations at their carrying value in the accounts of the Corporation as follows:

	1985	1984
	(in thousands of dollars)	
Assets		
Cash and short-term investments	5,691	47,346
Other working capital	(303)	(2,248)
Long-term investments	944	6,589
Long-term amounts receivable		245
Fixed	8,135	152,425
	14,467	204,357
Liabilities		
Long-term accrued employee benefits	69	1,619
Loans from Canada	1,949	68,668
Recoverable contribution from Canada		49,258
	2,018	119,545
Equity		
Contributed capital	11,585	180,066
Deficit		(95,254)
Surplus	864	
	14,467	204,357

The statement of income includes the results of operations of the Port of St. John's for the five month period ended May 31, 1985 and for the year ended December 31, 1984, and the results of operations of the Port of Halifax, the Port of Québec and the Port of Prince Rupert for the five month period ended May 31, 1984 as follows:

	1985	1984
	(in thousands of dollars)	
Revenue from operations	975	15,753
Operating and administrative expenses	573	11,520
Depreciation	145	1,691
Grants in lieu of municipal taxes	18	1,351
	736	14,562
Net income from operations	239	1,191
Investment income	291	2,678
Interest expense	(62)	(155)
Net income of ports established as local port corporations	468	3,714

4. Investments

Investments, which are direct and guaranteed securities of Canada, are:

	1985		1984	
	Cost	Market Value	Cost	Market Value
	(in thousands of dollars)			
Current	61,740	61,726	59,134	59,360
Long-term	19,102	21,830	19,973	20,015

5. Investments in Ridley Terminals Inc.

Ridley Terminals Inc. (RTI) was incorporated on December 18, 1981, under the Canada Business Corporations Act to develop, manage and operate a coal terminal on Ridley Island at the Port of Prince Rupert.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

At December 31, 1985, Canada Ports Corporation (the Corporation) had acquired, at a cost of $23,021,400, 90% of the issued common shares ($900) and 100% of the Class A preference shares ($23,020,500) of RTI. As of that date, Fednav Limited had acquired, at a cost of $23,020,600, 10% of the issued common shares ($100) and 100% of the Class B preference shares ($23,020,500) of RTI.

As a result of RTI's successful appeal of the assessment of the 1983 and 1984 property taxes $2,582,000 was refunded to RTI in March 1985. The Corporation's deficit balance at January 1, 1985, has been adjusted by $1,291,000 representing the Corporation's 50% share of the amount received. Since RTI began operations in 1984, net income for that year has been restated by the entire amount.

The Corporation's investment in RTI is accounted for on the equity basis. Application of this method in years in which RTI has a deficit requires that the Corporation recognize a share of the results of operations of RTI equal to its participation in the total equity in RTI which, at December 31, 1985, was 50%. In years in which RTI has retained earnings, the Corporation's share of the results of operations will be proportionate to its shareholding in common shares, after recognizing the dividend requirements of the two classes of preference shares.

The investment in Ridley Terminals Inc. is composed of:

	1985	1984
	(in thousands of dollars)	(restated)
Balance at beginning of the year	21,024	19,271
Investment in shares		3,450
Elimination of inter-company charges		(291)
Share in loss	(4,797)	(1,406)
Balance at end of the year	16,227	21,024

A summary of the balance sheet of RTI as reported in its audited financial statements shows:

	1985	1984
	(in thousands of dollars)	(restated)
Assets		
Current	4,580	8,739
Fixed	230,540	236,420
Other	92	100
	235,212	245,259
Liabilities		
Current	1,941	3,768
Long-term debt	199,636	198,261
	201,577	202,029
Equity	33,635	43,230
	235,212	245,259

RTI has long-term financing agreements with a major Canadian bank as follows:

(a) A construction credit agreement which is guaranteed unconditionally by Canada and is further secured by a $250,000,000 floating charge collateral demand debenture. On July 1, 1985, all borrowings converted to a fifteen year term loan with specified semi-annual repayments commencing July 31, 1991 and the balance repayable January 31, 2000. As at December 31, 1985, the indebtedness under this agreement amounted to $199,036,000.

This indebtedness includes bank loans of $65,000,000 at the bank's prime rate payable monthly, and Bankers Acceptances, net of unamortized interest charges, of $134,036,000. The Bankers' Acceptance fee is currently ½% per annum.

(b) A revolving credit loan agreement which provides an $80,000,000 credit facility for advances on a revolving basis until June 30, 1989 at which time all borrowings will convert to a term loan repayable in specified semi-annual instalments and the balance on January 31, 1992. This agreement is secured by a collateral demand debenture with the terminal facility as security and an assignment of the lease with the Prince Rupert Port Corporation. Interest on the revolving credit loan agreement is at the bank's prime rate plus ¼% per annum, payable monthly. As at December 31, 1985, drawdowns of this credit facility amounted to $600,000.

The Class A preference shares carry a fixed cumulative dividend at a rate of 18% per annum on their stated value. The Class B preference shares carry a fixed cumulative dividend at a rate sufficient to net 20% after tax per annum on their stated value. The Class B preference share annual dividend of 20% is a net sum after deducting an amount equal to the prevailing aggregate federal and provincial corporate income and profit taxes applicable to the dividend.

Holders of the Class A and B preference shares are entitled to interest at the respective dividend rates in the event that dividends accrued are not paid. Unpaid interest compounds annually at the same respective rates. Interest has accrued since April 30, 1982. The preference shares are redeemable at any time at their stated value plus accrued dividends and unpaid interest thereon. Preference dividends and related interest in arrears at December 31, 1985, calculated at tax rates prevailing as at that date with respect to the Class B rate amount to:

	1985	1984
	(in thousands of dollars)	
Class A preference shares held by Canada Ports Corporation	12,930	7,196
Class B preference shares held by Fednav Limited	29,764	15,793
	42,694	22,989

RTI became operational September 1, 1984. The results of its operations for the year ended December 31, 1985, in comparison with the four month period ended December 31, 1984, are as follows:

	1985	1984
	(in thousands of dollars)	(restated)
Revenue from operations	30,855	12,008
Operating and administrative expenses	12,943	4,377
Depreciation	7,212	2,255
Interest expense	20,294	8,188
	40,449	14,820
Net loss	(9,594)	(2,812)

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

6. Debentures of Saint John Harbour Bridge Authority

The Saint John Harbour Bridge Authority is indebted in the amount of $14,257,000 (1984—$14,355,000) to the Corporation which in turn is indebted to Canada in the same amount, in accordance with the provisions of Vote L106B, Appropriation Act No. 7, 1967, 1967-68, c. 8. The interest and repayment terms of the parliamentary advances to the Corporation are identical to those of the debentures of the Authority. Under the terms of the agreement between Canada and the Authority, Canada has, in effect, guaranteed the repayment of both principal and interest on the debentures. Therefore, both the debentures received and advances and loans payable to Canada have been offset against each other and are not reflected as a separate asset and liability on the balance sheet. Interest income and expense of $978,000 (1984—$985,000) have been similarly offset and do not appear in the statement of income.

On July 9, 1981, Treasury Board agreed to the transfer of the responsibility for the administration of the indebtedness of Saint John Harbour Bridge Authority as well as the equivalent loan payable to Canada from the accounts of the Corporation to those of Transport Canada. As at December 31, 1985, this transfer had not been completed.

7. Fixed assets

(a) Summary

		1985			1984
	Depreciation rates	Cost	Accumulated depreciation	Net	Net
	%	(in thousands of dollars)			
Land		35,647		35,647	38,843
Dredging	2.5-6.7	11,297	6,110	5,187	5,619
Berthing structures	2.5-10	96,869	40,779	56,090	58,515
Buildings	2.5-10	31,266	18,538	12,728	14,077
Utilities	3.3-10	9,986	3,581	6,405	6,920
Roads and surfaces	2.5-10	6,598	4,869	1,729	2,176
Machinery and equipment	5-100	21,912	15,575	6,337	7,458
Office furniture and equipment	20	2,509	2,047	462	514
Works under construction		1,562		1,562	3,199
		217,646	91,499	126,147	137,321

(b) Capital grants

During the year, the Corporation received capital grants totalling $14,127,000 (1984—$34,880,000) towards the construction of capital projects.

(c) Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $3,700,000, of which most will be expended in the year ending December 31, 1986.

8. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are the following:

	1985	1984
	(in thousands of dollars)	
Deferred revenues	749	1,003
Current portion of long-term liabilities	1,712	2,212

9. Financing Provided by a Province

The Province of New Brunswick advanced $25,000,000 to partially finance the construction of Rodney Terminal, Saint John, which is owned by the Corporation. Until the non-interest bearing advance is repaid, the Province will receive annual principal payments equal to 47% of the net operating income of the terminal. As at December 31, 1985, the Corporation has not provided for any current portion payable estimated at $750,000 as the net operating income has been eliminated by the application of the cost of major repairs to the terminal. The Province is disputing this accounting treatment.

10. Loans from Canada

	1985	1984
	(in thousands of dollars)	
Loans bearing interest at 6.44% to 15.625% with blended annual principal and interest repayment requirements of $4,870,000 and maturing between December 31, 1993 and 2005	29,362	29,470
Deferred interest	4,371	4,247
Less: current portion	1,712	1,112
	32,021	32,605
Non-interest bearing loans with indefinite due date	55,609	55,609
Accrued interest on loans not due and payable	15,514	15,896
	103,144	104,110

Loans of $19,737,000 from Canada for the construction of new terminal facilities for the Port of Saint John bear interest at rates of between 11.0% and 15.6%. Payment of the interest on these loans was deferred until March 31, 1985, and thereafter repayment is to be made in ten equal instalments of $486,000, without interest, commencing December 31, 1985.

Principal repayment requirements over the next five years amount to $1,226,000 in 1986, $1,369,000 in 1987, $1,529,000 in 1988, $1,708,000 in 1989 and $1,909,000 in 1990.

11. Contingencies

Claims aggregating approximately $1,500,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Corporation's property and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of the Corporation, the final outcome of such claims should not result in any material financial liability.

CANADA PORTS CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

12. Contribution from Canada

In 1982, the Corporation received from Canada a contribution of $20,072,000 for the purchase of shares in Ridley Terminals Inc. The terms and conditions of repayment of the contribution are to be determined by Treasury Board and the Corporation prior to April 1, 1989.

Interest is to be calculated on the contribution at the average borrowing rate for Crown corporations in effect while the contribution is outstanding. The payment of principal and interest is contingent upon the receipt of dividends from Ridley Terminals Inc. Interest on this contribution will be reflected in the financial statements in the year paid. At December 31, 1985, the interest accumulated is approximately $9,500,000.

13. Subsequent Event

Canada has requested cash contributions from various Crown Corporations. As part of this cash recovery exercise, there was a request for a contribution of $133,000,000 from the Ports Canada system made up of the Canada Ports Corporation and the six Local Port Corporations, of which $83,000,000 is payable by March 31, 1986, and $50,000,000 by June 30, 1986.

The Board of Directors of Canada Ports Corporation has resolved at its meeting of February 11, 1986, to remit to Canada the sum of $17,536,000 representing the Corporation's share of the $83,000,000 requested contribution payable by March 31, 1986. The Corporation's share of the $50,000,000 payable by June 30, 1986 has not yet been considered by the Board.

14. Comparative Figures

The 1984 figures have been reclassified in order to conform with this year's presentation.

SUMMARY PAGE

CANADA POST CORPORATION

MANDATE

To operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of Canadians.

BACKGROUND

The *Canada Post Corporation Act* requires the Corporation to fulfill its mandate while "improving and extending its products and services," having regard to "the need to conduct its operations on a self-sustaining financial basis." The Corporation is also called upon to manage its human resources "in a manner that will both attain the objects of the Corporation and ensure the commitment and dedication of its employees."

CORPORATION DATA

HEAD OFFICE	Sir Alexander Campbell Building Confederation Heights Ottawa, Ontario K1A 0B1
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Michel Côté, P.C., M.P.
DEPARTMENT	Regional Industrial Expansion
DATE AND MEANS OF INCORPORATION	Pursuant to the *Canada Post Corporation Act* (S.C. 1981, C. 54), proclaimed October 16, 1981.
CHIEF EXECUTIVE OFFICER	Donald H. Lander
CHAIRMAN	Sylvain Cloutier
AUDITOR	Maheu Noiseux and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	2,451	2,370	2,403	2,260
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	1,576	1,602	1,645	1,638
Cash from Canada in the period				
— budgetary*	184	347	306	262
— non-budgetary	nil	nil	nil	nil

* Budgetary amounts do not include the special payments for cultural and other mails.

CANADA POST CORPORATION

RESPONSIBILITY FOR FINANCIAL REPORTING

The Board of Directors is responsible for the financial statements and all other information presented in this annual report in accordance with the Financial Administration Act and regulations. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgment.

Management has developed and maintains books of account, records, financial and management control and information systems and management practices. These are designed to provide reasonable assurance that assets are safeguarded and controlled, and transactions are in accordance with the Financial Administration Act and regulations as well as the Canada Post Corporation Act and by-laws of the Corporation. Internal audits are conducted to assess these systems and practices.

The Board of Directors ensures that management fulfills its responsibilities for financial reporting and internal control through the Audit Committee which is composed of five directors, three of whom are not employees of the Corporation. The Audit Committee meets at least annually to review, and advise the Board of Directors with respect to, the financial statements and the auditors' annual report. The Audit Committee also oversees the internal audit activities of the Corporation and performs such other functions as are assigned to it.

The Corporation's external auditors, the Auditor General of Canada and Maheu Noiseux, examine the financial statements and report to the Minister Responsible for Canada Post Corporation.

AUDITORS' REPORT

THE HONOURABLE MICHEL CÔTÉ, P.C., M.P.
MINISTER RESPONSIBLE FOR CANADA POST CORPORATION

We have examined the balance sheet of Canada Post Corporation as at March 31, 1986 and the statements of equity of Canada, operations and Government funding and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Post Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Maheu Noiseux
Chartered Accountants

Ottawa, Canada
June 18, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash	481,008	389,191
Accounts receivable		
Government of Canada	9,389	4,284
Foreign postal administrations	80,456	74,015
Other	8,731	9,782
Prepaid expenses	35,821	38,893
	615,405	516,165
Fixed (Notes 4 and 8)		
Land, buildings and equipment	1,800,238	1,747,204
Less: accumulated depreciation	321,821	243,170
	1,478,417	1,504,034
Other		
Deferred employee termination benefits	357,606	349,714
National Postal Museum (Note 5)	1	1
	357,607	349,715
	2,451,429	2,369,914

LIABILITIES AND EQUITY OF CANADA	1986	1985
Current liabilities		
Accounts payable and accrued liabilities		
Government of Canada	101,510	31,747
Foreign postal administrations	8,511	5,659
Other	63,928	53,129
Salaries and benefits	144,200	134,686
Deferred revenues	133,506	124,037
Outstanding money orders	59,217	63,167
Deposits	7,033	6,240
	517,905	418,665
Employee termination benefits (Note 6)	357,606	349,714
EQUITY OF CANADA	1,575,918	1,601,535
	2,451,429	2,369,914

Contingent liabilities (Note 7)

Approved by the Board:

RENÉ J. MARIN
Chairman

IRVING R. GERSTEIN
Chairman, Audit Committee

CANADA POST CORPORATION—*Continued*

STATEMENT OF EQUITY OF CANADA
YEAR ENDED MARCH 31
(in thousands of dollars)

	1986	1985
Contributed capital		
At beginning of year	1,677,692	1,673,779
Parliamentary appropriation for special purposes (Note 8)	526	3,913
At end of year	1,678,218	1,677,692
Accumulated Government funding adjustment		
At beginning of year	76,157	28,287
Loss from operations	210,427	395,069
Government funding	(184,284)	(347,199)
At end of year	102,300	76,157
Equity of Canada	1,575,918	1,601,535

STATEMENT OF OPERATIONS AND GOVERNMENT FUNDING
YEAR ENDED MARCH 31
(in thousands of dollars)

	1986	1985
Revenues		
Postage	2,340,887	2,119,123
International settlements	119,387	96,151
Philatelic and retail sales	21,760	21,396
Post office box rentals	18,602	18,445
Money order fees	15,936	10,634
Other	16,009	8,849
	2,532,581	2,274,598
Cultural publication mailings subsidy (Note 9)	225,093	225,650
	2,757,674	2,500,248
Expenses		
Salaries and benefits	2,208,379	2,120,040
Transportation	306,612	297,095
Accommodation	136,088	149,812
Depreciation	79,534	77,287
International settlements	66,663	47,587
Materials and supplies	45,633	44,639
Travel and communications	35,435	40,793
Computer, security and professional services	32,402	51,532
Commissions and fees	31,293	31,145
Rentals, repairs and maintenance	9,066	9,708
Advertising and publications	7,593	15,682
Other	9,403	9,997
	2,968,101	2,895,317
Loss from operations	210,427	395,069
Government funding adjustment (Note 10)	26,143	47,870
Government funding (Note 10)	184,284	347,199

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31
(in thousands of dollars)

	1986	1985
Cash from operations		
Loss from operations	(210,427)	(395,069)
Items not requiring cash		
Depreciation	79,534	77,287
Loss/(gain) on disposal of fixed assets	883	(13)
	(130,010)	(317,795)
Government funding	184,284	347,199
Changes in non-cash working capital items		
Accounts receivable	(10,495)	175,601
Accounts payable and accrued liabilities	83,414	(60,087)
Deferred revenues	9,469	11,341
Outstanding money orders	(3,950)	8,898
Other	13,379	30,715
	146,091	195,872
Cash from financing		
Parliamentary appropriation for special purposes	526	3,913
Cash invested		
Land and buildings acquisitions	(15,394)	(21,994)
Equipment acquisitions	(40,529)	(15,436)
	(55,923)	(37,430)
Parliamentary appropriation for special purposes	435	3,671
Proceeds on disposal of fixed assets	688	442
	(54,800)	(33,317)
Cash increase	91,817	166,468
Cash at beginning of year	389,191	222,723
Cash at end of year	481,008	389,191
Represented by		
Cash	423,696	326,024
Money order funds in trust	57,312	63,167

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Incorporation

The Corporation was established by the Canada Post Corporation Act on October 16, 1981 to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada. The Corporation is a Crown corporation included in Part I of Schedule C to the Financial Administration Act and is an agent of Her Majesty. The Corporation is exempt from income taxes.

The Canada Post Corporation Act provided that all the property, assets, rights, obligations and liabilities of the Post Office Department be transferred to the Corporation from the Government of Canada.

2. Rate regulation

The Canada Post Corporation Act provides that the Corporation may make regulations prescribing rates of postage that are fair and reasonable so as to provide revenue together with any revenue from other sources, sufficient to defray the costs incurred by the Corporation in the conduct of its operations. The Corporation is required to publish each proposed regulation for interested persons to make representations to the Minister responsible for the Corporation, who thereafter submits the regulation to the Governor in Council for consideration and subsequent approval or refusal.

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

3. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. A summary of the significant accounting policies of the Corporation follows:

(a) Fixed assets and depreciation

Land, buildings, and equipment transferred from the Government of Canada on October 16, 1981 were recorded at their fair value at that date, determined as follows:

Land	— Market value based on existing use
Buildings	— Depreciated replacement cost
Plant equipment, vehicles, and sales counter and office furniture and equipment	— Depreciated replacement cost or original cost less estimated depreciation

The market value of land and the depreciated replacement cost of buildings transferred by the Government of Canada was determined by independent appraisals. Acquisitions subsequent to October 16, 1981 are recorded at cost.

Minor equipment, including mail bags and mail boxes, was recorded at an estimated depreciated replacement cost of $34,640,000 at October 16, 1981. Subsequent additions to the base amount are recorded at cost. No depreciation is provided on the base amount or subsequent additions thereto. Replacement equipment is expensed as purchased.

Depreciation is provided on the straight-line basis over the estimated useful lives of the following assets:

Buildings	30 and 40 years
Plant equipment	4 to 30 years
Vehicles (other than passenger and light duty commercial)	6 to 10 years
Sales counter and office furniture and equipment	5 to 20 years

Depreciation is provided on the diminishing balance basis at an annual rate of 30 per cent for all passenger and light duty commercial vehicles.

(b) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment.

Until such time as the Corporation becomes self-sustaining (anticipated to be the year ending March 31, 1988), the present value of the projected costs of employee termination benefits is recorded in the accounts as a long-term liability offset by a deferred charge, since such costs will be recovered from future postal revenues and/or Government funding (Notes 6 and 10). The deferred costs are amortized and charged to operations on the same basis as the liability is paid and recovered from revenues and/or Government funding.

(c) Revenue recognition

Amounts received for which services have not been rendered prior to the end of the year are deferred.

(d) Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, provides funding for certain operations of the Corporation as outlined in Notes 9 and 10. The Corporation accounts for these parliamentary appropriations in operations of the year to which they relate.

Parliamentary appropriations representing Government contributions are credited to equity of Canada. Funding of capital items under a Government assistance program is applied to reduce the capital cost as outlined in Note 8.

(e) Workers' compensation

The Corporation assumes all risks for workers' compensation claims. The estimated costs of such claims, as a result of injuries on duty, are recorded as expenses in the year of injury. All payments for injuries suffered by employees prior to October 16, 1981 are the responsibility of the Government of Canada, since they are the liability of the Department of Labour.

(f) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Corporation to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $96,360,000 (1985 — $94,459,000), represent the total pension obligations of the Corporation and are charged to operations on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

(g) Development costs

Development costs are charged to operations as incurred, unless the future market for and technical feasibility of a service or system are clearly defined and the recovery of the related costs can reasonably be regarded as assured. In such cases, costs incurred are deferred until implementation of the service or system. The deferred costs are amortized and charged to operations on a straight-line basis over the estimated useful life of the service or system.

(h) Foreign currency translation

Revenues and expenses relating to transactions with foreign postal administrations are translated into Canadian dollars at the exchange rates at the time of transaction. Amounts due to or from foreign postal administrations at the balance sheet date are translated at the then prevailing exchange rates. Gains or losses arising from translation of foreign currencies are included in operations.

4. Fixed assets

	1986			1985
	Cost or fair value	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	237,564		237,564	236,622
Buildings	964,496	154,450	810,046	833,139
Plant equipment	421,889	120,786	301,103	320,790
Vehicles	56,104	29,330	26,774	27,593
Mail bags, mail boxes and other	41,701		41,701	34,640
Sales counter and office furniture and equipment	78,484	17,255	61,229	51,250
	1,800,238	321,821	1,478,417	1,504,034

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

5. National Postal Museum

The Corporation operates a museum which contains philatelic material, postal artifacts, a postal library and other postal memorabilia. Since these collections and books are not for resale and are of undetermined value, they have been recorded at a nominal amount of $1,000.

6. Employee termination benefits

At the time of incorporation on October 16, 1981, the Corporation assumed the liability related to termination benefits which had accrued to employees of the Post Office Department. In addition, the Corporation recognizes in the accounts the liability for benefits accruing to employees of the Corporation since October 16, 1981. The present value of these projected liabilities and the corresponding deferred charge remaining to be amortized and charged to operations at March 31, amounted to:

	1986	1985
	(in thousands of dollars)	
Accumulated to October 16, 1981	239,643	258,956
Accumulated subsequent to October 16, 1981	117,963	90,758
	357,606	349,714

The total charge to operations for employee termination benefits amounted to $29,788,690 (1985 — $20,958,000).

7. Contingent liabilities

(a) Two complaints have been filed with the Canadian Human Rights Commission, alleging discrimination by the Corporation concerning work of equal value. A settlement with no retroactive effect has been reached with one claimant. The Commission now has this settlement before it for approval. The Commission's investigation of the second complaint is continuing and the outcome is not presently determinable. Settlement, if any, arising from the resolution of these matters, will be recovered in future postal rates (as determined in accordance with the Canada Post Corporation Act) and/or from the Government of Canada.

(b) Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and are dependent on future illness. The amount of accumulated sick leave entitlements which will become payable cannot reasonably be determined. Sick leave benefits are expensed as paid.

8. Parliamentary appropriation for special purposes

Appropriations for special purposes made to the Corporation by the Government of Canada have been allocated as follows:

	1986	1985
	(in thousands of dollars)	
Unexpended balance at beginning of year	2,492	3,114
Parliamentary appropriation for special purposes	730	6,962
Total available	3,222	10,076
Credited to		
Equity of Canada (Government-directed relocation)	526	3,913
Fixed asset acquisitions (Government assistance)	435	3,671
	961	7,584
Unexpended balance at end of year (in current liabilities)	2,261	2,492

9. Cultural publication mailings subsidy

The Government of Canada provides assistance to the publishing industry by making the following payments which compensate the Corporation for reduced postal revenue from that source:

	1986	1985
	(in thousands of dollars)	
Department of Consumer and Corporate Affairs (1985—Department of Labour)	170,000	170,000
Department of Communications	55,093	55,650
	225,093	225,650

The current agreements stipulate that this assistance will continue at a reduced level until March 31, 1987. The amount of this and future assistance is currently under review with the Government of Canada.

10. Government funding

The Canada Post Corporation Act provides that where the annual revenues of the Corporation are insufficient to permit the Corporation to pay all its operating and income charges, the amount of the insufficiency shall be included in the form of a deficit appropriation in the next estimates laid before Parliament.

By arrangement with the Government of Canada, the annual deficit appropriation comprises the loss from operations as reflected in the Corporation's financial statements, adjusted for the difference between depreciation and capital expenditures.

11. Development costs

During the year, the Corporation continued major development activity. The related costs totalling $18,800,000 (1985 — $22,823,000) and attributable to production measurement and other operating and information systems, have been charged to operations.

12. Lease commitments

The Corporation leases certain facilities under operating leases which expire at various dates between 1987 and 2015. The Corporation's future minimum rental payments required under operating leases that have terms in excess of one year, are as follows:

	(in thousands of dollars)
1987	31,093
1988	27,171
1989	23,340
1990	18,317
1991	13,487
1992 to 2015	42,607
	156,015

13. Related party transactions

The Corporation had the following transactions with related parties in addition to those disclosed elsewhere in these financial statements.

CANADA POST CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

(a) Property Management

The Corporation has a property management arrangement with the Department of Public Works to manage substantially all the Corporation's real property. Operating, maintenance, leasing and other accommodation costs, excluding grants in lieu of property taxes incurred by the Department of Public Works, plus a management fee charged to operations amounted to $130,840,000 (1985—$146,150,000). Rental income from third parties of $6,320,000 (1985—$7,520,000) is included in other revenues. Capital expenditures including a management fee amounted to $13,270,000 (1985—$23,440,000).

(b) Financing

At the present time, the Corporation's receipts are deposited to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada and its expenditures are paid out of the amounts held to its credit in this Fund. Where, at any time, the available revenues of the Corporation are not sufficient to pay all the operating and income charges as and when due, the Minister of Finance may, with approval, place at the disposal of the Corporation such amounts as may be required to enable the Corporation to meet all such charges. The Corporation is not charged interest, nor does it receive interest, on its balance in the Consolidated Revenue Fund.

(c) Money orders

Funds received from the issue of money orders are held in trust to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada until required for redemption of the money orders and/or settlement with foreign postal administrations. Interest is not received on the funds on deposit, nor is there a charge by the Government of Canada for expenses relating to the redemption of money orders.

(d) Other

In the normal course of business, the Corporation enters into various other transactions, such as the provision of postal services and the purchase of air and rail transportation, with the Government of Canada, its agencies and other Crown corporations.

SUMMARY PAGE

CANADIAN ARSENALS LIMITED

MANDATE

To provide an industrial base to fulfill the requirements of Canada's national defence for large calibre ammunition and complimentary products, with the assistance of the private sector to every extent possible.

BACKGROUND

The corporation was responsible for the rationalization and the scaling-down of operations and facilities used in World War II and in the Korean Conflict. Its only large purchaser was the Department of National Defence and its selling prices were related to its costs. *The Canadian Arsenals Limited Divestiture Authorization Act* was proclaimed on May 1, 1986 and on May 9, the Corporation was sold for $92.2 million to the SNC Group.

CORPORATION DATA

HEAD OFFICE	1 complexe Desjardins Suite 3017 P.O. Box 665 Desjardins Station Montreal, Quebec H5B 1B8
STATUS	Sold to private sector interests
DATE AND MEANS OF INCORPORATION	September 10, 1945; by letters patent - under Part I, *Companies Act* 1934. Continued under the *Canada Business Corporations Act*, October 20, 1980.

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	126.0	88.9	83.5	93.4
Obligations to the private sector	10.3	1.7	0.2	0.3
Obligations to Canada	4.7	4.7	4.7	4.7
Equity of Canada	52.7	43.9	38.2	34.3
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

Note: 1985-86 data were not available when this Report went to press.

CANADIAN ARSENALS LIMITED

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1986
WERE NOT AVAILABLE AT DATE OF PRINTING

SUMMARY PAGE

CANADIAN BROADCASTING CORPORATION

MANDATE

Develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and provide an international service.

BACKGROUND

Established in 1936 by the *Broadcasting Act*; major amendments were made to this Act in 1958 and 1968. In May 1985, the government appointed a Task Force to review broadcasting in Canada. Its report was presented in 1986 and is being considered by the government.

CORPORATION DATA

HEAD OFFICE	1500 Bronson Avenue Ottawa, Ontario K1G 3J5
STATUS	— an agent of Her Majesty — exempted from Divisions I to IV of Part XII of the *Financial Administration Act*; subject to Part VIII of this Act as it read immediately before the (1984) repeal thereof
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
DATE AND MEANS OF INCORPORATION	1936, by *the Broadcasting Act* (R.S.C. 1970, C.B-11)
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	The Honourable Pierre Juneau, P.C., O.C.
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	743	691	639	596
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	33	33	33	33
Equity of Canada	458	413	381	353
Cash from Canada in the period				
— budgetary	857	905	815	744
— non-budgetary	nil	nil	nil	nil

CANADIAN BROADCASTING CORPORATION

AUDITOR'S REPORT

TO THE CANADIAN BROADCASTING CORPORATION
AND
THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Broadcasting Corporation as at March 31, 1986 and the statements of income and expense and operating parliamentary appropriations, proprietor's equity account and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As outlined in Note 13 to the financial statements, the serious problems experienced by the Corporation during the implementation of phase one of the National Finance System resulted in the Corporation being unable to maintain adequate accounting records and internal control. Because of the nature and extent of these problems and the abnormally large volume of accounting entries that had to be processed through the newly introduced system, I was unable to complete my audit.

In view of the possible material effects on the financial statements of the matters discussed in the preceding paragraph, I am unable to express an opinion as to whether these financial statements are presented fairly in accordance with generally accepted accounting principles.

Further, as mentioned above and outlined in Note 13 to the financial statements, because of difficulties experienced during the implementation of phase one of the National Finance System, in my opinion, the Corporation did not maintain proper books of account from which these financial statements have been prepared.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 19, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash	20,515	10,433
Accounts receivable	70,494	52,911
Due from Government of Canada	479	10,797
Engineering and production supplies	11,657	11,803
Programs completed and in process of production	79,865	51,334
Prepaid film and script rights and other expenses	21,740	30,981
	204,750	168,259
Investments (Note 3)	4,521	5,588
Fixed (Note 4)	533,524	516,962
	742,795	690,809

LIABILITIES	1986	1985
Current		
Accounts payable and accrued liabilities	119,493	116,179
Accrued vacation pay	40,741	39,379
Refundable balance of parliamentary appropriations—Capital (Note 5)	373	352
	160,607	155,910
Long-term		
Provision for employee termination benefits	90,802	88,860
Advances from Government of Canada (Note 6)	33,000	33,000
Obligations under capital leases (Note 7)	311	504
	124,113	122,364
	284,720	278,274
EQUITY OF CANADA		
Proprietor's Equity Account	458,075	412,535
	742,795	690,809

The accompanying notes are an integral part of the financial statements.

Accepted on behalf of the Board of Directors:*

PIERRE JUNEAU
Director

MICHEL VENNAT
Director

S. COTSMAN
Vice-President, Finance

* The Directors note that during the 1985-86 financial year serious problems experienced by the Corporation in the design and implementation of phase 1 of the national finance system resulted in inadequate accounting records and internal control. To the best of their knowledge, these financial statements present as fairly as possible in the circumstances the financial position of the Corporation as of March 31, 1986 and the result of its operations and the changes in its financial position for the year then ended. The Directors have accepted the accounts and financial statements subject to those qualifications and adopted measures to correct the problems.

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE AND OPERATING PARLIAMENTARY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Expense		
National Broadcasting Service, program and distribution costs	922,477	962,357
Radio Canada International, broadcasting service	16,083	16,679
Host broadcasting function—Papal visit		9,013
Total broadcasting services	938,560	988,049
Corporate engineering services	9,111	9,562
Corporate management and services	55,705	55,070
Commissions to agencies and networks	31,156	30,170
Selling expenses	17,781	17,721
	1,052,313	1,100,572
Income		
Advertising	218,390	212,287
Miscellaneous	23,090	16,176
Parliamentary operating appropriations	789,638	808,450
	1,031,118	1,036,913
Excess of expense over income	21,195	63,659
Add: program inventory costs funded from current operating funds	15,682	
Deduct: expenses not requiring current operating funds (Note 5)	53,036	47,960
Current year surplus (deficit)	16,159	(15,699)
Surplus (deficit) carried over, beginning of the year	(9,851)	5,848
Surplus (deficit), end of the year	6,308	(9,851)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Funds provided		
Parliamentary appropriations		
Operating	789,638	799,458
Capital	65,209	91,777
Working capital	2,500	4,700
Host broadcasting function—		
Papal visit		8,992
	857,347	904,927
Advertising income	218,390	212,287
Miscellaneous income	23,090	16,176
Investments	1,067	744
Disposal of fixed assets	343	3,059
	1,100,237	1,137,193
Funds applied		
Operating expense	1,052,313	1,100,572
Deduct: items not requiring an outlay of funds		
depreciation and amortization	47,383	43,672
provision for employee termination benefits	1,942	1,472
	1,002,988	1,055,428
Additions to fixed assets	65,082	94,578
Unexpended capital vote refundable	373	258
	1,068,443	1,150,264
Increase (decrease) in working capital	31,794	(13,071)
Working capital, beginning of the year	12,349	25,420
Working capital, end of the year	44,143	12,349

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Balance, beginning of the year	412,535	380,505
Add (Deduct): parliamentary appropriations—Capital—Net (Note 5)	64,836	91,519
parliamentary appropriations—Working capital (Note 5)	2,500	4,700
loss on disposal of fixed assets	(601)	(530)
current year surplus (deficit)	16,159	(15,699)
program inventory costs funded from current operating funds	15,682	
expenses not requiring current operating funds (Note 5)	(53,036)	(47,960)
Balance, end of the year	458,075	412,535

The accompanying notes are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and objective

The Canadian Broadcasting Corporation was established by the 1936, 1958 and 1968 Broadcasting Acts. The Corporation is an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The objective of the Corporation is to develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and to provide an international service. Both services should be primarily Canadian in content and character.

2. Significant accounting policies

The financial statements of the Corporation have been prepared by management in accordance with generally accepted accounting principles, consistently applied except for the determination of indirect costs to inventory. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Engineering and production supplies

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost.

(b) Programs completed and in process of production

The inventory of programs completed and in process of production is stated at cost. Cost includes the cost of goods and services, and the share of labour and overhead expenses applicable to each program. The total program cost is charged to operations upon broadcast or when programs are determined unusable.

(c) Film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The film rights are charged to operations as the films are broadcast or determined unusable.

(d) Investments

The investment in a joint venture is accounted for by the equity method with the Corporation's share of profit or loss credited or charged to operations. Other investments are carried at cost.

(e) Fixed assets

Fixed assets are recorded at cost. Cost includes material, engineering services, direct labour and related overhead. Depreciation is calculated on the straight-line method based on the estimated useful life of the assets, as follows:

Buildings	33 years
Technical equipment	
Transmitters and towers	20 years
Other	10 years
Furnishings and office equipment	10 years
Automotive	5 years

Major leasehold improvements are capitalized and amortized over the term of the lease to a maximum period of five years. Amounts included in uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated according to the Corporation's policy. Gains and losses on disposals of fixed assets are credited or charged to the Proprietor's Equity Account.

(f) Capital leases

The assets and related obligations for capital leases are recorded at an amount equal to the present value of future lease payments. Assets recorded under capital leases are amortized on the straight-line method over the estimated useful life of the assets or based on the lease term as appropriate. Obligations under capital leases are reduced by rental payments net of imputed interest.

(g) Employee termination benefits and vacation pay

Employee termination benefits and vacation pay are expensed as benefits accrue to employees under their respective terms of employment.

(h) Pension plan

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities as determined by actuarial valuation are funded by payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. Additional payments are charged to operations as made.

(i) Parliamentary appropriations

Parliamentary appropriations for operating expenditures are recorded as income. Net parliamentary appropriations for capital and working capital are credited to the Proprietor's Equity Account.

3. Investments

	1986	1985
	(in thousands of dollars)	
"Hockey Night in Canada"—Joint venture, at equity	4,309	5,376
Télévision St. François Inc.—Preferred shares, at cost	210	210
Master FM Limited—Common shares, at cost	2	2
	4,521	5,588

4. Fixed assets

	1986			1985
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	35,244		35,244	35,082
Buildings	241,292	94,669	146,623	140,432
Technical equipment	566,219	281,111	285,108	266,210
Furnishings and office equipment	26,377	9,658	16,719	13,411
Automotive	11,062	7,847	3,215	2,958
Leasehold improvements	5,397	2,105	3,292	4,016
Property under capital leases	699	291	408	566
Uncompleted capital projects	42,915		42,915	54,287
	929,205	395,681	533,524	516,962

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

5. Parliamentary appropriations

	Host Broadcasting Function—Papal Visit	Operating	Capital	Working Capital	Total
		(in thousands of dollars)			
Payments to the Corporation in providing a broadcasting service		789,638	65,209	2,500	857,347
Refundable to Government of Canada			373		373
Proceeds retained —1986		789,638	64,836	2,500	856,974
—1985	8,992	799,458	91,519	4,700	904,669

The following expenses do not require current operating funds.

	1986	1985
	(in thousands of dollars)	
Depreciation and amortization	47,383	43,672
Provision for employee termination benefits and vacation pay	5,653	4,288
	53,036	47,960

6. Advances from Government of Canada

Advances from the Government of Canada are made for working capital purposes and are free of interest. These advances become repayable when cash and treasury bills exceed the Corporation's requirements for working capital.

7. Lease obligations

As at March 31, 1986, the Corporation's obligations related to significant capital and operating leases for terms in excess of one year are as follows:

	Capital Leases	Operating Leases
	(in thousands of dollars)	
1987	163	37,053
1988	135	34,077
1989	80	29,874
1990	29	28,001
1991		17,155
1992-2061		8,262
Total future payments	407	154,422
Deduct: amount representing interest	96	
Long-term obligations under capital leases	311	

8. Commitments

As at March 31, 1986, commitments for film rights amounted to $36.7 million (1985—$27.0 million).

9. Pension plan

The Corporation's pension plan covers substantially all continuing employees. The charge to operations for the cost of the plan for the year ended March 31, 1986 was $38.9 million (1985—$38.2 million). As at March 31, 1986, the present value of the estimated unfunded liabilities was $118.8 million based on the actuarial valuation at December 31, 1983.

In accordance with the regulations of the Pension Benefits Standards Act, the Corporation is liquidating the unfunded liability over a period ending December 31, 2006.

10. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the Corporation. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation.

11. Income tax

The Corporation is a prescribed Federal Crown corporation under Part LXXI of the Income Tax Regulations and is subject to the provisions of the federal Income Tax Act. However, the Corporation has incurred losses for income tax purposes in prior years, which were applied against the taxable income of the current year.

As at March 31, 1986, the loss carry-forward for income tax purposes is $3.0 million, which, if unused, would expire on March 31, 1992.

12. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations and is mainly financed by Parliament of Canada. Transactions with Canada are outlined in Notes 5 and 6.

During the year, transactions with these related departments, agencies and Crown corporations were normal business transactions on normal trade terms applicable to all individuals and enterprises.

13. New National Finance System

As part of its commitment to improve the management information function, the Corporation initiated the development of the National Finance System (NFS) the objectives of which are to integrate the financial management and reporting functions across the CBC. The NFS is a very complex, fully integrated accounting and management information system which was designed to include nine different modules, each one addressing a major financial management aspect of the operations. The Corporation's plan was to introduce these modules in three phases over the years, starting with phase one in 1985-86. The three modules included in phase one are (1) the general ledger, (2) budgetary control and (3) accounts payable and purchase order control.

In proceeding with the implementation of phase one during 1985-86, the Corporation continued to operate and rely on the accuracy of the sub-systems that were not affected by this major initiative. The national payroll, the performers' payroll and the revenue systems are the most important of these sub-systems.

CANADIAN BROADCASTING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

Unfortunately, a number of very serious difficulties have been experienced in the implementation of phase one and in the maintenance of proper books of account during the transition period. As a result, an unexpectedly large volume of accounting entries have been recorded in special accounts that required detailed analyses and corrections before proper accounting could be achieved. As a consequence, the Corporation has not been able to maintain the proper degree of internal control it had planned for, nor has the NFS been able to produce regular, timely and reliable financial information and reports.

In light of these difficulties, the Corporation decided in mid-1985 to stop all further development activities of the six remaining modules included in phases two and three of the project until it becomes entirely satisfied that the first three modules are functioning as intended. In January 1986, management initiated a number of measures designed to ensure all the transactions were legitimate, appropriate and recorded properly. Management believes that in the circumstances these financial statements constitute the best representation of the financial situation of the Corporation.

14. Change in accounting policy—Revised method of cost allocation for indirect program production labour and overhead expense

Commencing with the beginning of the 1985-86 fiscal year, the Corporation as part of its new National Finance System modified its method of accounting with respect to the allocation of the indirect program production labour and overhead expense to programs produced and transmitted. These costs are now allocated on the basis of a rate for each production centre, equal to the ratio of total direct to total indirect program costs, in lieu of bases employed in the preceding year. The changed basis has been applied prospectively effective April 1, 1985 for both television and radio.

To provide for greater consistency and uniformity, radio production labour and overhead are now accounted for on the same basis as television. This change has the effect of allocating a $4.5 million increase to radio program inventory on the balance sheet, with a corresponding decrease in radio program broadcast on the statement of income and expense.

The impact of this change of accounting policy on this year's financial statements and on the 1985 comparative figures cannot be determined because of the discontinuance of the previous accounting systems.

SUMMARY PAGE

CANADIAN COMMERCIAL CORPORATION

MANDATE

To assist in the development of trade between Canada and other nations.

BACKGROUND

Established in 1946, the Corporation serves as prime contractor when other countries wish to purchase goods and services from Canada on a government to government basis. As well, it assists in sales to international agencies.

CORPORATION DATA

HEAD OFFICE	50 O'Connor Street Metropolitan Life Building Ottawa, Ontario K1A 0S6
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
DATE AND MEANS OF INCORPORATION	May 1, 1946; by the *Canadian Commercial Corporation Act* (R.S.C. 1970, C. C-6).
CHIEF EXECUTIVE OFFICER	Hugh Mullington
CHAIRMAN	Vacant
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

At the end of the period	1985-86	1984-85	1983-84	1982-83
Total Assets	399.5	380.9	382.5	367.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	35.7	36.3	32.4	28.6
Cash from Canada in the period				
— budgetary	15.8	17.6	17.2	16.8
— non-budgetary	nil	nil	nil	nil

CANADIAN COMMERCIAL CORPORATION

AUDITOR'S REPORT

THE RIGHT HONOURABLE CHARLES JOSEPH CLARK, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1986 and the statements of operations and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canadian Commercial Corporation Act and by-laws of the Corporation.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Cash and short-term deposits	58,853	28,476
Deposit with Receiver General for Canada (Note 1)	8,000	8,000
Accounts receivable		
Foreign governments (Note 3)	117,228	148,805
Government of Canada—Parliamentary appropriations (Note 4)	1,089	1,530
Other	229	141
Advances to suppliers	10,284	3,413
Progress claims paid or due	203,773	190,505
	399,456	380,870

LIABILITIES	1986	1985
Accounts payable and accrued liabilities	121,991	133,480
Advances from customers	32,691	18,538
Progress payments received or due	202,395	189,135
Due to Government of Canada (Note 4)	3,525	1,443
Due to Defence Production Revolving Fund	539	1,417
Provision for additional contract costs (Note 5)	2,660	525
	363,801	344,538
EQUITY OF CANADA		
Paid in capital	10,000	10,000
Contributed surplus	10,000	10,000
Retained earnings	15,655	16,332
	35,655	36,332
	399,456	380,870

Certified correct:

F. O. KELLY
Comptroller

Approved by the Board:

H. J. MULLINGTON
President

JEAN-GUY CARRIER
Director

DAVID L. INGRAM
Director

CANADIAN COMMERCIAL CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Revenues		
Contract billings	763,453	716,278
Fees and other income	12	221
Interest income	3,580	3,022
Gain on foreign exchange	405	1,051
	767,450	720,572
Expenses		
Cost of contract billings	763,453	716,278
Additional contract costs	2,119	341
Bad debts	10	
Services provided by Supply and Services Canada	16,050	15,488
Administrative	2,029	1,773
Legal fees and expenses charged by Department of Justice (Note 6)	272	356
Other	20	48
	783,953	734,284
Net cost of operations	16,503	13,712
Parliamentary appropriations	15,826	17,617
	(677)	3,905
Retained earnings at beginning of the year	16,332	12,427
Retained earnings at end of the year	15,655	16,332

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Financing Activities		
Parliamentary appropriations		
Amount drawn down	15,826	17,617
Adjusted for decrease in receivable from Government of Canada	441	83
	16,267	17,700
Operating Activities		
Operations		
Net cost of operations	16,503	13,712
Adjustments for		
Operating balances from customers and to suppliers	(23,339)	14,026
Advances and progress claims from customers and to suppliers	(7,274)	(3,947)
Total cash used (provided)	(14,110)	23,791
Increase (decrease) in cash and cash equivalents	30,377	(6,091)
Cash and cash equivalents at beginning of year	36,476	42,567
Cash and cash equivalents at end of year	66,853	36,476
Represented by		
Cash and short-term deposits	58,853	28,476
Deposit with Receiver General for Canada	8,000	8,000
	66,853	36,476

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and operations

The Corporation was established in 1946 by the Canadian Commercial Corporation Act and is an agency Crown corporation listed in Part I, Schedule C of the Financial Administration Act. The Corporation is not subject to income taxes.

The Corporation acts as the prime contracting agency when other countries and international agencies wish to purchase products and services from Canada on a government-to-government basis.

Contracts are made with foreign governments and corresponding contracts are entered into with Canadian firms by the Corporation.

Supply and Services Canada provides contracting services to the Corporation at predetermined rates approved by Treasury Board, based on the amounts of contracts procured, and provides certain administrative functions at cost.

If the Minister so directs, the Corporation is required to pay to the Receiver General for Canada any funds that the Minister considers to be in excess of requirements. Any such payments are on deposit with the Receiver General for Canada and can, on the request and in the opinion of the Minister, be returned to the Corporation when required. During 1983-84, an amount of $8 million was paid by the Corporation to the Receiver General for Canada and no interest will accrue to the Corporation on such deposit.

2. Significant accounting policies

(a) Contract billings

Revenues from contracts are recorded at the time of delivery except in the case of contracts involving progress payments; in these cases, revenues are recorded at the time the progress payments become due from customers. Since title to work-in-progress covered by progress claims has not passed to customers, the Corporation sets up a corresponding liability and cost of contract billings. The Corporation records all progress claims by its suppliers as assets. These assets and liabilities are reduced, in accordance with contract terms, as deliveries are accepted.

(b) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Revenues and expenses are translated at the average exchange rates for the month in which the transactions occur. Gains and losses resulting from translations are shown in the statement of operations.

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the year in which the corresponding expenses are incurred but are drawn upon only as cash disbursements are made.

(d) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total obligation of the Corporation and are charged to income on a current basis.

3. Accounts receivable from foreign governments

As at March 31, 1986, the Corporation has provided $854,000 (1985—$844,000) to cover the possible non-collection of certain accounts receivable from a foreign government.

4. Government of Canada

As at March 31, 1986, funds to cover expenses of $1,089,000 applicable to 1985-86 appropriations had not been drawn and $3,525,000 had not been paid to various government departments.

5. Contractual obligations

As at March 31, 1986, the Corporation was obligated to fulfill contracts with customers amounting to $1,127 million (1985—$911 million).

CANADIAN COMMERCIAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

The Corporation is responsible to its customers for the performance of its suppliers and thus may incur additional contract costs on default of a supplier. A provision of $2,660,000 (1985—$525,000) has been made for estimated additional contract costs which may be incurred if certain suppliers are unable to meet their contractual obligations.

6. Legal fees and expenses charged by Department of Justice

The Corporation has been directed by Treasury Board to reimburse the Department of Justice for legal fees and expenses resulting from the action taken against the Corporation related to the contract referred to in Note 7(a). These costs amounted to $272,000 (1985—$356,000).

7. Contingencies

(a) The Corporation has been named defendant in a lawsuit instituted in 1975 alleging losses resulting from the termination of a portion of a contract and seeking damages of $6.8 million plus accrued interest and costs. Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of this suit is required.

(b) The Corporation has been named as defendant in legal proceedings instituted in 1985, alleging losses resulting from a breach of contract by the Corporation and seeking damages of $744,000. The action is being contested by the Corporation and the ultimate outcome is uncertain. A preliminary review of the facts and law by counsel indicates that there is no liability on the part of the Corporation. On the basis of that opinion, management is of the view that no provision for possible loss in respect to these proceedings is required.

8. Representative agreements

The Corporation had a representative agreement with Luis Kafie & CIA SA of Honduras to whom fees of $3,815 were paid during the year (1985—none).

Another representative agreement is in effect with Dismatica Industrial C.A. of Venezuela, to whom no fees were paid or became due during the year.

9. Subsequent event

As of April 1, 1986, the Corporation has accepted 93 employees from Supply and Services Canada with accrued annual leave of $207,000 and termination benefits of $620,000.

SUMMARY PAGE

CANADIAN DAIRY COMMISSION

MANDATE

To provide efficient producers of milk and cream with an opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality.

BACKGROUND

Established in 1966, the Corporation administers the following elements of the federal dairy program: calculation of Target Price for manufacturing milk and cream; market support for the Target Price through a nationwide offer to purchase butter and skim milk powder; payment of subsidy on eligible milk and cream shipments; international marketing of dairy products not required for domestic consumption; receipt of levies collected by provinces from farmers to finance the cost of exporting products surplus to domestic requirements; and coordination of national supply management of industrial milk production.

CORPORATION DATA

HEAD OFFICE	Pebb Building 2197 Riverside Drive Ottawa, Ontario, K1A 0Z2
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
DATE AND MEANS OF INCORPORATION	In 1966, by the *Canadian Dairy Commission Act* (R.S.C. 1970, C. C-7).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Roch Morin
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends July 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	333.6	304.0	360.5	296.1
Obligations to the private sector	58.2	60.6	56.5	50.2
Obligations to Canada	234.3	180.4	231.8	206.9
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— budgetary*	314.4	303.6	309.9	302.4
— non-budgetary, net	53.9	(51.3)	24.9	101.5

* Includes payments via Agricultural Stabilization Board.

CANADIAN DAIRY COMMISSION

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JULY 31, 1986
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN DAIRY COMMISSION—*Continued*

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1985 and the statements of dairy support program operations financed by Government of Canada and marketing operations and deficit financed by producers for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at July 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canadian Dairy Commission Act and the by-laws of the Commission.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
December 3, 1985

BALANCE SHEET AS AT JULY 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Accounts receivable		
Trade	23,688	40,911
Government of Canada	81,981	73,632
Producer levies	107,515	59,395
Inventories (Note 3)	119,996	128,614
Prepaid expense	382	1,453
	333,562	304,005

LIABILITIES	1985	1984
Accounts payable and accrued liabilities	28,827	61,037
Allowance for losses on commitments (Note 4)	7,972	13,561
Subsidies payable to producers	58,164	60,472
Loans from Government of Canada (Note 5)	238,599	182,516
	333,562	317,586
DEFICIT		
Deficit		(13,581)
	333,562	304,005

Approved:

G. CHOQUETTE
Chairman

E. G. HODGINS
Vice-Chairman

PAUL SIMARD
Director of Finance

CANADIAN DAIRY COMMISSION—*Continued*

STATEMENT OF DAIRY SUPPORT PROGRAM OPERATIONS FINANCED BY GOVERNMENT OF CANADA FOR THE YEAR ENDED JULY 31, 1985
(in thousands of dollars)

	1985	1984
Subsidies to producers of industrial milk and cream (Schedule A)	283,612	276,951
Expenses related to marketing operations		
Interest	18,267	11,940
Freight	3,264	4,130
Storage	3,122	3,174
Handling	484	999
Miscellaneous	277	357
	25,414	20,600
Administrative expenses (Schedule B)	3,668	4,267
Research	1,661	1,699
Cost of dairy support program operations	314,355	303,517
Financing by Government of Canada (Note 6)		
Agricultural Stabilization Board	309,026	297,551
Parliamentary appropriation	5,177	5,702
Government departments which provided services without charge	152	264
	314,355	303,517

STATEMENT OF MARKETING OPERATIONS AND DEFICIT FINANCED BY PRODUCERS FOR THE YEAR ENDED JULY 31, 1985
(in thousands of dollars)

	1985	1984
Sales	338,916	320,290
Cost of goods sold	578,766	553,416
Loss on sales	239,850	233,126
Expenses and assistance		
Dairy product assistance	37,855	22,729
Carrying charges	10,554	8,184
Agents' commissions (Note 7)	5,690	4,478
Provision for doubtful accounts	2,300	
Donation to Ethiopia	290	
Capital assistance recoveries (Note 8)	(978)	(747)
Advertising and promotion		2,724
Capital assistance (Note 8)		571
	55,711	37,939
Cost of marketing operations before financing	295,561	271,065
Financing by Producers' levies (Note 6)		
Industrial milk (Schedule C)	274,720	233,418
Fluid milk (Schedule D)	7,497	6,883
	282,217	240,301
Government of Canada (Note 9)	2,564	10,050
	284,781	250,351
Deficiency of financing over cost of marketing operations (Schedule E)	10,780	20,714
Deficit (surplus) at beginning of year	13,581	(7,133)
	24,361	13,581
Deficit recoverable from producers	24,361	
Deficit at end of year		13,581

NOTES TO FINANCIAL STATEMENTS JULY 31, 1985

1. The Commission

The Canadian Dairy Commission is a Crown corporation named in Schedule C, Part I of the Financial Administration Act and is not subject to the provisions of the Income Tax Act. The objectives of the Commission, as established by the Canadian Dairy Commission Act 1966-67, are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

2. Significant accounting policies

Foreign currency translation

Each asset, liability, revenue or expense arising from a foreign currency transaction is translated into Canadian dollars at the exchange rate in effect at the date of transaction. Monetary items denominated in a foreign currency at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Any exchange loss or gain, arising on translation or settlement of a foreign currency item, is charged to marketing operations financed by producers except for unrealized gains and losses arising from the translation of long-term monetary assets which are deferred and amortized over the ascertainable lives of the related items.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Fixed assets

Acquisitions of furniture and equipment are not significant and are charged to administrative expenses in the year of purchase.

Purchase commitments

Losses on commitments to purchase surplus butter and skim milk powder at Canadian support prices and other dairy products at negotiated contract prices, which are usually higher than export prices, are charged to marketing operations financed by producers at the time the commitment is made.

3. Inventories

	1985	1984
	(in thousands of dollars)	
Cost		
Butter	106,559	128,327
Skim milk powder	57,257	51,627
Other dairy products	33,440	14,854
	197,256	194,808
Less allowance for write down		
Butter	23,457	30,080
Skim milk powder	38,798	31,900
Other dairy products	15,005	4,214
	77,260	66,194
	119,996	128,614

Inventories which are carried at cost have been adjusted as the prices for surplus butter, skim milk powder and other dairy products (including evaporated milk, whole milk powder and unsalted butter) on the export market are lower than on the domestic market resulting in net realizable value being less than the Canadian support prices and costs. The provision for inventory write down has been charged to marketing operations (cost of sales) financed by producers.

CANADIAN DAIRY COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1985—*Concluded*

4. Commitments

As at July 31, 1985, the Commission was committed to purchase butter and skim milk powder, produced prior to that date, at Canadian support prices and other dairy products at negotiated contract prices for approximately $11.9 million (1984—$23.4 million). Losses which may result from these purchases at higher than export prices have been estimated at approximately $7.9 million (1984—$13.6 million) requiring a decrease in the allowance during the year of approximately $5.6 million (1984—increase $5.7 million) which has been credited and charged, respectively, to cost of goods sold on the statement of marketing operations and deficit financed by producers.

5. Loans from Government of Canada

These loans, to finance the purchase of dairy products, bear interest at rates varying from 9.375% to 12.375% per annum (1984—9.625% to 13.00%). There are no specific terms of repayment and interest, calculated on a simple basis, is paid at the time of any principal repayment.

Loan transactions are summarized as follows:

	1985	1984
	(in thousands of dollars)	
Balance at beginning of year	182,516	231,767
Borrowings	497,236	457,639
Repayments	(445,452)	(508,984)
Accrued interest at end of year	4,299	2,094
Balance at end of year	238,599	182,516

There is a statutory limit of $300 million on borrowings by the Commission from the Government of Canada.

6. Financing

Government of Canada

The Agricultural Stabilization Board, through Vote 15, provides financing to the Commission for the benefit of producers for the purpose of stabilizing the price of industrial milk and cream. During the year ended July 31, 1985, financing for this purpose amounted to $311.6 million, of which $309.0 million was credited to dairy support program operations and $2.6 million (see Note 9) was credited to marketing operations. Administrative and research expenses are financed by Agriculture Vote 45.

Producers

Producers are responsible for the cost of disposal of surplus products, including all losses on special export production under the export quota program, and for marketing costs attributable to surplus production. These costs are financed through producer levies which are charged and collected by the provincial marketing boards and agencies and remitted to the Commission.

Any surplus in marketing operations up to $10 million is not to be refunded to producers or taken into account when setting levy rates for the following year. The treatment of any excess over $10 million is to be determined by the Canadian Milk Supply Management Committee.

Interest expense and carrying charges associated with the purchase of butter and skim milk powder produced in excess of the Canadian requirement of butterfat are financed by producers.

7. Agents' commissions

The Commission has used the services of agents for sales in connection with marketing of dairy products on the export market and commissions were as follows:

	1985	1984
	(in thousands of dollars)	
Coop Fédérée de Québec, Canada	2,401	2,578
L&M Exports Inc., Canada	2,594	943
Intercontinental, Mexico	535	355
Gestion Y. Dessarrollo—Commercial S.A., Peru	146	395
Canada Expa (1980) Inc., Canada	14	184
Gerber Agri-Export, Canada		23
	5,690	4,478

8. Capital assistance

In a program to export whole milk products, up to a maximum of 10% of Canadian requirements or a maximum of 4.4 million hectolitres of milk as agreed by the Canadian Milk Supply Management Committee and Government, the Commission has contributed to the construction of two processing plants for evaporated milk and one processing plant for instantized whole milk powder.

The capital assistance, totalling $22.7 million, commenced in 1980 and was financed by producers. This cost is estimated to be reduced to $17.7 million over a period of six years from 1980 through the recovery of the residual value of the plant and equipment, including a reduction in price for a maximum number of cases to be purchased, and grants from the Government of Canada. Recoveries to date amounted to $3.9 million, (1984—$2.9 million).

9. British Columbia Milk Board

Effective November 1, 1984, the British Columbia Milk Board rejoined the Comprehensive Milk Marketing Plan. During the year ended July 31, 1985, the Board did not remit levies to the Commission for the period August to October 1984. Levies on milk production during this period would have amounted to $2.6 million. An amount of $2.6 million (1984—$10.1 million), equivalent to subsidies which would have been paid by the Government of Canada on milk production in British Columbia, has been credited to marketing operations financed by producers.

10. Financial statement presentation

A statement of changes in financial position has not been included because, in the opinion of management, it would not provide any useful additional information. Certain 1984 items have been reclassified to conform with the presentation adopted in the current year.

CANADIAN DAIRY COMMISSION—*Continued*

SUBSIDIES TO PRODUCERS OF INDUSTRIAL MILK AND CREAM
FOR THE YEAR ENDED JULY 31, 1985

SCHEDULE A

	Eligible Shipments		Subsidies	
	1985	1984	1985	1984
	(in thousands of kilograms)		(in thousands of dollars)	
Prince Edward Island	3,108	3,220	5,206	5,394
Nova Scotia	2,137	2,134	3,578	3,574
New Brunswick	2,257	2,244	3,780	3,758
Quebec	80,962	81,383	135,611	136,316
Ontario	53,729	53,993	89,996	90,438
Manitoba	6,594	6,595	11,044	11,047
Saskatchewan	4,411	4,413	7,388	7,392
Alberta	11,427	11,335	19,140	18,986
British Columbia (Note 9)	6,229	6,027	7,869	46
	170,854	171,344	283,612	276,951

ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED JULY 31, 1985
(in thousands of dollars)

SCHEDULE B

	1985	1984
Salaries	2,031	1,979
Transportation and communications	410	345
Professional and special services	264	731
Other personnel costs	264	287
Remuneration of members of the Commission	191	190
Rentals	183	190
Data processing and cheque issue services	152	264
Acquisition of furniture and equipment	96	163
Utilities, materials and supplies	54	75
Repairs and maintenance	22	41
Miscellaneous	1	2
	3,668	4,267

PRODUCER LEVIES ON INDUSTRIAL MILK
FOR THE YEAR ENDED JULY 31, 1985

SCHEDULE C

	Milk Shipments		Producer Levies					
			In Quota		Over Quota		Total	
	1985	1984	1985	1984	1985	1984	1985	1984
	(in thousands of litres)		(in thousands of dollars)					
Prince Edward Island	75,998	78,355	3,678	4,027			3,678	4,027
Nova Scotia	52,930	52,385	2,977	2,693	468	129	3,445	2,822
New Brunswick	54,905	52,897	3,122	2,719	248		3,370	2,719
Quebec	2,243,797	2,250,749	128,011	115,688	6,686		134,697	115,688
Ontario	1,321,949	1,311,443	74,630	67,408	9,780	10,394	84,410	77,802
Manitoba	153,566	150,858	8,680	7,754	1,070	549	9,750	8,303
Saskatchewan	101,510	100,421	5,775	5,162	444	980	6,219	6,142
Alberta	287,020	280,655	16,232	14,426	1,880		18,112	14,426
British Columbia (Note 9)	175,253	158,479	7,177	118	3,862	1,371	11,039	1,489
	4,466,928	4,436,242	250,282	219,995	24,438	13,423	274,720	233,418

PRODUCER LEVIES ON FLUID MILK
FOR THE YEAR ENDED JULY 31, 1985

SCHEDULE D

	Sales		Producer Levies*	
	1985	1984	1985	1984
	(in thousands of litres)		(in thousands of dollars)	
Prince Edward Island	13,509	13,396	41	40
Nova Scotia	114,916	114,659	347	346
New Brunswick	69,818	70,509	210	213
Quebec	655,236	654,018	1,980	1,917
Ontario	954,071	972,777	2,879	2,986
Manitoba	103,814	103,702	314	315
Saskatchewan	97,876	98,425	293	289
Alberta	253,457	256,175	758	777
British Columbia (Note 9)	303,183	303,509	675	
	2,565,880	2,587,170	7,497	6,883

*Calculated at 5% of subsidy rate of $6.03 per hectolitre of sales.

CANADIAN DAIRY COMMISSION—*Concluded*

MARKETING OPERATIONS FINANCED BY PRODUCERS FOR THE YEAR ENDED JULY 31, 1985

SCHEDULE E

	1985						1984			
	Domestic	Export					Domestic	Export		
	Butter	Skim Milk Powder	Evaporated Milk	Other Products*	Total	Total	Butter	Skim Milk Powder	Evaporated Milk	Others Products*
					(in thousands of dollars)					
Sales	134,516	71,916	119,931	12,553	338,916	320,290	124,761	77,978	94,236	23,315
Cost of goods sold	131,016	212,028	195,113	29,543	567,700	538,831	119,975	224,972	144,371	49,513
Allowance for inventory write down	(6,623)	6,898	8,845	1,946	11,066	14,585	5,369	7,509	1,719	(12)
	124,393	218,926	203,958	31,489	578,766	553,416	125,344	232,481	146,090	49,501
(Profit) loss on sales	(10,123)	147,010	84,027	18,936	239,850	233,126	583	154,503	51,854	26,186
Expenses and assistance										
Dairy product assistance	335	16,833	93	20,594	37,855	22,729	29	14,762	22	7,916
Carrying charges		1,959	8,176	419	10,554	8,184		2,918	4,463	803
Agents' commissions		651	4,707	332	5,690	4,478		750	3,125	603
Provision for doubtful accounts			1,700	600	2,300					
Donation to Ethiopia			290		290					
Capital assistance recoveries			(495)	(483)	(978)	(747)			(264)	(483)
Advertising and promotion						2,724				2,724
Capital assistance						571			571	
	335	19,443	14,471	21,462	55,711	37,939	29	18,430	7,917	11,563
Cost of marketing operations before financing	(9,788)	166,453	98,498	40,398	295,561	271,065	612	172,933	59,771	37,749
Financing					284,781	250,351				
Deficiency of financing over cost of marketing operations					10,780	20,714				

	Volume (in millions)				Volume (in millions)			
	Kilograms	Kilograms	Cases	Kilograms	Kilograms	Kilograms	Cases	Kilograms
Sales	29.5	75.8	7.1	6.0	28.0	78.2	5.3	10.4
Purchases	23.5	76.9	7.6	6.7	26.6	82.0	5.2	10.0

*Includes whole milk powder and cheese.

SUMMARY PAGE

CANADIAN FILM DEVELOPMENT CORPORATION

MANDATE

To foster and promote the development of a feature film industry in Canada. To administer the Canadian Broadcast Program Development Fund for private sector development of television productions of drama, children's programming and variety, meeting specific standards of Canadian context.

BACKGROUND

The scale of the Corporation's activities has increased since 1981 with the inception of new government programs in support of the domestic television productions industry.

CORPORATION DATA

HEAD OFFICE	National Bank Tower 600 de la Gauchetière Street, West Montreal, Quebec H3B 4L2
STATUS	— not an agent of Her Majesty — exempted from Divisions I to IV of Part XII of the *Financial Administration Act*; subject to Part VIII of this Act as it read immediately before the (1984) repeal thereof.
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
DATE AND MEANS OF INCORPORATION	1967, by *The Canadian Film Development Corporation Act*, (R.S.C. 1970, C.8)
CHIEF EXECUTIVE OFFICER	Peter Pearson
CHAIRMAN	Jean Sirois
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	13.0	12.2	7.9	4.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	4.0	4.0
Equity of Canada	10.1	8.2	2.7	0.4
Cash from Canada in the period				
— budgetary	75.9	46.6	16.3	4.5
— non-budgetary, net of repayments	—	(2.7)	negl.	(0.6)

CANADIAN FILM DEVELOPMENT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE MARCEL MASSE, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1986 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canadian Film Development Corporation Act and the by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Loans to producers		
Feature films	3,023,855	3,205,805
Canadian programming	839,600	1,606,284
Parliamentary appropriation receivable (Note 3)	8,186,552	6,329,318
Accounts receivable	243,767	361,319
Prepaid expenses	135,513	109,667
	12,429,287	11,612,393
Fixed assets (Note 4)	541,990	571,183
	12,971,277	12,183,576

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable	2,702,054	3,771,564
Provision for employee termination benefits	175,500	202,000
	2,877,554	3,973,564
EQUITY OF CANADA		
Equity of Canada	10,093,723	8,210,012
	12,971,277	12,183,576

Approved by the Board:

EDWARD PRÉVOST
President

Approved by Management:

PETER PEARSON
Executive Director

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986			1985
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Assistance expenses (Note 5)				
English production	44,424,063	1,543,289	45,967,352	27,394,298
French production	20,224,541	1,052,532	21,277,073	13,049,405
Marketing and distribution		3,763,028	3,763,028	2,999,291
Development of the industry		1,387,988	1,387,988	1,771,825
	64,648,604	7,746,837	72,395,441	45,214,819
Revenues				
Interest on loans to producers	141,198	359,259	500,457	670,298
Management fees		30,099	30,099	1,248,688
	141,198	389,358	530,556	1,918,986
Cost of operations before administration expenses	64,507,406	7,357,479	71,864,885	43,295,833
Administration expenses (Note 6)			1,973,711	1,759,093
Cost of operations for the year			73,838,596	45,054,926

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Operating activities		
Cost of operations for the year	(73,838,596)	(45,054,926)
Items not affecting liquidity		
Depreciation	126,246	134,348
Increase in the provision for employee termination benefits	(26,500)	111,970
	(73,738,850)	(44,808,608)
Net change in non liquidity items of working capital related to operations	(977,804)	(1,524,044)
	(74,716,654)	(46,332,652)
Investing activities		
Loans to producers		
Investments	(3,753,500)	(5,831,116)
Reimbursements	4,483,934	5,249,170
Write-offs	218,200	70,636
	948,634	(511,310)
Acquisition of fixed assets	(97,053)	(344,037)
	851,581	(855,347)
Financing activities		
Parliamentary appropriation	75,722,307	46,565,289
Waiver of the obligation to reimburse an amount due to Canada		4,000,000
	75,722,307	50,565,289
Parliamentary appropriation receivable		
Increase for the year	1,857,234	3,377,290
Balance at beginning of the year	6,329,318	2,952,028
Balance at end of the year	8,186,552	6,329,318

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance at beginning of the year	8,210,012	2,699,649
Parliamentary appropriation	75,722,307	46,565,289
Waiver of the obligation to reimburse an amount due to Canada		4,000,000
	83,932,319	53,264,938
Cost of operations for the year	73,838,596	45,054,926
Balance at end of the year	10,093,723	8,210,012

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and activities

The Corporation was established in 1967 by the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. The Corporation has since been charged with the administration of the Canadian Broadcast Program Development Fund, established on July 1, 1983, within the framework of the Broadcasting Strategy for Canada as well as with the management of various new programs established under the National Film and Video Policy of May 1984.

The Corporation is a Crown corporation subject to the provisions of Part VIII of the Financial Administration Act as it read before its repeal and as if it continued to be named in Schedule C of the Act.

2. Significant accounting policies

(a) Liquidity

The financial operations of the Corporation are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, its liquidity consists of a parliamentary appropriation receivable.

(b) Loans to producers

Loans advanced to producers of feature films and Canadian programming are shown on the balance sheet at their face value, less an allowance for losses.

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

(c) Investments

Funds advanced to producers of feature films and Canadian programming, in return for a share in the proceeds from such productions, are expensed as assistance to productions in the year in which the advances are made.

All proceeds, up to the amount of the related investment, are credited to expenses as a reduction of production assistance expenses made during the year. Any amount in excess thereof is accounted for as revenues.

(d) Fixed assets

Fixed assets are recorded at cost.

Depreciation of furniture and equipment is provided for, using the diminishing-balance method, at the annual rate of 20%. Leasehold improvements are amortized, using the straight-line method, based on the terms of the leases.

(e) Parliamentary appropriation

The parliamentary appropriation voted to the Corporation for its objectives comprises a non lapsing amount for the development of a feature film industry and another lapsing amount for the production of Canadian programming. The unlapsed parliamentary appropriation is credited to the Equity of Canada. The admissible unlapsed amount not used at the end of the year is presented on the balance sheet as a parliamentary appropriation receivable.

(f) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Parliamentary appropriation receivable

	1986	1985
	$	$
Development of the feature film industry	5,153,899	3,260,028
Canadian programming production	2,056,508	2,275,095
Interim financing to producers and distributors of feature films	976,145	794,195
	8,186,552	6,329,318

4. Fixed assets

	1986			1985
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Furniture and equipment	809,484	386,954	422,530	453,541
Leasehold improvements	155,563	36,103	119,460	104,451
Automobile				13,191
	965,047	423,057	541,990	571,183

5. Assistance expenses

	1986			1985
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Investments	64,472,061	6,007,078	70,479,139	43,359,114
Proceeds from investments	(1,398,146)	(1,864,821)	(3,262,967)	(2,014,594)
Loans written-off		218,200	218,200	70,636
Reimbursements of loans previously written-off		(72,628)	(72,628)	(478,776)
	63,073,915	4,287,829	67,361,744	40,936,380
Operating expenses (Note 6)	1,574,689	3,459,008	5,033,697	4,278,439
	64,648,604	7,746,837	72,395,441	45,214,819

6. Operating expenses

	1986	1985
	$	$
Salaries and employee benefits	3,297,920	2,997,573
Rent, taxes, heating and electricity	884,671	686,691
Printing, postage and office expenses	609,165	531,097
Advertising and hospitality	467,913	293,485
Travel	412,153	345,908
Professional services	392,926	379,427
Consultants' fees	373,147	374,500
Telephone and telex	234,511	149,390
Depreciation	126,246	134,348
Relocation expenses	113,010	51,261
Films and subtitling of films	92,726	83,461
Financing costs	3,020	10,391
	7,007,408	6,037,532
Portion applicable to assistance expenses (Note 5)	5,033,697	4,278,439
Portion applicable to administration expenses	1,973,711	1,759,093

7. Commitments

As at March 31, 1986, the Corporation is contractually committed to advance funds totalling $11,606,894 as loans and investments, of which $4,748,838 are for French productions and $6,858,056 are for English productions. Further, it has accepted financing projects that may call for disbursements of approximately $6.3 million of which $1.5 million are for French productions and $4.8 million are for English productions.

The Corporation has entered into long-term leases for the rental of office space and equipment used in its operations. The aggregate minimum annual rentals payable during subsequent years are as follows:

	$
1987	801,865
1988	755,966
1989	771,886
1990	791,108
1991	731,365
1992-96	1,937,311
	5,789,501

8. New government initiative

In the Budget Papers tabled on February 26, 1986, the Minister of Finance announced a new government initiative, to be administered by the Corporation, whereby $33 million will be provided in 1986-87 to support the production and distribution of high quality Canadian feature films in domestic and international markets. Funds, largely through the provision of capital, will be used to support all phases of the production and marketing of Canadian films. As at June 10, 1986, this new program had not yet been officially authorized.

SUMMARY PAGE

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

MANDATE

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective, with particular emphasis on arms control, disarmament, defence and conflict resolution.

BACKGROUND

The Corporation was established in 1984 by special Act of Parliament. Under Bill C-69, which received Royal Assent on October 29, 1985, the Corporation was given status, under the *Financial Administration Act*, resembling that of the cultural Crown corporations, being exempt from most provisions of Part XII of the Act. The Corporation is authorized to fulfill its mandate by the following means:

(a) foster, fund and conduct research;
(b) promote scholarship;
(c) study and prepare ideas and policies; and
(d) collect and disseminate information on, and encourage public discussion as they relate to matters of international peace and security.

CORPORATION DATA

HEAD OFFICE	307 Gilmour Street Ottawa, Ontario K2P 0P7
STATUS	— not an agent of Her Majesty — exempt from Divs. I to IV of Part XII of the *FAA* by s. 96(1) of that Act.
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
DATE AND MEANS OF INCORPORATION	August 15, 1984; by the *Canadian Institute for International Peace and Security Act*, (S.C. 1983-84, C.37)
CHIEF EXECUTIVE OFFICER	Geoffrey Pearson
CHAIRMAN	William H. Barton
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	6 Months to March 31, 1985
At the end of the period		
Total Assets	1.9	1.3
Obligations to the private sector	nil	nil
Obligations to Canada	nil	nil
Equity of Canada	1.7	1.2
Cash from Canada in the period		
— budgetary	2.5	1.5
— non-budgetary	nil	nil

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

AND

TO THE RIGHT HONOURABLE CHARLES JOSEPH CLARK, P.C., M.P. SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Institute for International Peace and Security as at March 31, 1986 and the statements of operations and equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Cash and term deposits	1,124,197	224,330
Canada treasury bills	499,789	1,026,247
Accrued interest	11,692	26,147
Prepaid expenses	75,896	51,829
	1,711,574	1,328,553
Fixed (Note 3)	140,994	3,585
	1,852,568	1,332,138

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued charges	111,223	96,183
EQUITY OF CANADA		
Equity of Canada	1,741,345	1,235,955
	1,852,568	1,332,138

Approved by:

WILLIAM H. BARTON
Chairman of the Board

GEOFFREY A.H. PEARSON
Executive Director

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Continued*

STATEMENT OF OPERATIONS AND EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1986

	1986 (12 months)	1985 (6 months)
	$	$
Expenses (Schedule)		
Programmes		
Public programmes	683,478	14,200
Research	547,381	28,484
Information systems	117,267	9,509
	1,348,126	52,193
Administration and support		
Administration	544,187	108,049
Executive	195,268	33,276
Board of Directors	132,774	132,704
	872,229	274,029
	2,220,355	326,222
Revenue		
Interest income	225,745	62,177
Net cost of operations	1,994,610	264,045
Parliamentary appropriation	2,500,000	1,500,000
Excess of parliamentary appropriation over net cost of operations	505,390	1,235,955
Equity of Canada at the beginning of the year	1,235,955	
Equity of Canada at the end of the year	1,741,345	1,235,955

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986 (12 months)	1985 (6 months)
	$	$
Operating Activities		
Cash used by operations		
Net cost of operations	1,994,610	264,045
Item not requiring an outlay of funds		
Depreciation of fixed assets	(35,472)	(897)
	1,959,138	263,148
Accounts payable and accrued charges	(15,040)	(96,183)
Accrued interest	(14,455)	26,147
Prepaid expenses	24,067	51,829
	1,953,710	244,941
Investing Activities		
Acquisition of office furniture, equipment and leasehold improvements	172,881	4,482
Financing Activities		
Parliamentary appropriation	(2,500,000)	(1,500,000)
Increase during the year	373,409	1,250,577
Balance at the beginning of the year	1,250,577	
Balance at the end of the year	1,623,986	1,250,577

The balance includes cash, term deposits and Canada treasury bills.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and operations

The Institute was established in June 1984 under the Canadian Institute for International Peace and Security Act and commenced operations on October 1, 1984.

During the year, the Constitutional Act of the Institute was amended by Bill C-69. It is now an exempted Crown corporation and has been removed from Schedule C of the Financial Administration Act. Furthermore, this Bill modified the French version of the Institute from "Institut canadien pour la paix et la sécurité mondiales" to "Institut canadien pour la paix et la sécurité internationales".

The purpose of the Institute is to increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective with particular emphasis on arms control, disarmament, defence and conflict resolution, and to:

(a) foster, fund and conduct research on matters relating to international peace and security;

(b) promote scholarship in matters relating to international peace and security;

(c) study and propose ideas and policies for the enhancement of international peace and security; and

(d) collect and disseminate information on, and encourage public discussion of, issues of international peace and security.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. The main principles followed are:

(a) Fixed assets

Fixed assets are recorded at cost. Office furniture and equipment are depreciated on the straight-line basis at an annual rate of 20%. Leasehold improvements are amortized, using the straight-line method, based on the duration of the lease.

(b) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Institute's contributions are equal to the contributions paid by its employees in respect of current services. These contributions represent the total liability of the Institute in respect of the pension plan and are recorded as expenses in the same period as the employees' services are rendered.

(c) Income taxes

The Institute is exempt from any liability for income taxes.

(d) Parliamentary appropriation

Parliamentary appropriation is recorded in the accounts on an accrual basis. Furthermore, the Act states that the Institute shall be paid from the Consolidated Revenue Fund the following sums:

	$
1986-87	3 million
1987-88	4 million
1988-89	5 million
thereafter	5 million or such greater amount as may be appropriated by Parliament.

(e) Grants

The Institute recognizes its liability for a grant upon the conditions of the agreement being met by the recipient of the grant.

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

3. Fixed assets

	1986			1985
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	$	$	$	$
Office furniture	118,877	24,123	94,754	1,392
Equipment	35,209	7,590	27,619	2,193
Leasehold improvements	23,276	4,655	18,621	
	177,362	36,368	140,994	3,585

4. Commitments

Lease

The Institute entered into a five-year lease agreement for the rental of office premises on May 1, 1985. The Institute can renew the lease agreement for an additional five-year period. The minimum annual rent for the next four years is $120,000.

Grants

The Institute is committed to make payments totalling up to $188,386 during the next fiscal year subject to compliance by recipients with the terms of the agreements.

SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1986

	Programmes				Administration and Support					
	Public Programmes	Research	Information Systems	Total	Administration	Executive	Board of Directors	Total	1986 (12 months)	1985 (6 months)
	$	$	$	$	$	$	$	$	$	$
Personnel	149,087	207,229	68,969	425,285	157,910	178,428		336,338	761,623	100,815
Grants	434,017	271,432		705,449					705,449	
Transportation and communications	17,385	16,138	9,837	43,360	52,989	10,469	65,200	128,658	172,018	61,661
Rentals					169,868			169,868	169,868	23,597
Materiel and supplies			28,739	28,739	54,434			54,434	83,173	9,143
Publications	75,140	5,407		80,547					80,547	4,779
Professional and special services	6,961	5,902	9,722	22,585	25,972	6,371	7,389	39,732	62,317	37,551
Directors' fees							60,185	60,185	60,185	84,350
Purchased repair and upkeep					45,527			45,527	45,527	777
Conferences, workshops and seminars	888	41,273		42,161					42,161	
Depreciation of fixed assets					35,472			35,472	35,472	897
Miscellaneous					2,015			2,015	2,015	2,652
	683,478	547,381	117,267	1,348,126	544,187	195,268	132,774	872,229	2,220,355	326,222

SCHEDULE OF GRANTS
FOR THE YEAR ENDED MARCH 31, 1986

	Disbursed	Committed	Total
	$	$	$
Research	271,432	153,686	425,118
Public programmes	434,017	34,700	468,717
	705,449	188,386	893,835

SUMMARY PAGE

CANADIAN LIVESTOCK FEED BOARD

MANDATE

To ensure availability of adequate feed grain to meet the needs of livestock feeders, availability of adequate storage for feed grain in Eastern Canada; reasonable stability in prices for feed grain in Eastern Canada, British Columbia and the Yukon and Northwest Territories; fair equalization of feed grain prices in those regions.

BACKGROUND

Established in 1967, the Board has executed its mandate by subsidizing the transportation costs of feed grain, by paying the carrying charges on local dealer inventories to promote local feed grain security and by administering a program for the construction and expansion of feed grain storage elevators. Its programs are financed by budgetary payments from Canada.

CORPORATION DATA

HEAD OFFICE	Suite 400 5180 Queen Mary Road Montreal, Quebec H3W 3E7
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Charles Mayer, P.C., M.P. Minister of State (Canadian Wheat Board)
DEPARTMENT	Agriculture
DATE AND MEANS OF INCORPORATION	In 1967, pursuant to the *Livestock Feed Assistance Act*, (R.S.C. 1970 C. L-9).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Denis Ethier
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	2.5	2.9	2.4	2.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.5	0.7	0.4	0.6
Cash from Canada in the period				
— budgetary	16.8	18.6	16.7	15.4
— non-budgetary	nil	nil	nil	nil

CANADIAN LIVESTOCK FEED BOARD

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE
AND THE
CANADIAN LIVESTOCK FEED BOARD

I have examined the balance sheet of the Canadian Livestock Feed Board as at March 31, 1986 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Livestock Feed Assistance Act and regulations and the by-laws of the Board.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Accounts receivable	10,982	18,726
Parliamentary appropriations receivable	1,848,414	2,116,026
	1,859,396	2,134,752
Amounts recoverable under the new inland elevator construction assistance program (Note 3)	611,207	811,426
	2,470,603	2,946,178

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable	81,732	112,350
Contributions payable	1,806,266	2,037,519
	1,887,998	2,149,869
Provision for employee termination benefits	108,100	101,809
	1,996,098	2,251,678
EQUITY OF CANADA		
Equity of Canada	474,505	694,500
	2,470,603	2,946,178

Approved by Management:

PIERRE MORIN
Director of Finance

Approved by the Board:

DENIS ÉTHIER
Chairman

CANADIAN LIVESTOCK FEED BOARD—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Contributions		
Feed freight assistance	15,430,226	16,547,673
New inland elevator construction assistance (Note 3)	13,000	86,262
Local feed grain security assistance		292,030
	15,443,226	16,925,965
Administrative expenses		
Salaries and employee benefits	903,842	895,467
Rentals	83,449	75,112
Travel	76,760	94,644
Stationery and office supplies	57,750	54,936
Telephone	54,223	57,395
Publication of reports	43,981	32,705
Postage	43,942	38,804
Professional and special services	35,968	36,583
Equipment and office furniture	14,234	36,077
Electricity	9,848	8,152
Advisory committee fees	3,250	3,500
Accounting and cheque issue services	3,000	70,400
Office renovations		11,000
Miscellaneous	7,100	13,298
	1,337,347	1,428,073
Cost of operations for the year	16,780,573	18,354,038

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance at beginning of the year	694,500	359,471
Parliamentary appropriations	16,557,578	18,618,667
Services provided without charge by a government department	3,000	70,400
	17,255,078	19,048,538
Cost of operations for the year	16,780,573	18,354,038
Balance at end of the year	474,505	694,500

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Operating activities		
Cost of operations for the year	16,780,573	18,354,038
Items not affecting liquidity		
Provision for losses in respect of amounts recoverable under the new inland elevator construction assistance program	(13,000)	(86,262)
Services provided without charge by a government department	(3,000)	(70,400)
Increase in the provision for employee termination benefits	(6,291)	(2,428)
	16,758,282	18,194,948
Increase (decrease) in accounts receivable	(7,744)	8,941
Decrease (increase) in accounts payable	30,618	(8,496)
Decrease (increase) in contributions payable	231,253	(159,574)
	17,012,409	18,035,819
Financing activities		
Parliamentary appropriations	(16,557,578)	(18,618,667)
Investing activities		
Amounts recovered under the new inland elevator construction assistance program	(187,219)	(37,840)
Parliamentary appropriations receivable		
Increase (decrease) for the year	(267,612)	620,688
Balance at beginning of the year	2,116,026	1,495,338
Balance at end of the year	1,848,414	2,116,026

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and objectives

   The Board, a Crown corporation named in Part I of Schedule C to the Financial Administration Act, was established in 1967 under the Livestock Feed Assistance Act with the objective of ensuring:

   — the availability of feed grain to meet the needs of livestock feeders;

   — the availability of adequate storage space in Eastern Canada for feed grain to meet the needs of livestock feeders; and

   — reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories.

2. Significant accounting policies

   (a) Liquidity

   The financial operations of the Board are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, its liquidity consists of parliamentary appropriations receivable or payable.

   (b) Contributions

   Feed freight assistance is charged to operations in the year in which shipments are made.

   Local feed grain security assistance is charged to operations in the year in which admissible costs are incurred by recipients. This program terminated on March 31, 1985.

   Write-offs or provisions for losses of amounts recoverable under the new inland elevator construction assistance program are charged to operations in the year in which collection is considered doubtful.

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

(c) Capital expenditures

Purchases of equipment, office furniture, vehicles and costs of office renovations are expensed in the year of acquisition.

(d) Parliamentary appropriations

Parliamentary appropriations are recorded in the Statement of Equity of Canada for the year to which they apply.

(e) Services provided without charge

An estimated amount for services provided without charge by a government department is included in expenses with an offset to the equity of Canada.

(f) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Amounts recoverable under the new inland elevator construction assistance program

Under the new inland elevator construction assistance program, the Board contributed towards certain construction cost. As at March 31, 1983, all contributions by the Board had been paid to operators of the elevators. These operators are called upon to reimburse, without interest, part of the contributions received. Reimbursements are based on stored quantities from the fourth to the tenth year of operation of the new facility without exceeding 40% of the contribution received.

As at March 31, 1986, the Board estimates that the amounts that will be recovered, net of a provision for losses, total $611,207 ($811,426 as at March 31, 1985). Because of the basis for the calculation of reimbursements, it is not possible to determine the amounts that will be recovered during each applicable year.

SUMMARY PAGE

CANADIAN NATIONAL RAILWAY COMPANY

MANDATE

To operate a national railway system and other transportation and related services, including water transportation, trucking, telecommunications and hotels.

BACKGROUND

The Corporation was created out of more than 200 companies, many of them insolvent; its creation avoided the emergence of a monopoly in railway transport. Its role was to mold a number of railway companies into one strong and commercial-competitive system, serving the entire nation. It was recapitalized in 1937, in 1952 and again in 1978. Since 1976, with the exception of 1982, the Corporation has operated profitably.

CORPORATION DATA

HEAD OFFICE	935 de la Gauchetière Street West Montreal, Quebec H3B2M9
STATUS	—Schedule C, Part II —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	By the *Canadian National Railway Act* 1919 which was superseded by the 1955 Act of the same name (R.S.C. 1970, Chap. C-10).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	J. Maurice LeClair
PRESIDENT AND CHIEF OPERATING OFFICER	Ronald E. Lawless
AUDITOR	Coopers and Lybrand, Touche Ross and Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985**	1984	1983	1982
At the end of the year				
Total Assets	8,139	7,467	6,790	6,336
Obligations to the private sector	3,217	2,696	2,269	2,314
Obligation to Canada	266	274	283	290
Equity of Canada	3,418	3,324	3,113	2,841
Cash from Canada in the year				
—budgetary*	9	7**	175	173
—non-budgetary	nil	18	102	4

*Does not include payments of a kind made to a general class of recipients.

**1985 data and 1984 budgetary cash exclude CN Marine Inc. data which previously were consolidated within those of CNR.

CANADIAN NATIONAL RAILWAY SYSTEM

AUDITORS' REPORT

TO THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1985 and 1984 and the consolidated statements of income, retained earnings and changes in financial position for each of the years in the three year period ended December 31, 1985. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the System as at December 31, 1985 and 1984 and the results of its operations and the changes in its financial position for each of the years in the three year period ended December 31, 1985 in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for foreign exchange translation in the year ended December 31, 1984 as set out in Note 1(h) to the consolidated financial statements, on a consistent basis.

Also, in our opinion, the transactions that have come to our notice in the course of our examination have been within the powers of the System.

Coopers & Lybrand
Chartered Accountants
(For the years ended December 31, 1985, 1984 and 1983)

Touche Ross & Co.
Chartered Accountants
(For the year ended December 31, 1985)

Montreal, Canada
February 24, 1986

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1985	1984
Current Assets		
Accounts receivable	486,922	427,622
Material and supplies	406,184	390,362
Other current assets	234,849	201,901
	1,127,955	1,019,885
Insurance Fund	9,176	5,612
Investments	380,011	362,121
Properties	6,193,468	5,770,982
Other Assets and Deferred Charges	428,171	308,011
	8,138,781	7,466,611

LIABILITIES		1985		1984
Current Liabilities				
Bank loans and other indebtedness		152,719		91,687
Accounts payable		664,516		645,725
Accrued charges		289,719		261,545
Current portion of long-term debt		223,885		119,773
Other current liabilities		155,732		167,900
		1,486,571		1,286,630
Provision for Insurance		9,176		5,612
Other Liabilities and Deferred Credits		271,891		273,071
Long-Term Debt		2,948,347		2,572,613
Minority Interest in Subsidiary Companies		4,345		4,345
SHAREHOLDER'S EQUITY				
Capital stock of Canadian National Railway Company; 6,523,902 (1984—6,523,902) common shares of no par value authorized, issued and outstanding	2,606,425		2,606,425	
Retained earnings	812,026	3,418,451	717,915	3,324,340
		8,138,781		7,466,611

See accompanying notes to consolidated financial statements.

On behalf of the Board:

J. MAURICE LECLAIR
Director

RONALD E. LAWLESS
Director

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984	1983
Canadian Rail			
Revenues	3,753,190	3,787,251	3,386,723
Expenses	3,647,658	3,568,384	3,164,910
Income	105,532	218,867	221,813
TerraTransport			
Revenues	25,919	33,365	28,095
Expenses	65,827	67,986	62,737
Loss	(39,908)	(34,621)	(34,642)
Grand Trunk Corporation			
Revenues	551,782	524,035	436,464
Expenses	538,200	512,347	449,335
Income (loss)	13,582	11,688	(12,871)
CN Route			
Revenues	144,681	163,427	169,656
Expenses	187,271	195,365	203,316
Loss	(42,590)	(31,938)	(33,660)
Other Divisions			
CN Communications			
Revenues	303,930	287,786	263,665
Expenses	260,882	255,398	229,503
Income	43,048	32,388	34,162
CN Hotels			
Revenues	129,846	102,186	103,340
Expenses	133,289	107,489	106,252
Loss	(3,443)	(5,303)	(2,912)
CN Exploration			
Revenues	56,730	31,873	24,667
Expenses	26,123	15,973	14,369
Income	30,607	15,900	10,298
CN Real Estate			
Revenues	29,582	30,544	22,701
Expenses	14,885	16,481	12,182
Income	14,697	14,063	10,519
Dockyard and Other			
Loss	(3,422)	(588)	(270)
Total Other Divisions			
Income	81,487	56,460	51,797
Total Continuing Operations	118,103	220,456	192,437
CN Marine Inc.			
Income		21,888	19,803
Income before income taxes and extraordinary item	118,103	242,344	212,240
Income taxes	57,823	117,123	99,290
Income before extraordinary item	60,280	125,221	112,950
Reduction in income taxes on application of prior years' losses	57,359	116,730	99,383
Net income	117,639	241,951	212,333

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984	1983
Balance, beginning of year	717,915	524,354	354,487
Net income for the year	117,639	241,951	212,333
	835,554	766,305	566,820
Dividend	23,528	48,390	42,466
Balance, end of year	812,026	717,915	524,354

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984	1983
Cash (indebtedness), beginning of year	(91,687)	58,944	(114,005)
Provided from (used for) operations			
Sources			
Net income for the year	117,639	241,951	212,333
Non-cash charges to income			
Depreciation	282,319	260,950	254,006
Other amortization	498	494	508
Loss (income) of equity investees less dividends	308	(16,207)	731
Loss on disposal of investment	737		
Changes in working capital items*	(73,273)	11,017	183,282
Net proceeds from disposal of assets	39,670	31,874	41,728
Proceeds from sale of investment	1,571		
Other	(12,884)	(26,687)	53,707
	356,585	503,392	746,295
Uses			
Additions to properties	744,475	713,149	714,413
Investments	23,010	19,569	1,623
Unamortized exchange on foreign debt	106,536	209,737	
Working capital of previously consolidated subsidiary		15,855	
Dividend	23,528	48,390	42,466
	897,549	1,006,700	758,502
Net used for operations	(540,964)	(503,308)	(12,207)
Provided from (used in) financing activities			
Issuance of long-term debt	597,060	132,140	124,207
Currency exchange adjustment	119,348	275,164	
Reduction of long-term debt	(236,476)	(72,827)	(40,851)
Issuance of capital stock		18,200	101,800
Net provided from financing activities	479,932	352,677	185,156
Net increase (decrease) in cash during the year	(61,032)	(150,631)	172,949
Cash (indebtedness), end of year	(152,719)	(91,687)	58,944

*Excluding cash, current bank loans and other indebtedness, and current portion of long-term debt.

See accompanying notes to consolidated financial statements.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

All references in these Notes to the "Company" refer to Canadian National Railway Company which is wholly-owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway, marine, telecommunications and other property entrusted by the Government of Canada to the Company for management and operation.

(a) Principles of Consolidation

The consolidated financial statements include the accounts of all subsidiaries except CN Marine Inc. and also include the Company's share of the assets, liabilities, revenues and expenses of CNCP Telecommunications which is accounted for by the proportionate consolidation method; CN's share in the activities of CNCP Telecommunications represents slightly less than 60 per cent of the activities of CN Communications. Also, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada are included in the consolidated financial statements. Since, under Orders in Council issued in December 1984, control of CN Marine Inc. passed to the Government of Canada on January 1, 1985 and as it is intended that ownership thereof be transferred from CN to the Government, that company's accounts were deconsolidated effective January 1, 1984 and CN's investment in it was accounted for by the equity method for the year ended December 31, 1984 and by the cost method since that date.

Investments in companies in which the Company has less than a majority interest are accounted for by the equity method, where appropriate.

(b) Reporting by Division

In presenting the results by division, charges for services performed by one division for another, which are made generally at market value, have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and Supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Properties

Properties are carried at cost, which, in the case of properties brought into the system on January 1, 1923, is the aggregate of the values then appearing in the books of the railways now comprised in the System, less a write-down of $262.8 million at the time of capital revision in 1937.

Accounting for railway and telecommunications properties is carried out in accordance with rules issued by the Canadian Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian properties), and the Interstate Commerce Commission (United States properties). Generally, major additions and replacements are capitalized and interest costs are charged to expense.

The cost of depreciable railway and telecommunications assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation. Other depreciable assets retired or disposed of are accounted for in accordance with the unit plan whereby gains or losses are taken into income as they occur.

The Company follows the successful efforts method of accounting for its oil and gas operations whereby the acquisition costs of oil and gas properties, the costs of successful exploratory wells and the costs of drilling and equipping development wells are capitalized.

(e) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway and telecommunications properties, rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	2.89%
Rails	1.87%
Other track material	1.90%
Ballast	2.76%
Road locomotives	5.23%
Freight cars	1.73%-3.18%
Commercial communication systems	6.44%

Hotel properties are depreciated at annual rates of 2% to 10%.

Acquisition costs of oil and gas properties are amortized on a straight-line basis over the term of the lease until such time as they are determined to be productive or judged to be impaired. Acquisition costs of productive properties and costs of successful exploratory drilling and of drilling and equipping development wells are charged against income on the unit-of-production method based upon proven reserves of oil and gas. Exploratory dry hole and acquisition costs judged to be impaired are charged against income in the current period. Other exploratory expenditures are charged against income as incurred.

(f) Transportation Revenues

Transportation revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with uncompleted movements are generally deferred.

(g) Pensions

Current service costs are charged to operations as they accrue. Past service costs are charged to operations in annual amounts covering principal and interest over varying periods.

The funding payments are determined in accordance with the accrued benefit actuarial cost method.

(h) Foreign Exchange

Effective January 1, 1984, the Company adopted prospectively the Canadian Institute of Chartered Accountants' recommendations for foreign currency translation. The financial statements and information related to periods prior to 1984 have not been restated for this change in accounting principle.

The Company's foreign operations are classified as integrated and are translated and accounted for on the following bases. Current assets (excluding material and supplies), current liabilities and long-term debt are translated at the rates in effect at the balance sheet date, whereas other assets and liabilities are translated at historical rates. Revenues and expenses are translated at average rates during the year except for depreciation which is translated at exchange rates prevailing when the related properties were acquired.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

The Company's own foreign denominated assets and liabilities are accorded similar treatment. Revenues and expenser are translated at rates prevailing at the time of the transactions except for revenues designated as a hedge against repayment of foreign denominated long-term debt which are translated at the hedge rates.
Currency gains and losses are reflected in net income for the year, except for unrealized foreign currency gains and losses on long-term debt. In conjunction with its adoption, effective January 1, 1984, of the Canadian Institute of Chartered Accountants' recommendations for foreign currency translation, the Company has designated future U.S. dollar revenue streams as a hedge against the repayment of long-term debt denominated in U.S. dollars, and has thus deferred reflecting the related unrealized foreign currency translation gains and losses in net income until the earlier of the debt repayment or the expiry of the hedge.

(i) Leases

Leases which satisfy the criteria for capital leases and which have been entered into after 1981 have been capitalized. Other leases have been recorded as operating leases.

Note 2: Investments

	Percentage of Voting Interest	December 31 1985	December 31 1984
		(in thousands of dollars)	
Entities accounted for by equity method			
Chicago and Western Indiana Railroad Company	20%	5,735	5,916
CNCP Niagara-Detroit Partnership	50%	23,741	
CN Marine Inc.*	100%		324,682
The Toronto Terminals Railway Company	50%	10,682	10,682
Other		10,793	15,894
		50,951	357,174
Subsidiary company accounted for by cost method			
CN Marine Inc.*	100%	324,136	
Other companies and investments, at cost less provisions for impairment where applicable			
Other		4,924	4,947
Total		380,011	362,121

*Effective January 1, 1985 the Company commenced accounting for this investment on the cost basis in accordance with the Government's assumption of direct control over its operations. The slight reduction in the carrying value was due to a dividend relating to fourth quarter 1984 activities having been received subsequent to December 31, 1984. Legislation required for the final divestiture of this investment has been tabled in Parliament.

Note 3: Properties

	December 31 1985			December 31 1984		
	Cost	Accumulated Depreciation	Net	Cost	Accumulated Depreciation	Net
	(in thousands of dollars)					
Canadian Rail	7,755,679	2,766,643	4,989,036	7,284,859	2,687,086	4,597,773
TerraTransport	95,484	52,430	43,054	100,118	54,646	45,472
Grand Trunk Corporation	561,570	153,718	407,852	553,658	150,214	403,444
CN Route	95,284	55,257	40,027	105,630	56,472	49,158
Other Divisions						
CN Communications	708,538	288,916	419,622	709,762	281,943	427,819
CN Hotels	217,059	72,351	144,708	199,035	68,549	130,486
CN Exploration	74,947	12,211	62,736	41,731	5,264	36,467
CN Real Estate	72,750	18,221	54,529	66,261	17,812	48,449
Dockyard and Other	34,572	2,668	31,904	33,529	1,615	31,914
	9,615,883	3,422,415	6,193,468	9,094,583	3,323,601	5,770,982
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada	1,037,108	556,142	480,966	982,132	540,085	442,047

At December 31, 1985 the gross value of assets under capital leases included above was $108.4 million (1984—$51.3 million) and related accumulated amortization thereon amounted to $5.5 million (1984—$4.0 million).

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 4: Long-Term Debt

	Maturity	Currency in which payable	December 31 1985	December 31 1984
			(in thousands of dollars)	
Bonds, Debentures and Notes				
Canadian National 5¼%, 25 Year Bonds (a, b)	Jan. 1, 1985	Canadian		63,211
Canadian National 8½%, 10 Year Bonds	Nov. 15, 1986	United States	83,232	83,232
Canadian National 8¾%, 10 Year Bonds (b)	Mar. 1, 1987	Canadian	46,007	46,157
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian	95,475	97,433
Canadian National 14¼%, 10 Year Notes	Dec. 1, 1991	United States	117,817	117,817
Canadian National 11⅜%, 8 Year Notes	June 11, 1993	Canadian	100,000	
Canadian National 12½%, 10 Year Notes	Apr. 15, 1995	Canadian	100,000	
Canadian National 5¾%, 15 Year Swiss Franc Bonds (c)	Aug. 22, 2000	Canadian	98,617	
Canadian National 9¼%, 20 Year Sinking Fund Debentures	Mar. 15, 1998	United States	115,729	124,631
Canadian National 8½%, 25 Year Sinking Fund Debentures	July 1, 2002	United States	90,045	95,342
Canadian National 9.70%, 25 Year Sinking Fund Debentures	July 15, 2004	United States	174,940	174,940
Canadian National 13%, 20 Year Sinking Fund Debentures	Nov. 15, 2004	Canadian	100,000	100,000
Canadian National 12¼%, 20 Year Sinking Fund Debentures	May 1, 2005	Canadian	125,000	
Canadian National 14%, 25 Year Sinking Fund Debentures	Jan. 15, 2006	United States	178,783	178,783
Canadian National 15%, 25 Year Sinking Fund Debentures	June 1, 2006	United States	181,238	181,238
Canadian National 16¼%, 25 Year Sinking Fund Debentures	Mar. 1, 2007	United States	183,053	183,053
Canadian National 14¼%, 30 Year Sinking Fund Debentures	Sept. 1, 2012	United States	247,984	247,984
Canadian National 12%, 30 Year Sinking Fund Debentures	Mar. 15, 2013	United States	122,548	122,548
Buffalo and Lake Huron 5½%, 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total Bonds, Debentures and Notes			2,162,491	1,818,392
Government of Canada Loan and Advances (d)				
Government of Canada loan		Canadian	251,565	260,331
Canadian Government Railways advances for working capital		Canadian	14,004	14,075
Total Government of Canada Loan and Advances			265,569	274,406
Other				
Amounts owing under equipment purchase agreements (e)		United States	187,613	160,993
Swiss borrowings (f)		Swiss Francs	64,684	129,158
Syndicated loan (g)		Canadian	42,610	
Capital lease obligations (h)		Various	99,405	42,509
Promissory note 9½% (i)		Canadian	1,116	1,423
Income debenture (j)		Canadian	8,065	8,243
Adjustment to current exchange rate (see Note 1(h))			356,277	271,660
Total Other			759,770	613,986
			3,187,830	2,706,784
Less: current portion of long-term debt			223,885	119,773
Other			15,598	14,398
			239,483	134,171
Long-Term Debt			2,948,347	2,572,613

(a) Guaranteed by the Government of Canada.

(b) These bonds are subject to repurchase arrangements.

(c) The Company borrowed $98.6 million at an all-inclusive cost of 11.17% by means of a public bond issue in Switzerland and a currency swap.

(d) $204.7 million of the Government of Canada loan bears interest at 8¾% per annum and is payable in equal semi-annual payments of $13.63 million covering principal and interest to June 30, 1998. The balance is to be repaid in 1986 and has been included in the current portion of long-term debt. The weighted average interest rate on the $204.7 million loan and the advances outstanding at December 31, 1985 and 1984, was approximately 8.2% per annum.

(e) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 1995 at interest rates ranging from 8% to 17¾%. As at December 31, 1985, the principal amounts are payable as U.S. $167.6 million (December 31, 1984—U.S. $153.0 million).

(f) A private placement of 100 million Swiss Francs bearing interest at 5⅛%, repayable on March 16, 1988, which is subject to earlier repayment at the Company's option.

(g) The Company borrowed $42.6 million at an all-inclusive cost of 11.535% by means of a yen syndicated loan and currency swap.

(h) Interest rates for these leases range from approximately 10¼% to 15¾% with expiry dates occurring during the years 1986 through 2004. The imputed interest on these leases amounts to $74.4 million (1984—$44.4 million).

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(i) Repayable by semi-annual instalments of $218,503, including principal and interest, to August 1, 1988.

(j) Payment of non-cumulative annual interest at 16.55% and repayment of principal during the term and at maturity of the debenture in 2008 is conditional on the annual financial results of one of the Company's operations.

(k) Principal repayments, including sinking fund repayments and repurchase arrangements, on debt outstanding at December 31, 1985, are as follows:

	Year ending December 31 (in thousands of dollars)
1986	223,885
1987	208,422
1988	164,694
1989	76,707
1990	79,165
1991-1995	975,175
1996-2000	687,980
2001-2005	529,260
2006-2010	139,131
2011-2013	67,118

Note 5: Shareholder's Equity

Retained Earnings

Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year or such greater percentage as the Governor in Council may direct. Accordingly, a dividend representing 20% of the net income for the year has been accrued and is included in Other current liabilities.

Note 6: Major Commitments

(a) Leases

(i) The Company's commitments as at December 31, 1985, under leases, excluding those which have been capitalized and for which the lease obligations are recorded as long-term debt (see Note 4), are as follows:

Non-Cancellable Leases

	Capital Leases	Operating Leases
	Year ending December 31 (in thousands of dollars)	
1986	46,956	67,520
1987	45,112	64,171
1988	41,918	58,420
1989	33,751	52,318
1990	14,009	31,914
1991-1995	16,093	117,141
1996-2000	3,942	38,038
thereafter	1,326	5,874
Total minimum lease payments	203,107	435,396
Less amount representing imputed interest	45,228	
Present value of net minimum lease payments under capital leases	157,879	

A significant portion of the leases is in respect of railway rolling stock and many of them provide renewal options and an option to purchase the property at fair market value at the end of the lease term.

(ii) Rental expenses under all lease arrangements were:

	Year ended December 31		
	1985	1984	1983
	(in thousands of dollars)		
Total expenses	187,949	197,041	169,328
Expenses under capital leases not included in long-term debt	50,863	49,380	46,899

(iii) Increases in income, assets and liabilities in the consolidated financial statements, which would have arisen if leases entered into prior to 1982 and which satisfied the criteria for capital leases had been capitalized, are as follows:

	Year ended December 31		
	1985	1984	1983
	(in thousands of dollars)		
Net increase in income	10,776	3,036	2,272
Increase in Assets			
Properties			
Leased properties under capital leases	293,865	293,825	295,782
Less accumulated amortization	212,108	193,172	172,959
	81,757	100,653	122,823
Other assets and deferred charges			
Unamortized deferred exchange loss	17,689	23,323	
	99,446	123,976	122,823
Increase in Current Liabilities			
Present value of obligations under capital leases	33,387	33,954	28,500
Increase in Non-Current Liabilities			
Present value of obligations under capital leases	127,180	154,832	186,288
Adjustment to current exchange rate (see Note 1(h))	30,699	31,097	
	157,879	185,929	186,288
Less current portion	33,387	33,954	28,500
	124,492	151,975	157,788

(b) Other

The Company has commitments at December 31, 1985, for capital expenditures of $38.5 million for railway ties and $38.6 million for rolling stock.

Note 7: Subsidies

Revenues include the following subsidies:

	Year ended December 31		
	1985	1984	1983
	(in thousands of dollars)		
Government of Canada			
(a) Payments under the Railway Act paid under authority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	37,151	48,762	205,468
(b) Interim payments to partially offset revenue shortfalls associated with the cost of carrying grain at uneconomic statutory rates		8,660	228,452
(c) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	20,460	20,727	17,361
(d) Sundry	6,074	2,433	6,154
Other	167	168	168
	63,852	80,750	457,603

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 8: Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age generally based on compensation and length of service and/or contributions. Annual pension costs were as follows:

Year ended December 31		
1985	1984	1983
(in thousands of dollars)		
139,956	167,156	138,252

In 1985, the Company reviewed the causes of the past excess of charges to operations over funding requirements and revised the amortization schedule to reflect an improved systematic pattern for recognizing past service costs. This revision resulted in a deferral of pension costs to future years, with the deferral in respect of 1985 being $21 million. Also, the effect of the most recent actuarial valuations reduced 1985 pension costs by $58.6 million (1984—$46.4 million, 1983—$47.1 million).

The total amount of past service costs remaining to be charged to operations at December 31, 1985, 1984 and 1983 based on the latest actuarial valuation at the time and adjusted for subsequent changes, aggregate:

	At December 31		
	1985	1984	1983
	(in thousands of dollars)		
Canadian plans	1,528,639	1,480,297	1,415,981
U.S. plans	13,281	13,347	13,682
	1,541,920	1,493,644	1,429,663

The past service costs relating to the Canadian plans at December 31, 1985 will be charged to operations in annual amounts, including principal and interest, as follows:

	Annual Cost (in thousands of dollars)
1986	128,761
1987	128,924
1988	127,365
1989	127,666
1990	128,681
1991	134,913
1992	141,438
1993	124,271
1994	126,703
1995	133,342
1996	134,600
1997	133,783
1998	132,580
1999	135,806
2000	146,774
2001	154,847
2002	163,364
2003	172,349
2004	181,828
2005	191,828
2006	202,379

The major portion of the past service costs relating to the U.S. plans at December 31, 1985 will generally be amortized at an annual rate of $1.7 million including principal and interest to 1993 inclusive.

For the year 1985 funding exceeded the charge to operations by $88.5 million whereas in 1984 and 1983, charges to operations exceeded funding by $36.6 million and $25.4 million respectively. The cumulative excess of charges to operations over funding requirements amounts to $29.7 million (1984—$118.2 million) and is included in Other Liabilities and Deferred Credits.

Note 9: System Interest Expense

	Year ended December 31		
	1985	1984	1983
	(in thousands of dollars)		
Interest			
Total interest on long-term debt	333,574	281,097	274,180
Amortization of foreign exchange on long-term debt*		65,427	
Interest on short-term borrowings	5,381	15,907	7,950
Interest on investments	(2,713)	(13,320)	(13,687)
Total interest (net)	336,242	349,111	268,443

* Pursuant to the hedging of foreign currency long-term debt (Note 1(h)), the reduction of the deferred foreign exchange loss, which in 1985 amounted to $12.8 million, has been shown as a reduction of Canadian Rail revenues.

Note 10: Income Taxes

(a) The Company has timing differences of approximately $310 million which are available to reduce taxable income of future years. Of that amount, about $62 million is due to the excess of the undepreciated capital cost for income tax purposes over the net book value of depreciable assets.

(b) Investment tax credits are also available to reduce future income taxes otherwise payable until the related year of expiry:

Year of Expiry	(in millions of dollars)
1986	35.0
1987	32.0
1988	4.2
1990	25.7
1991	33.6
1992	26.0

The Company is eligible for a refund of 20% of the current year's investment tax credits in respect of qualified expenditures and has recognized the resulting benefit as a reduction of such expenditures.

(c) The Company's provision for income taxes is made up as follows:

	Year ended December 31		
	1985	1984	1983
	(in thousands of dollars)		
Provision for income taxes based on combined basic Canadian federal and provincial tax rate of 48.9% (1984—48.0%, 1983—48.6%)	57,752	116,325	103,149
Increase (decrease) in taxes resulting from:			
Non-allowable scientific research expenditures, net of proceeds from sale of related tax credits		5,469	
Refundable investment tax credits		(4,224)	(3,062)
Profit on sale of land	(2,437)	(4,076)	(2,221)
Other	2,508	3,629	1,424
Actual provision for income taxes resulting in an effective tax rate of 49.0% (1984—48.3%, 1983—46.9%)	57,823	117,123	99,290

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 11: Segmented Information

(a) Geographic Areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International Traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1985, such revenues approximated $628 million (1984—$662 million, 1983—$581 million).

(c) Identifiable Assets by Division

	December 31		
	1985	1984	1983
	(in thousands of dollars)		
Canadian Rail	6,496,422	5,887,685	4,996,742
TerraTransport	56,906	60,326	57,901
Grand Trunk Corporation	633,296	605,774	591,851
CN Route	76,493	92,513	90,564
Other Divisions			
CN Communications	498,873	502,858	471,750
CN Hotels	179,954	163,682	138,783
CN Exploration	73,401	42,522	31,111
CN Real Estate	81,982	69,140	57,720
Dockyard and Other	41,454	42,111	44,160
CN Marine Inc.*			309,183
Total assets per Consolidated Balance Sheet	8,138,781	7,466,611	6,789,765

(d) Capital Expenditures and Depreciation by Division

	Year ended December 31					
	Capital Expenditures**			Depreciation		
	1985	1984	1983	1985	1984	1983
	(in thousands of dollars)					
Canadian Rail	594,303	597,270	508,690	196,297	184,416	167,556
TerraTransport	3,037	2,912	1,202	5,443	5,237	4,044
Grand Trunk Corporation	20,903	18,231	11,264	13,593	12,772	13,366
CN Route	925	8,223	8,164	5,490	5,741	7,524
Other Divisions						
CN Communications	64,658	54,061	45,631	46,192	42,323	40,679
CN Hotels	20,562	14,728	5,074	6,219	5,725	5,748
CN Exploration	33,283	16,987	15,216	6,994	2,992	2,028
CN Real Estate	5,687	231	10,747	1,026	709	637
Dockyard and Other	1,117	506	8,736	1,065	1,035	822
CN Marine Inc.*			99,689			11,502
	744,475	713,149	714,413	282,319	260,950	254,006

*See Note 1(a).
**Represents additions to property, plant and equipment.

CANADIAN NATIONAL RAILWAY SYSTEM—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

Note 12: Other Matters

(a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.
In addition, the Company provides, under contractual arrangements, rail transportation and maintenance services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1985 aggregated $320.0 million (1984—$351.8 million, 1983—$444.8 million).

(b) Commencing in 1977, the Government of Canada has agreed to pay to the Company, by way of capital grants not exceeding $557.9 million, certain amounts with respect to expenditures incurred in carrying out rehabilitation programs for branch lines in Western Canada. Total payments received up to December 31, 1985, amounted to $396.9 million of which $43.7 million was received in 1985 (1984—$64.8 million).

(c) As part of a program commenced in 1981 for the testing and evaluation of railway operations in Newfoundland, the Government of Canada reimbursed CN for certain wage and wage-related costs. Total billings under this program amounted to $7.6 million in 1985 (1984—$4.1 million).

Note 13: Reclassification of Comparative Figures

During 1985, changes were made to improve the classification of certain items and for comparative purposes the 1984 and 1983 figures have been reclassified. The major change was the combining under "Canadian Rail" of the former CN Rail Division with the Corporate group, whose results, together with the interest not allocated to divisions, had previously been designated as "Miscellaneous" in the Consolidated Statement of Income. Coincidentally, a more complete assignment of interest and other miscellaneous costs to the divisions was made.

SUMMARY PAGE

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.

MANDATE

To collect monies due to it from the sale of eight steamships to Cuban interests.

BACKGROUND

The corporation, which provided a steamship service to the West Indies, has been inactive since 1958 when its fleet of ships was sold to Banco Cubana of Havana. In 1959, the corporate management was transferred to federal government officials for the purpose of collecting the proceeds from the sale. An irrevocable letter of credit issued through the Bank of America to cover the final principal payment was not honoured because of the imposition of the Cuban Assets Control Regulations by the U.S. government on July 3, 1963. The sole purpose of maintaining the company has been to collect the outstanding principal plus interest, totalling $1.1 million as of December 31, 1985. Authority to dissolve the corporation was given in the *Crown Corporations Dissolution Authorization Act*, which received Royal Assent on October 29, 1985. The corporation will not be dissolved until the Bank of America provides assurances that payment would be made to Her Majesty in right of Canada.

CORPORATION DATA

HEAD OFFICE	Tower C Place de Ville Ottawa, Ontario K1A 0N5
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Created by CNR in 1927 under the *Dominion Companies Act* and continued (November 21, 1978) under the *Canada Business Corporations Act*.
CHIEF EXECUTIVE OFFICER	N. Van Duyvendyk
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984	1983	1982
At the end of the year				
Total Assets	1.1	1.0	0.9	0.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.3	0.3	0.3	0.3
Equity of Canada	0.7	0.6	0.6	0.5
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1985 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Business Corporations Act and the by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 21, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Cash	1,452	1,448
Deposit with Receiver General for Canada	95,000	95,000
Blocked funds (Note 2)	976,889	878,582
	1,073,341	975,030

LIABILITIES	1985	1984
	$	$
Matured bonds—Unclaimed (Note 3)	14,025	14,025
Due to Canada (Note 4)	324,024	324,024
	338,049	338,049
EQUITY OF CANADA		
Capital stock		
Authorized and issued		
10 Class A shares without nominal or par value	976	976
Retained earnings	734,316	636,005
	735,292	636,981
	1,073,341	975,030

Approved by the Board of Directors:

N. VAN DUYVENDYK
Chairman

S.L. ALLEN
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Interest income	98,351	86,872
Filing fee and bank charges	40	30
Net income for the year	98,311	86,842
Retained earnings at beginning of the year	636,005	549,163
Retained earnings at end of the year	734,316	636,005

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985

1. Authority and activities

The Corporation is continued under the Canada Business Corporations Act and is a parent Crown corporation named in Schedule C Part I to the Financial Administration Act. It ceased all active operations in 1957, at which time it sold its fleet of eight vessels to Cuban interests.

On October 29, 1985, Parliament passed the Crown Corporations Dissolution Authorization Act which authorized the Minister of Finance to dissolve the Corporation.

An assignment has been prepared in which the Corporation transfers to Her Majesty in Right of Canada all its rights and interests in, to or arising out of the letter of credit referred to in Note 2 below. However, this document has not yet been executed since the consent from BankAmerica International to this assignment and their acknowledgement that payment under the letter of credit will be made to Her Majesty in Right of Canada, have not yet been received.

Accordingly, the Corporation remains to be dissolved and as such the blocked funds are still recorded as an asset of the Corporation.

The dissolution process will be completed when the consent and acknowledgement are received from BankAmerica International.

2. Blocked funds

The final installment of $470,400 on the sale of the eight vessels to Cuban interests was due to be paid August 19, 1963 by an irrevocable letter of credit issued through BankAmerica International (then known as Bank of America). However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective and prohibited the Bank from honouring payment of the draft. Amendments to the Regulations, effective March 2, 1979 required blocked funds to be held in an interest-bearing account. At December 31, 1985, accrued interest amounted to $506,489 (1984—$408,182).

Negotiations to obtain a preferred status in order to receive the blocked funds have not been successful. In the opinion of management, based on legal counsel, these funds will be collected when the Regulations are repealed by the United States. A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

3. Matured bonds—Unclaimed

The matured bonds have been unclaimed since March 1, 1955 and as a result of the statute of limitations there is no legal obligation to redeem them. However, the Corporation intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada bear no interest and are repayable when the blocked funds are received.

SUMMARY PAGE

CANADIAN PATENTS AND DEVELOPMENT LIMITED

MANDATE

To secure optimum benefits to Canada from commercially utilizable technology accruing to the Crown from expenditure of federal funds.

BACKGROUND

The corporation makes available to the public the industrial and intellectual property resulting from government-funded research and development. It makes licensing arrangements with industry and monies received thereby are used to cover most of its operating expenses. Awards are paid to inventors under the *Public Service Inventors Act*.

CORPORATION DATA

HEAD OFFICE	275 Slater Street Ottawa, Ontario K1A 0R3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Michel Coté P.C., M.P.
DEPARTMENT	Regional Industrial Expansion
DATE AND MEANS OF INCORPORATION	October 24, 1947; by letters patent under the *Companies Act*
CHIEF EXECUTIVE OFFICER	W. Dallas Gordon
CHAIRMAN	William F. Graydon
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	1.1	1.3	1.7	1.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.4	0.7	0.9	0.9
Cash from Canada in the period				
— budgetary	0.4	0.4	0.4	nil
— non-budgetary	nil	nil	nil	nil

CANADIAN PATENTS AND DEVELOPMENT LIMITED

AUDITOR'S REPORT

THE HONOURABLE DONALD FRANK MAZANKOWSKI, P.C., M.P.
ACTING MINISTER OF REGIONAL INDUSTRIAL EXPANSION

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1986 and the statements of operations and surplus and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Accounts receivable include an amount of $113,291 which, in my opinion, may not be collectible. Generally accepted accounting principles require that an appropriate allowance be made in the financial statements to recognize the possible loss. If the Corporation had complied with this requirement, accounts receivable and surplus would have been reduced by up to $113,291 and cost of operations would have been increased by up to $113,291.

In my opinion, except that no allowance has been made for the possible loss described in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, except as noted in the second preceding paragraph above the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Business Corporations Act and by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 30, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Cash	121,844	141,232
Term deposits	200,000	570,000
Accounts receivable	523,933	348,464
Accrued interest	3,530	7,430
Prepaid expenses	10,924	11,171
	860,231	1,078,297
Investment in Canada bonds (market value: 1986—$241,250; 1985—$218,750)	247,500	247,500
Industrial and intellectual property rights (Notes 2, 3 and 5)	1	1
Experimental equipment on loan to a licensee (Note 4)	1	1
	1,107,733	1,325,799

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities	405,329	401,465
Royalties received in advance	102,675	53,562
	508,004	455,027
Provision for employee termination benefits	193,774	176,002
	701,778	631,029
EQUITY OF CANADA		
Capital stock		
Authorized—10,000 shares of no par value		
Issued—5,000 shares fully paid	296,199	296,199
Surplus	109,756	398,571
	405,955	694,770
	1,107,733	1,325,799

Approved by the Board:

W. F. GRAYDON
Director

W. D. GORDON
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Revenue		
Royalties	1,567,442	1,450,845
Interest on investments	66,220	96,315
Service charges under agency agreements	32,823	48,465
Interest charged on overdue accounts	27,010	6,288
Miscellaneous	5,466	5,269
	1,698,961	1,607,182
Expenses		
Salaries and employee benefits	1,205,956	1,111,460
Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection (Note 5)	479,417	359,711
Accommodation, equipment and other rentals	206,809	206,051
Amounts paid or owed to third parties in respect of royalty revenue	111,103	145,857
Awards to inventors	104,606	105,900
Legal fees	59,517	105,149
Office supplies, printing, furnishings and equipment	58,527	45,160
Professional and special services	37,275	54,689
Communications	36,016	33,259
Travel and removal	34,291	27,165
Bad debts	2,771	1,109
Miscellaneous	1,488	1,274
	2,337,776	2,196,784
Cost of operations	638,815	589,602
Parliamentary appropriation	350,000	350,000
Excess of cost of operations over parliamentary appropriation for the year	288,815	239,602
Surplus at beginning of the year	398,571	638,173
Surplus at end of the year	109,756	398,571

STATEMENT OF CHANGES IN CASH RESOURCES FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$ (Restated)
Cash used in operating activities		
Cost of operations	638,815	589,602
Items not requiring cash		
Provision for employee termination benefits	(20,147)	(24,931)
	618,668	564,671
Cash used in (provided by) non-cash working capital components		
Accounts receivable	175,469	(274,536)
Other current assets	(4,147)	4,135
Accounts payable and accrued liabilities	(3,864)	151,655
Royalties received in advance	(49,113)	(5,218)
	118,345	(123,964)
Payment of employee termination benefits	2,375	
Cash used in operating activities	739,388	440,707
Cash provided by Parliamentary appropriation	350,000	350,000
Decrease during the year	389,388	90,707
Cash and term deposits at beginning of year	711,232	801,939
Cash and term deposits at end of year	321,844	711,232

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and operations

Canadian Patents and Development Limited is a Crown corporation named in Part I of Schedule C to the Financial Administration Act and is incorporated under the Canada Business Corporations Act. The Corporation was established to make available to the public, through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation receives and processes industrial and intellectual property under arrangements with federal government departments, Crown corporations and agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Corporation pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Investment in Canada bonds

Canada bonds are carried at cost since it is management's intention to hold them to maturity in 1989.

Industrial and intellectual property rights

Industrial and intellectual property rights are recorded at a nominal value of $1. The net cost of acquisition, protection and maintenance of industrial and intellectual property rights is charged to operations as incurred (Notes 3 and 5).

Experimental equipment on loan to a licensee

Experimental equipment on loan to a licensee is recorded at a nominal value of $1. The cost of this equipment is charged to operations in the year of acquisition.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

Parliamentary appropriation

Parliamentary appropriation is recorded when received.

Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the cost of the Plan under present legislation are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $63,579 for the year ended March 31, 1986 (1985—$58,369), represent the total pension obligations of the Corporation and are recognized in the accounts on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

3. Industrial and intellectual property rights

The accumulated cost of current inventory of unexpired patent and other rights in respect of industrial and intellectual property amounts to $2,884,259 (1985—$2,441,566).

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

4. Experimental equipment on loan to a licensee

The accumulated cost of experimental equipment purchased under active development contracts and held by a licensee amounts to $123,500 (1985—$123,500).

5. Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection

	1986	1985
	$	$
Fees and related expenses	661,420	505,971
Less: recoveries	182,003	146,260
	479,417	359,711

6. Lease commitments

Under a lease agreement dated September 30, 1983 the Corporation pays an annual rent of $169,425 for accommodation. The period covered by this agreement is November 1, 1983 to October 31, 1988.

SUMMARY PAGE

CANADIAN SALTFISH CORPORATION

MANDATE

To regulate interprovincial and export trade in saltfish from participating provinces (Quebec - Lower North Shore, and Newfoundland) to improve earnings of primary producers of cured cod fish.

BACKGROUND

By its enabling legislation, the corporation must buy all saltfish offered to it which is of reasonable quality, and must conduct its operations on a self-sustaining basis without appropriations.

CORPORATION DATA

HEAD OFFICE	Saltfish Building Torbay Road P.O. Box 6088 St. John's, Newfoundland A1C 5X8
STATUS	— Schedule C, Part I — an agent of her Majesty
APPROPRIATE MINISTER	The Honourable Thomas Siddon, P.C., M.P.
DEPARTMENT	Fisheries and Oceans
DATE AND MEANS OF INCORPORATION	Created by the *Saltfish Act* (R.S.C. 1970, C.37, 1st supplement). Royal Assent March 25, 1970
CHIEF EXECUTIVE OFFICER	W.R. Moyse
CHAIRMAN	Donald D. Tansley
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	16.6	14.5	18.3	18.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	17.4	12.3	14.1	8.4
Equity of Canada	(5.4)	(3.3)	0.4	5.4
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	5.1	(1.8)	5.7	6.7

CANADIAN SALTFISH CORPORATION

AUDITOR'S REPORT

THE HONOURABLE THOMAS SIDDON, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1986 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Saltfish Act and the by-laws of the Corporation, except for the activities involving frozen fish products described in Note 1 to the financial statements. In my opinion, these activities are not within the powers of the Corporation under the Saltfish Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 23, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Cash	630,486	
Accounts receivable (Note 6)	9,124,790	9,864,776
Inventories (Note 3)	5,684,365	3,408,049
Advances to frozen fish producers (Note 1)	118,304	129,287
	15,557,945	13,402,112
Fixed (Note 4)		
Land, buildings and equipment	2,929,824	2,863,623
Less: accumulated depreciation	1,893,218	1,753,433
	1,036,606	1,110,190
	16,594,551	14,512,302

LIABILITIES	1986	1985
	$	$
Current		
Bank overdraft		10,323
Working capital loans from Canada (Note 5)	16,750,000	11,500,000
Accounts payable and accrued liabilities	4,364,408	5,248,105
Current portion of capital asset loans from Canada	150,000	185,000
	21,264,408	16,943,428
Long-term		
Capital asset loans from Canada, net of current portion (Note 5)	500,000	650,000
Provision for employee termination benefits	257,024	231,946
	757,024	881,946
DEFICIT OF CANADA		
Deficit	(5,426,881)	(3,313,072)
	16,594,551	14,512,302

Approved by the Board:

W. R. MOYSE
Director

A. MALONEY
Director

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Sales		
Saltfish products	28,872,035	37,557,697
Traded fish products (Note 1)	1,951,943	1,140,750
Frozen fish products (Note 1)	16,760,410	22,109,033
	47,584,388	60,807,480
Less: freight and insurance	2,043,916	2,438,091
	45,540,472	58,369,389
Cost of goods sold		
Production costs	25,528,447	34,137,380
Transportation, storage and packaging	1,473,439	2,162,872
Other buying costs	910,895	1,046,963
Frozen fish products (Note 1)	16,760,410	22,109,033
	44,673,191	59,456,248
Profit (loss) before expenses	867,281	(1,086,859)
Expenses		
Selling	714,351	630,776
Administrative	656,955	689,966
Interest —Long-term	84,878	100,489
—Current	732,656	1,580,212
Gain on foreign exchange	(207,750)	(332,673)
	1,981,090	2,668,770
Net loss on Operations	(1,113,809)	(3,755,629)
Unusual item		
Bad debt allowance (Note 6)	(1,000,000)	
Net loss for the year	(2,113,809)	(3,755,629)

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance at beginning of the year	(3,313,072)	442,557
Net loss for the year	(2,113,809)	(3,755,629)
Balance at end of the year	(5,426,881)	(3,313,072)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Funds were provided by (used for)		
Financing activities		
Increase (decrease) in working capital loans from Canada	5,250,000	(1,500,000)
Repayment of capital asset loans from Canada	(185,000)	(271,000)
	5,065,000	(1,771,000)
Operations		
Net loss for the year	(2,113,809)	(3,755,629)
Adjustments for non cash items		
Depreciation	147,812	176,944
Loss on sale	4,264	
Employee termination benefits	25,078	18,936
	(1,936,655)	(3,559,749)
Decrease in trade balances	(132,728)	(62,266)
(Increase) decrease in inventories	(2,276,316)	5,375,739
	(4,345,699)	1,753,724
Investing activities		
Purchase of fixed assets	(78,492)	(98,930)
Net funds provided (used)	640,809	(116,206)
Cash (bank overdraft) at beginning of the year	(10,323)	105,883
Cash (bank overdraft) at end of the year	630,486	(10,323)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority, objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in 1970, to improve the earnings of the primary producers of cured codfish. The Corporation is a Crown corporation of Canada without share capital, named in Schedule C, Part I to the Financial Administration Act, is an agent of Her Majesty, and is required to conduct its operations on a self-sustaining financial basis. The Corporation is dependent on the Government of Canada for working capital and capital asset loans and is not subject to income taxes.

The Corporation has the exclusive right to trade in and market cured fish and its by-products in the Province of Newfoundland and the Lower North Shore of Quebec and is required to buy all cured codfish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through agents of the Corporation and is subsequently marketed by the Corporation.

Traded fish and frozen fish products

The Corporation is involved in the role of marketing frozen fish products (traded fish) on behalf of independent producing companies for a commission. These transactions are recorded as sales and cost of goods sold in the statement of operations.

The Corporation also markets frozen fish products under contractual arrangements with a number of companies. Under these agreements, the Corporation may make advances based on the projected market value to the producer. The balance of the market value received by the producing company is determined by the ultimate selling price and all related expenses. The Corporation does not receive any revenue for this service but does recover the direct costs of providing the service, interest on advances and certain overhead expenses.

In certain instances, in order to secure the Corporation's position against any possible third party claims against the producer, the Corporation takes title to the product when it leaves the plant.

CANADIAN SALTFISH CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

These sales and related cost of goods sold are recorded as offsetting amounts in the statement of operations. The agreement with the producing company attributes any gain or loss on the ultimate sale of the product to the producer.

The total frozen fish sales that the Corporation was involved in marketing are as follows:

	1986	1985
	$	$
Traded frozen fish products	1,879,214	810,083
Frozen fish products	16,760,410	22,109,033
	18,639,624	22,919,116

In addition, the Corporation was involved in the marketing of $1,318,805 (1985—$3,100,796) of frozen fish products where title did not pass. These sales and related cost of goods sold were not recorded in the statement of operations.

2. Significant accounting policies

Depreciation

Depreciation is calculated on the straight-line method and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Equipment	3 to 10 years
Furniture and fixtures	5 years

Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenues and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the results of operations.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Corporation. Contributions with respect to current services are expensed in the current period.

Employee termination benefits

Employees are entitled to specific benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Inventories

Inventories are made up of the following categories:

	1986	1985
	$	$
Fish, at lower of cost and net realizable value	3,407,328	1,883,140
Packages and supplies, at cost	390,516	223,129
Salt, at cost	228,870	318,976
	4,026,714	2,425,245
Frozen fish at lower of cost and net realizable value	1,657,651	982,804
	5,684,365	3,408,049

4. Fixed assets

	1986			1985
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	117,274		117,274	117,274
Buildings	956,156	352,125	604,031	649,394
Equipment	1,624,222	1,396,309	227,913	254,706
Furniture and fixtures	232,172	144,784	87,388	88,816
	2,929,824	1,893,218	1,036,606	1,110,190

5. Loans from Canada

Working capital loans are interest bearing (based upon current rates as set by the Bank of Canada) and are repayable within one year.

Total loans outstanding from Canada and banks shall not exceed $50 million.

Loans obtained to finance capital expenditures bear interest and are subject to repayment in ten equal instalments. Outstanding capital asset loans are as follows:

Due date	Interest rate	1986	1985
	%	$	$
September 22, 1985	7¾		22,500
March 31, 1986	8⅞		12,500
March 27, 1989	10¼	30,000	40,000
September 28, 1989	10	320,000	400,000
September 30, 1990	12⅜	300,000	360,000
		650,000	835,000
Less: current portion		150,000	185,000
		500,000	650,000

Repayment requirements over the next five fiscal years are $150,000 in 1987, 1988 and 1989; $140,000 in 1990 and $60,000 in 1991.

6. Unusual item

Included in receivables is an account receivable of $2,081,000 which has been outstanding since April 1984. During the year, the Corporation secured a first mortgage on property owned by this account for the appraised value of the property, which is approximately $1,000,000, but has been unsuccessful in obtaining any additional security. The amount the Corporation may ultimately realize from this account cannot be estimated at this time. For this reason, the Corporation has provided an allowance for bad debts of $1,000,000.

SUMMARY PAGE

THE CANADIAN WHEAT BOARD

MANDATE

To market in an orderly manner, in export trade, grain grown in the designated area of Canada; to promote the export of grain. The Board must buy and take delivery of grain, within quotas it establishes, from producers in the designated area. It administers the *Prairie Grain Advance Payments Act*.

BACKGROUND

Founded in 1935, the Board regulates delivery and coordinates collection, transport and storage of wheat, rye, oats, barley, flaxseed and rapeseed in the Prairie provinces and in parts of British Columbia and western Ontario. For various grades of grains, it administers a pool for each crop-year. Agents appointed by the Board take delivery, store and finance much of the harvest and, depending on the season, the Board's obligations to agents can exceed $1 billion. In 1976, when crop-year grain exports totalled 18.5 million tonnes, the Board set a ten-year target of 30 million tonnes for crop-year exports which was achieved one year ahead of schedule. Most exports of grain are sold for cash or nearby payment but credit sales have become significant in recent years. The bank loans which finance the credit sales are guaranteed by Canada.

CORPORATION DATA

HEAD OFFICE	423 Main Street Winnipeg, Manitoba R3B 1B3
STATUS	An agent of Her Majesty; exempted from the provisions of Divisions I to IV of Part XII of the *Financial Administration Act*.
APPROPRIATE MINISTER	The Honourable Charles J. Mayer, P.C., M.P. Minister of State (Canadian Wheat Board)
DATE AND MEANS OF INCORPORATION	1935; by *The Canadian Wheat Board Act* (R.S.C. 1970, C. 12)
CHIEF EXECUTIVE OFFICER	W. Esmond Jarvis
AUDITOR	Deloitte Haskins & Sells

FINANCIAL SUMMARY ($ million) The financial year ends July 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	5,210	5,030	4,297	4,109
Obligations to the private sector	4,694	4,259	3,816	3,465
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	385	672	401	565
Cash from Canada in the period				
—budgetary	131	121	119	nil
—non-budgetary	nil	nil	nil	nil

THE CANADIAN WHEAT BOARD

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD

We have examined the balance sheet of The Canadian Wheat Board as at July 31, 1985, and the statements of operations for the 1984-85 pool accounts for wheat, amber durum wheat, designated oats, barley and designated barley for the period August 1, 1984 to completion of operations on September 30, 1985, the statements of operations for the 1984-85 pool account for oats for the period August 1, 1984 to completion of operations on November 15, 1985, the statement of administrative and general expenses and allocations to operations for the year ended July 31, 1985, the statement of advance payments to producers under the Prairie Grain Advance Payments Act as at July 31, 1985, and the statement of special account transactions for the year ended July 31, 1985. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at July 31, 1985 and the results of operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

Deloitte, Haskins & Sells
Chartered Accountants

Winnipeg, Canada
March 13, 1986

BALANCE SHEET AS AT JULY 31, 1985
(with prior year figures for comparison)

EXHIBIT I

ASSETS	1985	1984
	$	$
Stocks of grain		
Wheat	1,162,910,405	1,349,117,354
Durum	80,190,344	122,731,578
Oats	3,556,023	2,182,760
Designated Oats	109,682	93,890
Barley	98,237,385	52,713,112
Designated Barley	10,117,349	7,686,258
	1,355,121,188	1,534,524,952
Bills of exchange plus accrued interest (Note 2)	3,691,148,705	3,202,275,567
Accounts receivable (Note 3)		
Due from Board Agents on completed sales	20,182,068	166,927,017
Sundry	49,498,523	30,883,405
Prairie Grain Advance Payments Act	5,438,408	7,682,214
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	2,052,051	2,162,188
Covered hopper cars, at cost less depreciation (Note 4)	73,137,536	76,161,228
Office furniture, equipment and automobiles, at cost less depreciation	1,048,458	1,004,198
Deferred and prepaid expenses	12,430,376	8,229,251
	5,210,057,313	5,029,850,020

LIABILITIES	1985	1984
	$	$
Liability to Banks (Note 5)	3,908,353,974	3,162,952,155
Debentures payable (Note 6)	67,480,000	65,475,000
Liability to agents for grain purchased from producers (Note 7)	570,996,143	826,390,827
Liability to agents for deferred cash tickets (Note 8)	146,494,799	203,160,168
Accrued expenses and accounts payable (Note 9)	118,394,334	86,151,364
Outstanding adjustment and final payment cheques to producers		
Wheat	595,517	570,324
Durum	37,847	49,257
Oats	5,639	14,274
Designated Oats	1,426	391
Barley	26,462	34,799
Designated Barley	21,831	12,319
Special Account—Net balance of undistributed payment accounts (Note 10)	5,171,556	5,778,515
Provision for final payment expenses (Note 11)	7,197,503	7,196,788
Surpluses resulting from operations		
Pool Account		
Wheat	298,637,686	478,602,282
Durum	41,422,294	50,593,695
Oats	675,422	385,062
Designated Oats	813,196	591,895
Barley	19,066,956	110,509,643
Designated Barley	24,664,728	31,381,262
	5,210,057,313	5,029,850,020

W. E. JARVIS
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

F. M. HETLAND
Commissioner

W. H. SMITH
Commissioner

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1984-85 POOL ACCOUNT—WHEAT
FOR THE PERIOD AUGUST 1, 1984, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1985
(with prior year figures for the 1983-84 Pool Account for comparison)

EXHIBIT II

	1984-85		1983-84	
	Tonnes	Amount	Tonnes	Amount
		$		$
Wheat acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	16,192,572	2,722,955,091	20,186,978	3,352,896,639
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	93,765	15,823,780	85,330	14,532,873
Purchased from prior year Pool Account—Wheat	482,460	84,511,290	844,767	153,715,767
	16,768,797	2,823,290,161	21,117,075	3,521,145,279
Wheat sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	1,171,699		1,210,094	
Export	9,316,116		12,974,962	
Weight losses in transit and in drying	5,672		10,160	
	10,493,487	2,119,100,423	14,195,216	2,795,055,087
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	258,172		403,268	
Export	3,374,091		6,036,131	
Sale to the subsequent Pool Account—Wheat	2,643,047		482,460	
	6,275,310	1,162,910,405	6,921,859	1,349,117,354
	16,768,797	3,282,010,828	21,117,075	4,144,172,441
Surplus on Wheat transactions		458,720,667		623,027,162
Operating costs				
Carrying charges				
Carrying charges on Wheat stored in country elevators		88,292,322		89,905,467
Storage on Wheat stored in terminal elevators		28,079,232		18,909,270
		116,371,554		108,814,737
Interest, bank charges and net interest on other Board accounts		12,300,778		(3,463,630)
Demurrage		(2,416,042)		(435,169)
Additional freight—Wheat shipped from country stations to terminal position		5,606,478		2,422,929
—Freight rate changes		(2,608,292)		8,246,530
Handling and stop-off on Wheat warehoused at interior terminals		1,055,877		(49,462)
Drying charges		767,681		1,713,617
Interest and depreciation on Wheat Board hopper cars		10,170,355		9,424,620
Wheat Board administrative and general expenses		18,834,592		17,750,708
		160,082,981		144,424,880
Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1984, to September 30, 1985 (1983-84 October 31, 1984)		298,637,686		478,602,282

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1984-85 POOL ACCOUNT—AMBER DURUM WHEAT
FOR THE PERIOD AUGUST 1, 1984, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1985
(with prior year figures for the 1983-84 Pool Account for comparison) **EXHIBIT III**

	1984-85		1983-84	
	Tonnes	Amount	Tonnes	Amount
		$		$
Durum acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	1,786,421	319,040,593	2,278,079	406,403,268
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	8,270	1,434,938	8,408	1,496,395
Purchased from prior year Pool Account—Durum			463,843	90,544,238
	1,794,691	320,475,531	2,750,330	498,443,901
Durum sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	98,269		86,034	
Export	1,276,828		2,061,514	
Weight losses in transit and in drying	3,247		2,749	
	1,378,344	297,296,259	2,150,297	444,897,812
Durum stocks—Being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	25,348		28,876	
Export	271,353		571,157	
Sale to the subsequent Pool Account—Durum	119,646			
	416,347	80,190,345	600,033	122,731,578
	1,794,691	377,486,604	2,750,330	567,629,390
Surplus on Amber Durum Wheat transactions		57,011,073		69,185,489
Operating costs				
Carrying charges				
Carrying charges on Durum stored in country elevators		7,863,782		10,884,477
Storage on Durum stored in terminal elevators		4,096,695		2,442,679
		11,960,477		13,327,156
Interest and bank charges		2,045,742		(274,924)
Demurrage		(1,748,659)		1,495,075
Additional freight —Durum shipped from country stations to terminal position		239,158		269,658
—Freight rate changes		(115,901)		701,687
Handling and stop-off on Durum warehoused at interior terminals				3,642
Drying charges		8,037		2,793
Interest and depreciation on Wheat Board hopper cars		1,122,027		1,063,558
Wheat Board administrative and general expenses		2,077,897		2,003,149
		15,588,778		18,591,794
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1984, to September 30, 1985 (1983-84 October 31, 1984)		41,422,295		50,593,695

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1984-85 POOL ACCOUNT—OATS
FOR THE PERIOD AUGUST 1, 1984, TO COMPLETION OF OPERATIONS ON NOVEMBER 15, 1985
(with prior year figures for the 1983-84 Pool Account for comparison)

EXHIBIT IV

	1984-85		1983-84	
	Tonnes	Amount	Tonnes	Amount
		$		$
Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	54,639	5,416,401	55,389	5,496,654
Purchased from prior year Pool Account—Oats	16,369	1,785,902	43,173	4,959,168
	71,008	7,202,303	98,562	10,455,822
Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	38,487	4,921,612	78,012	9,515,302
Weight losses in transit and in drying				
Oats stocks—Being Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for period subsequent to July 31	28,211	3,115,692	4,181	396,859
Sale to subsequent Pool Account—Oats	4,310	440,331	16,369	1,785,902
	71,008	8,477,635	98,562	11,698,063
Surplus on Oats transactions		1,275,332		1,242,241
Operating costs				
Carrying charges				
Carrying charges on Oats stored in country elevators		285,692		374,439
Storage on Oats stored in terminal elevators		194,177		181,254
		479,869		555,693
Interest and bank charges		3,410		20,530
Additional freight —Oats shipped from country stations to terminal position		98,106		177,403
—Freight rate changes		(84,660)		28,989
Interest and depreciation on Wheat Board hopper cars		34,318		25,859
Wheat Board administrative and general expenses		68,867		48,705
		599,910		857,179
Surplus on operations of the Board on the Pool Account—Oats, for the period from August 1, 1984, to November 15, 1985 (1983-84 October 31, 1984)		675,422		385,062

STATEMENT OF OPERATIONS

1984-85 POOL ACCOUNT—DESIGNATED OATS
FOR THE PERIOD AUGUST 1, 1984, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1985
(with prior year figures for the 1983-84 Pool Account for comparison)

EXHIBIT V

	1984-85		1983-84	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	44,219	6,061,679	40,023	5,498,760
Designated Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	43,504	6,749,003	39,429	5,973,437
Designated Oats stocks — Being Designated Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	715	109,682	594	93,890
	44,219	6,858,685	40,023	6,067,327
Surplus on Designated Oats transactions		797,006		568,567
Operating costs				
Interest		(95,397)		(77,206)
Interest and depreciation on Canadian Wheat Board hopper cars		27,773		18,685
Wheat Board administrative and general expenses		51,434		35,193
		(16,190)		(23,328)
Surplus on operations of the Board on the Pool Account — Designated Oats, for the period from August 1, 1984, to September 30, 1985 (1983-84 October 31, 1984)		813,196		591,895

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1984-85 POOL ACCOUNT—BARLEY
FOR THE PERIOD AUGUST 1, 1984, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1985
(with prior year figures for the 1983-84 Pool Account for comparison)

EXHIBIT VI

	1984-85		1983-84	
	Tonnes	Amount	Tonnes	Amount
		$		$
Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	3,068,472	382,262,408	4,007,756	438,761,246
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	17,053	2,105,090	23,728	2,602,169
	3,085,525	384,367,498	4,031,484	441,363,415
Barley sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	2,235,067	318,598,608	3,673,279	507,159,484
Weight losses in transit and in drying	2,545		2,034	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31	367,060	44,633,198	356,171	52,713,112
Sales to subsequent pool account—Barley	480,853	53,604,187		
	3,085,525	416,835,993	4,031,484	559,872,596
Surplus on Barley transactions		32,468,495		118,509,181
Operating costs				
Carrying charges				
Carrying charges on Barley stored in country elevators		4,724,253		4,683,339
Storage on Barley stored in terminal elevators		3,356,581		2,246,162
		8,080,834		6,929,501
Interest and bank charges		(1,306,516)		(7,543,393)
Demurrage		(449,348)		1,941,439
Additional freight —Barley shipped from country stations to terminal position		1,897,338		902,833
—Freight rate changes		(893,639)		207,308
Handling and stop-off on Barley warehoused at interior terminals		(52,098)		(108,820)
Drying charges		628,571		275,505
Interest and depreciation on Wheat Board hopper cars		1,927,267		1,871,085
Wheat Board administrative and general expenses		3,569,130		3,524,080
		13,401,539		7,999,538
Surplus on operations of the Board on the Pool Account—Barley, for the period from August 1, 1984, to September 30, 1985 (1983-84 October 31, 1984)		19,066,956		110,509,643

STATEMENT OF OPERATIONS

1984-85 POOL ACCOUNT—DESIGNATED BARLEY
FOR THE PERIOD AUGUST 1, 1984, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1985
(with prior year figures for the 1983-84 Pool Account for comparison)

EXHIBIT VII

	1984-85		1983-84	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	712,195	111,703,201	1,004,377	139,939,761
Designated Barley sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	661,381	124,998,887	959,264	161,150,487
Designated Barley stocks—Being Designated Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	50,814	10,117,349	45,113	7,686,257
	712,195	135,116,236	1,004,377	168,836,744
Surplus on Designated Barley transactions		23,413,035		28,896,983
Operating costs				
Interest		(2,527,411)		(3,836,353)
Interest and depreciation on Canadian Wheat Board hopper cars		447,320		468,910
Wheat Board administrative and general expenses		828,398		883,164
		(1,251,693)		(2,484,279)
Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1984, to September 30, 1985 (1983-84 October 31, 1984)		24,664,728		31,381,262

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS FOR THE YEAR ENDED JULY 31, 1985

(with prior year figures for comparison)

EXHIBIT VIII

	1984-85	1983-84
	$	$
Administrative and General Expenses		
Salaries—Board members, officers and staff	15,131,273	14,686,316
Unemployment insurance, pension, group insurance, medical and other employee benefits	1,964,496	1,735,497
Manitoba Health and Education Tax	235,956	212,116
Advisory Committee—Travelling expenses and per diem allowances	79,197	76,758
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building	1,424,092	1,475,438
Telephones—Exchange service and long distance calls	354,578	368,022
Telegrams, cables and telex expense	141,293	160,557
Postage	583,765	666,414
Printing, stationery and supplies	642,392	642,284
Annual report, mini report and "Grain Matters", etc.	156,284	152,638
District meetings	19,452	16,588
Office expense	505,709	692,626
Travelling and transfer of staff	847,801	760,513
Travelling expenses—Inspectors	184,653	217,726
Legal fees and court costs	31,629	28,791
Audit fees	91,000	91,000
Computing equipment—Rental and sundries	2,383,997	1,725,593
Repair and upkeep of office machines and equipment	49,545	67,923
Grain market publications and services	80,635	75,726
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	882,131	822,506
Bonds and insurance	29,993	27,792
Winnipeg Commodity Exchange dues	12,820	12,670
Depreciation on building, furniture, equipment and automobiles	274,440	352,402
	26,107,131	25,067,896

	1984-85	1983-84
	$	$
Allocations to Operations		
1. Marketing of Producers' Grain		
1984-85 Pool Account—Wheat	9,945,954	
1984-85 Pool Account—Durum	1,097,271	
1984-85 Pool Account—Oats	33,561	
1984-85 Pool Account—Designated Oats	27,160	
1984-85 Pool Account—Barley	1,884,744	
1984-85 Pool Account—Designated Barley	437,451	
1983-84 Pool Account—Wheat	8,223,307	
1983-84 Pool Account—Durum	927,992	
1983-84 Pool Account—Oats	22,563	
1983-84 Pool Account—Designated Oats	16,304	
1983-84 Pool Account—Barley	1,632,588	
1983-84 Pool Account—Designated Barley	409,140	
	24,658,035	23,708,599
2. Distributing Final Payments to Producers		
(a) Wheat and Durum		
1983-84 Pool Account—Wheat	207,528	
1983-84 Pool Account—Durum	30,131	
1982-83 Pool Account—Wheat	40,966	
1982-83 Pool Account—Durum	6,533	
1981-82 Pool Account—Wheat	7,496	
1981-82 Pool Account—Durum	1,020	
1980-81 Pool Account—Wheat	4,114	
1980-81 Pool Account—Durum	563	
1979-80 Pool Account—Wheat	4,855	
1979-80 Pool Account—Durum	664	
1978-79 Pool Account—Wheat	3,752	
1978-79 Pool Account—Durum	513	
	308,135	274,765
(b) Coarse Grains		
1983-84 Pool Account—Oats	15,638	
1983-84 Pool Account—Designated Oats	2,710	
1983-84 Pool Account—Barley	74,931	
1983-84 Pool Account—Designated Barley	12,436	
1982-83 Pool Account—Oats	5,285	
1982-83 Pool Account—Designated Oats	634	
1982-83 Pool Account—Designated Barley	11,134	
1981-82 Pool Account—Designated Oats	2,045	
1981-82 Pool Account—Barley	4,393	
1981-82 Pool Account—Designated Barley	773	
1980-81 Pool Account—Oats	1,112	
1980-81 Pool Account—Barley	2,439	
1980-81 Pool Account—Designated Barley	430	
1979-80 Pool Account—Barley	2,869	
1979-80 Pool Account—Designated Barley	503	
1978-79 Pool Account—Oats	1,025	
1978-79 Pool Account—Barley	2,210	
1978-79 Pool Account—Designated Barley	394	
	140,961	84,532
3. Allocation authorized by Order-in-Council from Special Account—Undistributed Payment Accounts in partial payment of Administrative and General Expense incurred in respect of the Prairie Grain Advance Payments Act	1,000,000	1,000,000
	26,107,131	25,067,896

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT AS AT JULY 31, 1985

EXHIBIT IX

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
	$	$	$
1957-58 Crop Year	35,203,467	35,200,848	2,619
1958-59 Crop Year	34,369,653	34,366,768	2,885
1959-60 Crop Year	38,492,505	38,490,056	2,449
1960-61 Crop Year	63,912,550	63,904,499	8,051
1961-62 Crop Year	16,656,713	16,651,008	5,705
1962-63 Crop Year	29,251,526	29,245,974	5,552
1963-64 Crop Year	62,136,418	62,129,676	6,742
1964-65 Crop Year	32,961,844	32,955,723	6,121
1965-66 Crop Year	40,600,386	40,596,508	3,878
1966-67 Crop Year	36,668,270	36,664,915	3,355
1967-68 Crop Year	47,280,533	47,277,263	3,270
1968-69 Crop Year	151,852,319	151,770,940	81,379
1969-70 Crop Year	272,777,516	272,475,345	302,171
1970-71 Crop Year	91,105,890	91,076,240	29,650
1971-72 Crop Year	68,142,360	68,104,534	37,826
1972-73 Crop Year	20,754,104	20,743,229	10,875
1973-74 Crop Year	35,259,387	35,219,656	39,731
1974-75 Crop Year	46,635,399	46,602,209	33,190
1975-76 Crop Year	20,236,528	20,208,199	28,329
1976-77 Crop Year	130,592,220	130,470,100	122,120
1977-78 Crop Year	119,090,916	118,909,208	181,708
1978-79 Crop Year	151,316,450	151,189,627	126,823
1979-80 Crop Year	99,146,581	99,054,697	91,884
1980-81 Crop Year	61,640,150	61,591,275	48,875
1981-82 Crop Year	333,688,190	333,089,537	598,653
1982-83 Crop Year	309,022,755	307,774,142	1,248,613
1983-84 Crop Year	286,736,519	284,765,718	1,970,801
1984-85 Crop Year	201,308,812	189,417,363	11,891,449
	2,836,839,961	2,819,945,257	
Balance to be refunded by Producers as at July 31, 1985		16,894,704	
Add: bank interest to July 31, 1985 payable by the Government of Canada		105,734,059	
Less: amount paid to July 31, 1985		105,664,187	69,872
			16,964,576
Deduct: balance of funds received to cover advance payments in default			
Government of Canada		1,113,035	
Line Elevator Companies		71,703	
Interest received on default payments		10,341,430	11,526,168
Owing to the Canadian Wheat Board as at July 31, 1985			5,438,408

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF SPECIAL ACCOUNT TRANSACTIONS FOR THE YEAR ENDED JULY 31, 1985

EXHIBIT X

	$	$
Balance of Special Account as at July 31, 1984		5,778,515
Transfer to Special Account authorized by Order-in-Council P.C. 1985-2261 from the following		
1977 Wheat Payment Account	812,614	
1977 Barley Payment Account	296,826	
1977 Designated Barley Payment Account	87,391	1,196,831
		6,975,346

Expenditures

Authorized by Order-in-Council No.	Description of Purpose	Unexpended as at July 31, 1984	Authorized Crop Year 1984-85	Unexpended as at July 31, 1985	Expended Crop Year 1984-85	
		$	$	$	$	
P.C. 1985-2262	Remote Sensing Crop Monitoring Project		33,000	33,000		
P.C. 1985-1946	General Promotion and Overseas Advertising	124,454	140,000	176,009	88,445	
P.C. 1985-1945	Customer Mission Program	282,951	360,000	568,515	74,436	
P.C. 1984-2642	Market Development	500,000		359,167	140,833	
P.C. 1984-1185	50th Anniversary	224,226			224,226	
P.C. 1983-3764	Canadian HY320 Wheat Testing Program	28,298		22,510	5,788	
P.C. 1983-2007	Canadian International Grains Institute Capital Expenditures	86,288		69,539	16,749	
P.C. 1983-2003	Joint Policy Coordinating Committee of Canada and United States Wheat Producers	90,030		88,133	1,897	
P.C. 1983-806	Prairie Grain Advance Payment Act—Administration	1,000,000			1,000,000	
P.C. 1981-3436	Scholarship and Assistantship Program	36,517	243,483	30,142	249,858	
		2,372,764	776,483	1,347,015	1,802,232	
						1,802,232
						5,173,114
Less: payments to producers against old payment accounts						1,558
Balance of Special Account as at July 31, 1985						5,171,556

As at July 31, 1985 there were unexpended authorizations totalling $1,347,015 leaving an unexpended balance of $3,824,541 in the Account.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS

The Financial Statements of the Canadian Wheat Board including notes thereto for the crop year consist of the Balance Sheet (Exhibit I), which sets forth the financial position of the Board as at July 31, 1985, together with other statements (Exhibits II to X) showing the results of Board operations for the year.

The practice of the Board is to include in its accounts at July 31, the final operating results of pool accounts when marketing operations have been completed before the issuance of the annual report. Operations on the 1984-85 Pool Accounts for Wheat, Amber Durum Wheat, Designated Oats, Barley and Designated Barley were completed on September 30, 1985 and for Oats on November 15, 1985. Details of the final operating results of these pool accounts with commentary thereon are presented in this section of the report.

Although the basic measurement for grain has been the "tonne" since February 1, 1978, for your information a tonne equals 36.74371 bushels of Wheat, 64.84183 bushels of Oats or 45.92963 bushels of Barley.

Pool Account — Wheat

Initial Payments

During the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $170.00 per tonne for No. 1 Canada Western Red Spring.

Supplies of Wheat

Supplies of wheat in the 1984-85 Pool were 16,768,797 tonnes, comprised of 16,192,572 tonnes delivered by producers, 93,765 tonnes acquired from other than producers and 482,460 tonnes purchased from the previous pool.

Grade Pattern

Deliveries of grain to the 1984-85 Pool Account were of marginally higher quality compared with receipts in the previous pool. Deliveries of Nos. 1 and 2 Canada Western Red Spring totalled 13.288 million tonnes or 82.06 per cent of total receipts, while No. 3 Canada Western Red Spring receipts of 1.505 million tonnes amounted to 9.29 per cent of total receipts.

Deliveries of Utility grades including Canada Feed amounted to .410 million tonnes or 2.54 per cent of total producer deliveries. Approximately 1.29 per cent of producer deliveries graded tough while .14 per cent graded damp.

Final Statement of Operations and Surplus for Distribution to Producers — Wheat — Table A

Marketing operations on the Pool Account for Wheat resulted in an operating surplus of $298,637,686. After allowing for the cost of issuing the final payment and adding estimated interest earnings subsequent to September 30, 1985, the net surplus for distribution to producers amounted to $306,083,979. This represents an average of $18.903 on producer deliveries of 16,192,572 tonnes. Table B shows the total price realized by producers at $186.373 for No. 1 CW Red Spring, comparable with $193.980 for the previous pool.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1984-85 POOL ACCOUNT — WHEAT FOR THE PERIOD AUGUST 1, 1984, TO SEPTEMBER 30, 1985

(with prior year figures for the 1983-84 Pool Account for comparison)

TABLE A

	1984-85 Pool Account		1983-84 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	16,192,572 tonnes		20,186,978 tonnes	
	$	$	$	$
Sales value	3,181,675,758	196.490	3,975,923,801	196.955
Initial payments to producers	2,722,955,091	168.161	3,352,896,639	166.092
Gross Surplus	458,720,667	28.329	623,027,162	30.863
Deduct Operating Costs				
Carrying charges				
Country elevators	88,292,322	5.453	89,905,467	4.453
Terminal storage	28,079,232	1.734	18,909,270	.937
Total Carrying Charges	116,371,554	7.187	108,814,737	5.390
Bank interest and net interest on other Board accounts	12,300,778	.760	(3,463,630)	(.172)
Demurrage	(2,416,042)	(.149)	(435,169)	(.022)
Additional freight—To terminals	5,606,478	.346	2,422,929	.120
—Freight rate change	(2,608,292)	(.161)	8,246,530	.409
Handling and stop-off	1,055,877	.065	(49,462)	(.002)
Drying	767,681	.047	1,713,617	.085
Interest and depreciation on Wheat Board hopper cars	10,170,355	.628	9,424,620	.467
Wheat Board administrative expenses	18,834,592	1.163	17,750,708	.879
Total Operating Costs	160,082,981	9.886	144,424,880	7.154
Surplus on Operations	298,637,686	18.443	478,602,282	23.709
Add: interest earned after September 30 (1983-84 October 31)	7,590,715	.469	11,883,105	.588
Deduct: cost of issuing final payment	144,422	.009	158,424	.008
Surplus for Distribution to Producers	306,083,979	18.903	490,326,963	24.289

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER **TABLE B**

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Red Spring Wheat Grades			
No. 1 Canada Western Red Spring	170.00	16.373	186.373
No. 2 Canada Western Red Spring	164.21	19.899	184.109
No. 3 Canada Western Red Spring	159.21	12.297	171.507
No. 1 Canada Utility	155.21	12.297	167.507
No. 2 Canada Utility	141.21	14.297	155.507
Canada Feed	138.21	3.297	141.507
No. 1 Canada Western Red Winter	159.21	12.297	171.507
No. 2 Canada Western Red Winter	156.21	13.297	169.507
No. 1 Canada Western Soft White Spring	147.21	19.297	166.507
No. 2 Canada Western Soft White Spring	144.21	21.297	165.507

Operating Costs

Operating costs incurred applicable to the pool were $160,082,981 or $9.886 per tonne. Details of the principal costs and comment thereon follows:

Carrying Charges — $116,371,554

Total carrying charges incurred by the Board, including storage and interest charges on wheat in country elevators and storage on wheat in terminal elevators amounted to $116,371,554 or $7.187 per tonne.

Bank Interest and Net Interest on Other Board Accounts — $12,300,778

This consists mainly of bank interest and interest paid to or received from other Board accounts. Interest paid, exceeded interest earned by $12,300,778 or $.760 per tonne.

Additional Freight — To Terminals — $5,606,478 — Freight Rate Change — ($2,608,292)

During the crop year the Board paid $5,606,478 of additional freight arising out of the movement of grain in adverse direction.

With the abolition of the Crow's Nest Pass freight rate on December 31, 1983, freight rates increased by approximately 18% on January 1, 1984 with a further increase of approximately 31% on August 1, 1984. However, on August 1, 1985 freight rates declined by approximately 22% and the Board collected the resulting freight saved on the country stocks held by its agents on August 1, 1985 amounting to $2,608,292 in the Wheat account.

Drying Charges — $767,681

Drying charges for 1984-85 totalled $767,681, a significant decrease from the previous year, reflecting the lower percentages of tough and damp grain delivered to the pool under review.

Interest and Depreciation on Wheat Board Hopper Cars — $10,170,355

Costs for the use of the Board's 2,000 hopper cars include depreciation and interest. Hopper car expenses attributable to the 1984-85 Wheat Account totalled $10,170,355 compared to $9,424,620 for the previous pool.

Pool Account — Amber Durum Wheat

Initial Payments

During the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $180.00 per tonne for No. 1 Canada Western Amber Durum Wheat.

Supplies of Amber Durum Wheat

Supplies of Amber Durum Wheat in the 1984-85 Pool were 1,794,691 tonnes, comprised of 1,786,421 tonnes delivered by producers and 8,270 tonnes acquired from other than producers.

Grade Pattern

Receipts of Nos. 1, 2 and 3 Canada Western Amber Durum totalled 1.769 million tonnes or 99.01 per cent of total producer deliveries. The tough and damp grades delivered amounted to .11 per cent of the total receipts.

Final Statement of Operations and Surplus for Distribution to Producers — Amber Durum Wheat — Table C

Table C shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $41,422,295. Operating expenses totalled $15,588,778 for the year or $8.726 per tonne. The principal cost was carrying charges amounting to $11,960,477 or $6.695 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to September 30, 1985, the net surplus for distribution to producers was $42,448,995. This represents an overall average of $23.762 per tonne on producer deliveries of 1,786,421 tonnes. Table D shows the total payment received by producers for the principal grades of Amber Durum Wheat delivered during the crop year. This table shows the total price realized by producers for No. 1 Canada Western Amber Durum Wheat of $204.853 per tonne, compared to $204.043 per tonne for the previous pool.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1984-85 POOL ACCOUNT—AMBER DURUM WHEAT FOR THE PERIOD AUGUST 1, 1984, TO SEPTEMBER 30, 1985
(with prior year figures for the 1983-84 Pool Account for comparison)

TABLE C

	1984-85 Pool Account		1983-84 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	1,786,421 tonnes		2,278,079 tonnes	
	$	$	$	$
Sales value	376,051,666	210.506	475,588,757	208.767
Initial payments to producers	319,040,593	178.592	406,403,268	178.397
Gross Surplus	57,011,073	31.914	69,185,489	30.370
Deduct Operating Costs				
Carrying charges				
Country elevators	7,863,782	4.402	10,884,477	4.778
Terminal storage	4,096,695	2.293	2,442,679	1.072
Total carrying charges	11,960,477	6.695	13,327,156	5.850
Interest	2,045,742	1.145	(274,924)	(.120)
Demurrage	(1,748,659)	(.979)	1,495,075	.656
Additional freight —To terminals	239,158	.134	269,658	.118
—Freight rate changes	(115,901)	(.065)	701,687	.308
Handling and stop-off			3,642	.002
Drying	8,037	.005	2,793	.001
Interest and depreciation on Wheat Board hopper cars	1,122,027	.628	1,063,558	.467
Wheat Board administrative expenses	2,077,897	1.163	2,003,149	.879
Total Operating Costs	15,588,778	8.726	18,591,794	8.161
Surplus on Operations	41,422,295	23.188	50,593,695	22.209
Add: interest earned after September 30 (1983-84 October 31)	1,052,864	.589	1,256,179	.551
Deduct: cost of issuing final payment	26,164	.015	24,141	.010
Surplus for Distribution to Producers	42,448,995	23.762	51,825,733	22.750

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF AMBER DURUM WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE D

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Amber Durum Wheat Grades			
No. 1 Canada Western Amber Durum	180.00	24.853	204.853
No. 2 Canada Western Amber Durum	177.21	22.643	199.853
No. 3 Canada Western Amber Durum	175.21	19.643	194.853
No. 4 Canada Western Amber Durum	159.21	20.643	179.853
No. 5 Canada Western Amber Durum	153.21		153.210

Pool Account—Oats

Commencing August 1, 1981, as authorized by Order-in-Council, oats selected and accepted from producers for use in processing and milling for human consumption, has been set up in a separate pool under the caption "Designated Oats". As a result, the transactions described here consist mainly of marketing results related to feeding grades of oats.

Initial Payments

During the crop year the Board was authorized to purchase oats from producers at a fixed initial price of $100.00 per tonne for No. 1 Feed Oats.

Grade Pattern

Deliveries of Nos. 1 and 2 Canada Western Oats comprised .44 per cent of producer deliveries with feeding grades constituting the remaining 99.56 per cent of total receipts. Board receipts of tough and damp oats made up 3.04 per cent of deliveries.

Final Statement of Operations and Surplus for Distribution to Producers—Oats—Table E

Table E shows the operating results of the Pool Account for the 1984-85 crop year. Marketing operations resulted in a surplus of $675,422. Operating expenses totalled $599,910 or $10.979 per tonne. The principal cost was carrying charges amounting to $479,869 or $8.783 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to November 15, 1985, the net surplus for distribution to producers was $688,372 which represents an overall average of $12.599 per tonne on producer deliveries of 54,639 tonnes. Table F shows the total payment received by producers for the principal grades of oats delivered during the crop year.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1984-85 POOL ACCOUNT—OATS FOR THE PERIOD AUGUST 1, 1984, TO NOVEMBER 15, 1985

(with prior year figures for the 1983-84 Pool Account for comparison)

TABLE E

	1984-85 Pool Account		1983-84 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	54,639 tonnes		55,389 tonnes	
	$	$	$	$
Sales value	6,691,733	122.472	6,738,895	121.664
Initial payments to producers	5,416,401	99.131	5,496,654	99.237
Gross Surplus	1,275,332	23.341	1,242,241	22.427
Deduct Operating Costs				
Carrying charges				
Country elevators	285,692	5.229	374,439	6.760
Terminal storage	194,177	3.554	181,254	3.272
Total Carrying Charges	479,869	8.783	555,693	10.032
Interest	3,410	.062	20,530	.371
Additional freight—To terminal	98,106	1.796	177,403	3.203
—Freight rate changes	(84,660)	(1.550)	28,989	.523
Interest and depreciation on Wheat Board hopper cars	34,318	.628	25,859	.467
Wheat Board administrative expenses	68,867	1.260	48,705	.879
Total Operating Costs	599,910	10.979	857,179	15.475
Surplus on Operations	675,422	12.362	385,062	6.952
Add: interest earned after November 15 (1983-84 October 31)	17,168	.314	9,560	.173
Deduct: cost of issuing final payment	4,218	.077	3,859	.070
Surplus for Distribution to Producers	688,372	12.599	390,763	7.055

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE F

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	106.00	19.022	125.022
No. 2 Canada Western	104.00	19.022	123.022
Extra No. 1 Feed	102.00	12.605	114.605
No. 1 Feed	100.00	12.315	112.315
No. 2 Feed	95.92	13.395	109.315

Pool Account—Designated oats

Beginning with the crop year commencing on August 1, 1981, oats that have been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the oats for use in processing and milling for human consumption, has been set up in a separate account. This account has been labelled "Designated Oats" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial Payments

During the crop year the Board was authorized to purchase Designated Oats from producers at fixed initial prices of $140.00 and $138.00 per tonne for Nos. 1 and 2 Canada Western Oats respectively and $134.00 per tonne for No. 1 Feed Oats.

Supplies and Grade Pattern

Supplies of oats in the designated pool were 44,219 tonnes representing deliveries to the Board by producers during the crop year of oats which were selected and accepted by purchasers for use in processing and milling for human consumption. Receipts of Nos. 1 and 2 Canada Western Oats totalled 30,019 tonnes or 67.89 per cent of total deliveries. Feeding grades totalled 14,200 tonnes or 32.11 per cent of total receipts.

Final Statement of Operations and Surplus for Distribution to Producers—Designated Oats—Table G

Table G shows the operating results of this pool account for the crop year. Marketing operations resulted in a surplus of $813,196. As to operating costs, it should be noted that the Designated Oats Pool, by its very nature does not incur the handling expenses normally related to feeding grades of oats. It is not stored by the Board, being selected by the purchaser and shipped at his request from farm to processing plant via the country elevator. As a result, the only expenses incurred attributable to such oats were costs related to hopper cars owned by the Wheat Board and administrative charges totalling $79,207 or $1.791 per tonne. These expenses were more than offset by interest earnings of $95,397 or $2.157 per tonne on the accumulating surplus in the pool. After providing for the cost of issuing the final payment and adding estimated interest earnings subsequent to September 30, 1985, the net surplus for distribution to producers was $833,202 or $18.843 per tonne on producer deliveries of 44,219 tonnes. Table H shows the total payment received by producers for the principal grades of Designated Oats delivered during the crop year.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1984-85 POOL ACCOUNT—DESIGNATED OATS FOR THE PERIOD AUGUST 1, 1984, TO SEPTEMBER 30, 1985
(with prior year figures for the 1983-84 Pool Account for comparison)

TABLE G

	1984-85 Pool Account		1983-84 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from Producers	44,219 tonnes		40,023 tonnes	
	$	$	$	$
Sales value	6,858,685	155.108	6,067,327	151.596
Initial prices paid to producers	6,061,679	137.084	5,498,760	137.390
Gross Surplus	797,006	18.024	568,567	14.206
Deduct Operating Costs				
Interest and bank charges	(95,397)	(2.157)	(77,206)	(1.929)
Interest and depreciation on Wheat Board hopper cars	27,773	.628	18,685	.467
Wheat Board administrative expenses	51,434	1.163	35,193	.879
Total Operating Costs	(16,190)	(.366)	(23,328)	(.583)
Surplus on Operations	813,196	18.390	591,895	14.789
Add: interest earned after September 30 (1983-84 October 31)	20,670	.468	14,696	.367
Deduct: cost of issuing final payment	664	.015	612	.015
Surplus for Distribution to Producers	833,202	18.843	605,979	15.141

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE H

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	140.00	20.746	160.746
No. 2 Canada Western	138.00	20.746	158.746
Extra No. 1 Feed	136.00	16.246	152.246
No. 1 Feed	134.00	14.246	148.246

Pool Account—Barley

Since August 1, 1975, as authorized by Order-in-Council, barley selected and accepted from producers for the use of malting, pot or pearling, has been set up in a separate pool under the caption "Designated Barley". As a result, the transactions remaining in the Barley Pool Account described here consist mainly of marketing results related to feeding grades of barley.

Initial Payments

At the beginning of the crop year the Board was authorized to purchase barley from producers at a fixed initial price of $110.00 per tonne for No. 1 Feed Barley. Effective November 19, 1984, the initial price for No. 1 Feed Barley was increased to $125.00 per tonne.

Supplies and Grade Pattern

Supplies in the regular Feed Barley pool were 3,085,525 tonnes comprised of 3,068,472 tonnes delivered by producers and 17,053 tonnes acquired from other than producers. Deliveries of Nos. 1 and 2 Feed Barley comprised 98.21 per cent of the producer deliveries in the pool. Board receipts of tough and damp barley made up 3.91 per cent of deliveries.

Final Statement of Operations and Surplus for Distribution to Producers—Barley—Table I

Table I shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $19,066,956. Operating expenses totalled $13,401,539 for the year or $4.367 per tonne. The principal cost was carrying charges amounting to $8,080,834 or $2.634 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to September 30, 1985, the net surplus for distribution to producers was $19,497,704. This represents an overall average of $6.354 per tonne on producer deliveries of 3,068,472 tonnes. Table J shows the total payment received by producers for No. 1 Feed Barley as $131.297 per tonne.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1984-85 POOL ACCOUNT—BARLEY FOR THE PERIOD AUGUST 1, 1984, TO SEPTEMBER 30, 1985

(with prior year figures for the 1983-84 Pool Account for comparison)

TABLE I

	1984-85 Pool Account		1983-84 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from Producers	3,068,472 tonnes		4,007,756 tonnes	
	$	$	$	$
Sales value	414,730,903	135.159	557,270,427	139.048
Initial payments to producers	382,262,408	124.578	438,761,246	109.478
Gross Surplus	32,468,495	10.581	118,509,181	29.570
Deduct Operating Costs				
Carrying charges				
Country elevators	4,724,253	1.540	4,683,339	1.169
Terminal storage	3,356,581	1.094	2,246,162	.560
Total Carrying Charges	8,080,834	2.634	6,929,501	1.729
Interest	(1,306,516)	(.426)	(7,543,393)	(1.882)
Demurrage	(449,348)	(.147)	1,941,439	.484
Additional freight—To terminals	1,897,338	.618	902,833	.225
—Freight rate changes	(893,639)	(.291)	207,308	.052
Handling and stop-off	(52,098)	(.017)	(108,820)	(.027)
Drying	628,571	.205	275,505	.069
Interest and depreciation on Wheat Board hopper cars	1,927,267	.628	1,871,085	.467
Wheat Board administrative expenses	3,569,130	1.163	3,524,080	.879
Total Operating Costs	13,401,539	4.367	7,999,538	1.996
Surplus on Operations	19,066,956	6.214	110,509,643	27.574
Add: interest earned after September 30 (1983-84 October 31)	484,640	.158	2,743,818	.685
Deduct: cost of issuing final payment	53,892	.018	68,193	.017
Surplus for Distribution to Producers	19,497,704	6.354	113,185,268	28.242

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE J

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Barley Grades			
No. 1 Canada Western Six-Row	127.93	6.867	134.797
No. 2 Canada Western Six-Row	126.93	6.867	133.797
No. 2 Canada Western Two-Row	126.93	6.867	133.797
No. 1 Feed	125.00	6.297	131.297
No. 2 Feed	122.43	8.177	130.607

Pool Account — Designated Barley

As stated previously, since August 1, 1975, barley that has been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the barley for the use of malting, pot or pearling, has been set up in a separate pool account. This account has been labelled "Designated Barley" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial Payments

At the beginning of the crop year the Board was authorized to purchase Designated Barley from producers at a fixed initial price of $140.00 per tonne for No. 2 Canada Western Six-Row and No. 2 Canada Western Two-Row. Effective November 19, 1984, the initial price was increased to $155.00 and $165.00 per tonne for No. 2 Canada Western Six-Row and No. 2 Canada Western Two-Row respectively.

Supplies and Grade Pattern

Supplies of barley in the designated pool were 712,195 tonnes representing deliveries to the Board by producers during the crop year of barley which has been selected and accepted by purchasers for the use of malting, pot or pearling. Of these receipts 481,019 tonnes or 67.54 per cent were row grades and 231,176 tonnes or 32.46 per cent were feeding grades. Receipts of tough and damp grades totalled 4,422 tonnes or .62 per cent of total.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Final Statement of Operations and Surplus for Distribution to Producers — Designated Barley — Table K

Table K shows the operating results of this pool account for the crop year. Marketing operations resulted in a surplus of $24,664,728. As to operating costs, it should be noted that the Designated Barley by its very nature does not incur the handling expenses normally related to feeding grades of barley or other grains. It is not stored by the Board, being selected by the processor (buyer) from a producer's sample and is shipped on buyer's call directly from farm to processing plant via the country elevator. As a result the only expenses incurred attributable to such barley were costs related to hopper cars owned by the Wheat Board and administrative charges totalling $1,275,718 or $1.791 per tonne. These expenses were more than offset by interest earnings of $2,527,411 or $3.549 per tonne on the accumulating surplus in the pool. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to September 30, 1985, the net surplus for distribution to producers was $25,284,020 or $35.501 per tonne on producer deliveries of 712,195 tonnes. This is compared to $32,149,480 or $32.009 per tonne for the previous year.

Table L shows the total payment received by producers for the principal grades of Designated Barley. The final return to producers for deliveries of No. 2 Canada Western Six-Row and No. 2 Canada Western Two-Row was $188.937 and $199.401 respectively, compared to $168.085 and $176.625 for these two grades respectively in the previous pool.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1984-85 POOL ACCOUNT—DESIGNATED BARLEY FOR THE PERIOD AUGUST 1, 1984, TO SEPTEMBER 30, 1985
(with prior year figures for the 1983-84 Pool Account for comparison)

TABLE K

	1984-85 Pool Account		1983-84 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	712,195 tonnes		1,004,377 tonnes	
	$	$	$	$
Sales value	135,116,236	189.718	168,836,744	168.101
Initial payments to producers	111,703,201	156.844	139,939,761	139.330
Gross Surplus	23,413,035	32.874	28,896,983	28.771
Deduct Operating Costs				
Interest	(2,527,411)	(3.549)	(3,836,353)	(3.819)
Interest and depreciation on Wheat Board hopper cars	447,320	.628	468,910	.467
Wheat Board administrative expenses	828,398	1.163	883,164	.879
Total Operating Costs	(1,251,693)	(1.758)	(2,484,279)	(2.473)
Surplus on Operations	24,664,728	34.632	31,381,262	31.244
Add: interest earned after September 30 (1983-84 October 31)	626,923	.880	779,158	.776
Deduct: cost of issuing final payment	7,631	.011	10,940	.011
Surplus for Distribution to Producers	25,284,020	35.501	32,149,480	32.009

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE L

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Designated Barley Grades			
No. 1 Canada Western Six-Row	156.27	33.667	189.937
No. 2 Canada Western Six-Row	155.00	33.937	188.937
No. 1 Canada Western Two-Row	166.27	34.131	200.401
No. 2 Canada Western Two-Row	165.00	34.401	199.401
No. 1 Feed Six-Row	151.77	34.667	186.437
No. 1 Feed Two-Row	151.77	45.131	196.901
No. 2 Feed Six-Row	149.77	33.267	183.037
No. 2 Feed Two-Row	149.77	43.731	193.501

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

NOTES TO FINANCIAL STATEMENTS

The following are an integral part of the financial statements.

1. Accounting Policies

(a) Operating Results and Valuation of Stocks of Grain

The annual accounts at July 31 include the final operating results of all pool accounts for the crop year ended July 31 when marketing operations have been completed before the issuance of the annual report for that year. In determining the surpluses available for distribution on such pools the accounts of the Board at July 31 include:

(i) the stocks of such grains on hand at that date at the values which were ultimately received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill; and

(ii) provision for all expenses incurred or to be incurred before the sales proceeds are realized in cash or in bills of exchange, including a charge for the portion of administrative and general expenses to be incurred subsequent to July 31 but relating to the marketing and accounting for the grains in the various pools before they are closed.

For pool accounts for which marketing operations have not been completed before the issuance of the annual report, the unsold stocks at July 31 are valued at cost, which is the initial price paid to producers, and no provision is made for carrying costs, interest, and administrative expenses beyond that date. Any debit or credit balance in these accounts is carried on the balance sheet.

(b) Foreign Currency Translations

Bills of exchange receivable in United States funds which are covered by forward exchange contracts are translated at the contract rates. In all other cases, bills of exchange receivable and bank loans payable in United States funds are translated at the rate of exchange in effect as at the balance sheet date, as is also the liability for debentures repayable in United States funds.

Foreign exchange adjustments arising from conversion of bills of exchange and bank loans are included in operating results. Adjustments arising from conversion of debenture debt are amortized over the term of the debentures.

(c) Depreciation

The rates of depreciation being applied are intended to fully depreciate assets over their expected lives and are as follows:

Hopper cars	30 years
Office building	40 years
Office furniture and equipment	10 years
Automotive equipment	2 years

(to ½ residual value)

(d) Administration and General Expenses

Administration and general expenses, except for that portion of such expenses attributable to distributing final payments to producers, are allocated to the various pool account operations to which the services relate on the basis of the relative tonnage. Expenses attributable to final payments are allocated on the basis of the number of producers receiving payments from the various pool accounts.

2. Bills of exchange plus accrued interest

Of the total bills of exchange receivable, $1,499,477,966 (1984—$1,330,848,725) represents the Canadian equivalent of $1,111,053,626 (1984—$1,016,302,959) repayable in United States funds.

The balances receivable arise from sales of grain to Brazil, Egypt, German Democratic Republic, Haiti, Iraq, Israel, Mexico, Jamaica, Peru, Poland and Zambia. The terms call for payment in full within 36 months or less from time of shipment, except for Brazil, Haiti, Jamaica, Poland, Peru and Zambia where the Board, together with the Canadian Government, have agreed to reschedule certain receivables beyond their original maturity dates. Terms of such reschedulings call for payment of interest and the rescheduled debt within ten years. As at July 31, total reschedulings amounted to $482,697,222 including $39,170,783 which is the Canadian equivalent of $29,109,547 receivable in United States currency.

Poland is presently in the process of negotiating the rescheduling of its debt together with interest accrued thereon, matured and unpaid for the period January 1, 1982 to December 31, 1984, in accordance with a multi-lateral arrangement concluded between Poland and official creditors. Poland has not paid any principal or interest amounts matured in 1985 and will likely negotiate a separate rescheduling of this debt in 1986 in accordance with a further multi-lateral arrangement concluded between Poland and official creditors regarding this debt. As at July 31, 1985, unpaid amounts totalled $1,709,100,042 which includes the Canadian equivalent of $676,892,630 receivable in United States funds. Included in these totals is $1,436,807,409 including the Canadian equivalent of $539,059,681 receivable in United States funds, due and unpaid for the period January 1, 1982 to December 31, 1984. Principal and interest amounts matured in 1985 to the close of the current crop year, amounting to $142,690,698 including the Canadian equivalent of $96,515,883 receivable in United States funds, are included in the above total as well. The balance of the unpaid amount, totalling $129,601,935 including the Canadian equivalent of $41,317,066 receivable in United States funds, represents interest accrued and unpaid on the 1981 rescheduled debt, the debt for 1982-84 and unpaid 1985 maturities to the end of the crop year. While subject to certain repayment terms specified in the multi-lateral arrangement concluded between Poland and official creditors, this interest is not included in the principal portion of the rescheduled debt.

During the crop year the Government of Canada and other creditor nations agreed to a further rescheduling of Zambian debt that had earlier been rescheduled. Payments of principal and interest which fell due in 1984, totalling $6,967,336 were rescheduled in an agreement signed in June of 1985.

Also, during the year, the Government of Canada and other creditor nations agreed to reschedule over a ten year period certain obligations owing by Jamaica. The accounts of the Board at July 31, 1985 include $1,860,175 which will be subject to rescheduling under this arrangement.

Although no multi-lateral arrangements have been concluded to date, between Brazil, the Government of Canada and other creditor nations, Brazil has not made any payments against certain principal and interest amounts maturing in 1985 totalling $102,667,388 as at July 31, 1985. Once the multi-lateral arrangements are concluded, this amount is likely to be rescheduled as well.

Credit sales are made within limits established by the Government of Canada which guarantees the Board's borrowings incurred to finance such sales, both as to principal and interest. Because of these Guarantees the Board does not consider itself to be at risk should any of the unpaid amounts prove to be uncollectable; therefore, no provision is made in its accounts with respect to the possibility of debtors defaulting on their obligation.

THE CANADIAN WHEAT BOARD—*Concluded*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Concluded*

3. Accounts receivable

Settlement on amounts due from Board agents on sales completed as at July 31 were received shortly after that date. Sundry accounts receivable consists mainly of freight costs which are recovered on completed sales.

4. Covered Hopper Cars

The Board purchased 2,000 covered hopper cars in 1979-80 having an original cost of $90,555,623. Of these 2,000 cars, 22 cars have been wrecked and dismantled leaving 1,978 still in the fleet having an original cost of $89,559,511 with accumulated depreciation of $16,421,975 to July 31, 1985. The Board is reimbursed for destroyed cars under an operating agreement with the Canadian National Railway.

5. Liability to banks

Details of bank borrowings are as follows:

	July 31	
	1985	1984
	$	$
Ordinary operations	224,554,171	150,914,705
Loans to finance credit sales	3,683,799,803	3,012,037,450
	3,908,353,974	3,162,952,155

Of the total liability $1,498,429,431 (1984—$1,329,541,729) represents the Canadian equivalent of $1,110,276,698 (1984—$1,015,304,871) repayable in United States funds.

The Board's borrowings from chartered banks are guaranteed by the Government of Canada.

6. Debentures payable

The debentures with a face value of U.S. $50,000,000 were issued on December 1, 1982, at a price of $99.50 per $100, and bear interest at 11¼% per annum payable each December 1. No principal repayments are required until maturity on December 1, 1990. Under certain circumstances the Board may redeem the debentures in whole or in part prior to maturity. Depending upon the particular circumstances giving rise to any early redemption, a premium may be payable on the principal amount redeemed.

The debentures are secured by a charge against grain held by the Board.

7. Liability to agents for grain purchased from producers

Grain companies acting in the capacity of agents of the Board accept deliveries from producers at country elevators and pay the producers on behalf of the Board based on the Board's initial price in effect. Settlement is not made by the Board for these purchases until delivery to the Board is completed by its Agents at terminal or mill position. Liability to agents amounting to $570,996,143 (1984—$826,390,827) represents the amount payable by the Board to its agents for 3,600,606 (1984—5,064,789) tonnes of wheat, amber durum wheat, oats and barley on hand at country elevator points and in transit at July 31 for which delivery to and settlement by the Board is to be completed subsequent to year end date.

8. Liability to agents for deferred cash tickets

Grain companies as agents of the Board deposit with the Board in trust the proceeds of deferred cash tickets issued for Board grain. These monies are returned to the grain companies to cover producer deferred cash tickets maturing predominately during the first days of the following calendar year.

9. Accrued expenses and accounts payable

This item principally comprises accrued carrying charges, storage, interest and transportation charges to July 31, 1985 together with all other unpaid sundry accounts as at the foregoing date. It also includes provisions for all charges relating to the marketing of Pool Accounts for wheat, amber durum wheat, designated oats, barley and designated barley for the period from August 1, 1985 to completion of operations on September 30, 1985 and for oats for the period from August 1, 1985 to completion of operations on November 15, 1985.

10. Special account — Net balance of undistributed payment accounts

In accordance with the provision of Section 30 of the Canadian Wheat Board Act the Governor in Council may authorize the Board to transfer to a Special Account the unclaimed balances remaining in payment accounts which have been payable to producers for a period of six years or more. In addition to providing for payment of proper claims from producers against these old payment accounts, the Section further provides that these funds shall be used for purposes as the Governor in Council upon the recommendations of the Board may deem to be for the benefit of producers.

11. Provision for final payment expenses

This represents the balance of the Board's reserve for final payment expenses of pool accounts that have been closed. Six years after particular accounts have been closed, the remaining reserves for these pools are transferred to the special account by Order-in-Council.

12. Lease commitments

The Board, as an agent of Her Majesty in Right of Canada, is the lessor of 2,000 covered hopper cars for the Government of Canada. All lease costs are recoverable from the Government and are not a charge to the operations of the Board. Total payments associated with leases in the year ended July 31, 1985 amounting to $16,728,906 (1984—$16,166,224) have been recovered by the Board. Lease terms are for 20 and 25 years.

SUMMARY PAGE

CANAGREX

MANDATE

To promote, facilitate, and, when specifically requested, to engage in, the export of agricultural and food products from Canada.

BACKGROUND

Incorporated in 1983, the Corporation began operations in 1984. The government plans to dissolve the Corporation and transfer its operations to other government departments and agencies.

CORPORATION DATA

HEAD OFFICE	c/o Crown Corporations Directorate Treasury Board of Canada 140 O'Connor Street Ottawa, Ontario. K1A 0R5
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
DATE AND MEANS OF INCORPORATION	The *Canagrex Act* (S.C. 1980-81-82-83 C.152).
CHIEF EXECUTIVE OFFICER	Vacant
CHAIRMAN	Vacant
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84
At the end of the period			
Total Assets	0.3	2.3	0.3
Obligations to the private sector	nil	nil	nil
Obligations to Canada	nil	nil	nil
Equity of Canada	0.2	1.8	0.2
Cash from Canada in the period			
— budgetary	nil	5.4	0.7
— non-budgetary	nil	nil	nil

CANAGREX

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of Canagrex as at March 31, 1986 and the statements of operations and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of Canagrex as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canagrex Act and the by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 23, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Cash	286,915	2,189,682
Accounts receivable	14,140	17,221
	301,055	2,206,903
Fixed assets, net		
Office furniture and equipment		75,000
Leasehold improvements		1
	301,055	2,281,904

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities	147,120	435,626
EQUITY OF CANADA		
Surplus	153,935	1,846,278
	301,055	2,281,904

Approved by the Board:

J. P. CONNELL
Director

R. A. KILPATRICK
Director

CANAGREX—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Revenue		
Interest income	148,123	140,637
Guarantee fees	3,450	88,903
	151,573	229,540
Expenses		
Office and equipment rentals	136,624	420,519
Lease termination	90,820	
Salaries and benefits	85,596	1,590,564
Professional fees	11,295	27,892
Telephone, telex and postage	12,997	122,916
Directors fees and expenses	7,703	50,569
Travel and entertainment	6,040	182,664
Stationery, supplies and library	3,519	66,763
Employee termination payments		715,582
Employee relocation		206,937
Advertising and promotion		153,847
Depreciation and amortization		96,124
Contributions and grants—Net of amounts recovered		18,377
Miscellaneous	3,412	18,472
	358,006	3,671,226
Cost of operations	206,433	3,441,686
Parliamentary appropriation		5,400,000
(Deficiency) excess of parliamentary appropriation over cost of operations	(206,433)	1,958,314
Provision to write down fixed assets and leasehold improvements to estimated realizable value		(301,202)
Gain on sale of fixed assets	27,958	
Adjustment on settlement of termination benefits	136,132	
	(42,343)	1,657,112
Surplus, beginning of year	1,846,278	189,166
Repayment of surplus to the Consolidated Revenue Fund	(1,650,000)	
Surplus, end of year	153,935	1,846,278

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Operations		
Funds provided by (used in) operating activities		
Cost of operations before interest income	(354,556)	(3,582,323)
Adjustment on settlement of termination benefits	136,132	
	(218,424)	(3,582,323)
Investments		
Funds provided by (used in) investing activities		
Interest on bank deposits	148,123	140,637
Disposal of fixed assets	102,959	96,124
Purchase of fixed assets		(426,322)
	251,082	(189,561)
Financing		
Funds provided by (used in) financing activities		
Parliamentary appropriation		5,400,000
Repayment of surplus to the Consolidated Revenue Fund	(1,650,000)	
	(1,650,000)	5,400,000
(Decrease) increase in working capital	(1,617,342)	1,628,116
Working capital, beginning of year	1,771,277	143,161
Working capital, end of year	153,935	1,771,277
Working capital represented by		
Current assets	301,055	2,206,903
Current liabilities	147,120	435,626
	153,935	1,771,277

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. The Corporation

The Corporation was established in June 1983 under the CANAGREX Act and commenced operations in January 1984. It is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

The purpose of CANAGREX was to assist Canadian producers and processors to increase their exports of food and agricultural products. The Corporation worked with the private and public sectors to promote, facilitate and engage in the export of agricultural products and services and food products and services.

It was announced by the Minister of Finance, on November 8, 1984, that the Canagrex programme was to be discontinued. Since then the Corporation has been engaged in the winding-up of its affairs. Bill C-42, "An Act to dissolve Canagrex and to amend certain Acts in consequence thereof" is presently before Parliament. If proclaimed, the Bill will result in the orderly liquidation of the Corporation.

The President of the Corporation, the only remaining full-time employee, resigned in September 1985.

Canagrex no longer has any employees. The Board of Directors remains intact to deal with statutory requirements pending the dissolution of the Corporation, which is being administered, without charge, by officials of the Department of Agriculture.

CANAGREX—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

2. Significant accounting policies

Fixed assets

Fixed assets were recorded at cost less accumulated depreciation. Leasehold improvements were amortized using the straight-line method over the period of the lease with no allowance being made for any optional lease extension. Furniture and fixtures were depreciated using the diminishing balance method at an annual rate of 20%. Depreciation was provided for a full year on assets acquired in the year.

All fixed assets were disposed of during the year (see Note 3).

Pension plan

The Corporation's employees participated in the Public Service Superannuation Plan. Contributions to the Plan were made equally by both employees and the Corporation, and these contributions in respect of current service were expensed during the year in which the services were rendered.

3. Fixed assets

In view of the anticipated discontinuation of the Corporation, fixed assets and leasehold improvements were written down to their estimated realizable value as at March 31, 1985.

The subsequent sale of these assets during the year resulted in proceeds in excess of this estimated realizable value by $27,958. There were no proceeds received for the leasehold improvements.

4. Provision for employee termination benefits

Due to the anticipated winding-up, the Corporation gave notice of termination of employment, effective March 29, 1985, to its employees. Varying termination settlements have been made with all of the employees. For one employee, provision has been made for the anticipated costs of termination benefits, the payment of all or part of which will depend on that employee ceasing to be employed in the public service through to May 15, 1990.

SUMMARY PAGE

CAPE BRETON DEVELOPMENT CORPORATION

MANDATE

To operate, reorganize and rationalize coal production from the Sydney coal field. To broaden the economic base and develop new job opportunities on Cape Breton Island.

BACKGROUND

Originally established in 1967 to close down the Cape Breton coal mining industry with minimum dislocation, the Coal Division is still the major employer in the Sydney/Glace Bay area. A resurgence in coal demand locally for power generation has led to an expanded and modernized industry employing approximately 3,600. In addition to the Prince and Lingan mines, the Corporation operates a coal preparation plant, a complete rail transportation system and a shipping pier. A new Phalen colliery is scheduled for completion by mid-1987 increasing production capacity to over 4 million tonnes.

The Industrial Development Division was created under the *Cape Breton Development Corporation Act* to develop alternative employment opportunities and broaden the base of the local economy. In conjunction with Enterprise Cape Breton and other federal and provincial initiatives, this Division promotes and assists the financing and development of industry on Cape Breton Island through a wide-range of assistance instruments.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2500 Sydney, Nova Scotia B1P 6K3
TATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Michel Côté, P.C., M.P.
DEPARTMENT	Regional Industrial Expansion
DATE AND MEANS OF INCORPORATION	*Cape Breton Development Corporation Act* (R.S.C. 1970, C. C-13).
CHIEF EXECUTIVE OFFICER	Derek Rance
CHAIRMAN	Teresa MacNeil
AUDITOR	Touche, Ross and Co.

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	454	397	359	324
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	3	13	11	nil
Equity of Canada	401	335	306	290
Cash from Canada in the period				
— budgetary	120	108	110	96
— non-budgetary	(10)	2	11	nil

CAPE BRETON DEVELOPMENT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF REGIONAL INDUSTRIAL EXPANSION

We have examined the balance sheet and the statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1986, and the related income and operating statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. As required by the provisions of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and of the Industrial Development Division are being presented separately.

In our opinion, these financial statements present fairly the financial position of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1986, and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and its regulations, and the Cape Breton Development Corporation Act and the by-laws of the Corporation.

Touche Ross & Co.
Chartered Accountants

Sydney, Canada
May 27, 1986

COAL DIVISION

BALANCE SHEET AS AT MARCH 31

ASSETS	1986	1985
	$	$
Current		
Cash	10,315,194	7,130,333
Accounts receivable (Note 2)	23,873,285	21,812,315
Inventories, at the lower of cost and net realizable value		
Coal	22,818,843	38,089,217
Operating materials and supplies	12,945,717	11,875,851
Prepaid expenses	44,287	131,367
	69,997,326	79,039,083
Deferred development costs		612,279
Fixed (Note 3)	360,584,821	297,412,649
	430,582,147	377,064,011

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable—Trade	20,419,648	13,559,037
Accrued wages and vacation pay	12,602,795	13,343,949
Accrued charges	12,731,111	16,420,600
Employees' deductions	3,568,282	4,853,461
Advances—Government of Canada	2,643,419	13,442,244
	51,965,255	61,619,291
EQUITY		
Equity of Canada	378,616,892	315,444,720
	430,582,147	377,064,011

Commitments (Note 4)

On Behalf of the Board:

TERESA MacNEIL
Director

MENDEL CHERNIN
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

STATEMENT OF EQUITY AS AT MARCH 31

	1986	1985
	$	$
Balance at beginning of year	315,444,720	285,675,886
Add: payments by Canada in respect of mining losses—Vote 30 (Note 1a)	16,935,853	10,032,963
payments by Canada in respect of capital expenditures—Vote 35 (Note 1a)	93,662,972	86,924,793
	426,043,545	382,633,642
Deduct: mining losses	16,935,853	10,032,963
depreciation of fixed assets (Note 1c)	30,490,800	30,926,059
write-off of fixed assets as a result of No. 26 Colliery closure		26,229,900
	47,426,653	67,188,922
Balance at end of year	378,616,892	315,444,720

COAL DIVISION

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31

	1986	1985
	$	$
Revenue		
Coal sales	183,248,861	165,120,674
Less: external selling expense	4,295,726	8,365,150
	178,953,135	156,755,524
Outside railway revenue	2,775,345	3,104,860
Operating revenue	181,728,480	159,860,384
Operating expenses		
Wages and salaries	72,218,107	65,472,558
Holidays and vacations	10,363,224	9,011,534
Workers' Compensation	8,077,931	8,087,680
Surcharges	7,470,296	6,598,924
Materials and supplies	23,667,644	15,629,312
Repair materials	8,102,346	7,984,430
Electric power	5,192,866	4,755,970
Grants in lieu of taxes	2,559,939	2,562,694
Royalties	605,285	664,085
Hired heavy equipment	5,916,792	4,460,332
Other expenses	6,436,665	3,788,035
Purchased and capital coal	11,823,656	5,923,298
Depreciation	30,490,800	30,926,059
Decrease (Increase) in coal inventory	15,270,374	(4,421,650)
Total operating expenses	208,195,925	161,443,261
Excess operating expenses over operating revenue	26,467,445	1,582,877
Pensions	14,412,457	13,090,238
Pre-retirement leave	3,650,485	3,961,831
Workers' Compensation (Note 1d)	3,600,000	3,683,000
Interest and other income	(703,734)	(1,181,948)
	(47,426,653)	(21,135,998)
Deduct: depreciation not deductible in determining mining losses (Note 1c)	30,490,800	30,926,059
Net mining profit (losses) before employee profit sharing and extraordinary items	(16,935,853)	9,790,061
Employee profit sharing		979,000
Net mining profit (losses) before extraordinary items	(16,935,853)	8,811,061
Extraordinary items		18,844,024
Net mining losses for the year	(16,935,853)	(10,032,963)

COAL DIVISION

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

	1986	1985
	$	$
Cash for operating activities		
Net mining losses	16,935,853	10,032,963
Increase (Decrease) in non-cash operating working capital*	(13,371,407)	1,054,630
	3,564,446	11,087,593
Cash from financing activities		
Payments by Canada		
In respect of mining losses	16,935,853	10,032,963
In respect of capital expenditures	93,662,972	86,924,793
Increase (Decrease) in repayable working capital advances	(10,798,825)	2,073,956
	99,800,000	99,031,712
Cash for investing activities		
Purchase of fixed assets	94,159,330	87,283,927
Proceeds from sale of fixed assets	(496,358)	(359,134)
Deferred development costs	(612,279)	612,279
	93,050,693	87,537,072
Increase in cash	3,184,861	407,047
Cash at beginning of year	7,130,333	6,723,286
Cash at end of year	10,315,194	7,130,333
Increase (Decrease) in non-cash operating working capital*		
Accounts receivable	2,060,970	5,376,996
Coal inventory	(15,270,374)	4,404,124
Material inventory	1,069,866	(2,214,958)
Prepaid expenses	(87,080)	(4,699)
Accounts payable	(6,860,611)	1,177,507
Accrued wages and vacation pay	741,154	(730,755)
Accrued charges	3,689,489	(6,440,600)
Employees' deductions	1,285,179	(512,985)
	(13,371,407)	1,054,630

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1986

1. Significant accounting policies

(a) Financing

The Corporation is financed by way of votes of the Parliament of Canada. These votes are for the purpose of funding mining losses and to finance capital projects.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Fixed assets

Fixed assets are stated at cost. The Corporation has provided depreciation on its fixed assets based on their estimated useful lives. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

(d) Workers' compensation

Cape Breton Development Corporation is in a single pool with respect to the Nova Scotia Workers' plan. Prior to the fire in No. 26 Colliery, the expense for Workers' Compensation was allocated to the overhead of each operating unit on a formula basis. The Corporation has decided to continue this accounting treatment with the exception of the fixed portion of the expense that would have been absorbed by No. 26 Colliery. This item is shown separately on the Statement of Income as a non-operational expense.

2. Accounts receivable

	1986	1985
	$	$
Trade	23,928,237	20,094,723
Other—Claim receivable		1,625,000
Employees	95,048	142,592
	24,023,285	21,862,315
Less: allowance for doubtful accounts	150,000	50,000
	23,873,285	21,812,315

3. Fixed assets

	1986	1985
	$	$
Lingan Colliery	129,167,554	115,086,963
Prince Colliery	91,690,525	83,164,693
Donkin-Morien Colliery	72,437,092	64,429,327
Phalen Colliery	68,045,257	15,723,359
Coal Preparation Plant	60,464,896	54,004,882
Devco Railway	67,139,009	66,631,294
Carbogel	2,719,620	2,095,296
Other fixed assets	36,643,610	33,508,777
	528,307,563	434,644,591
Accumulated depreciation (Note 1c)	167,722,742	137,231,942
	360,584,821	297,412,649

4. Commitments

(a) Commitments on capital projects for ongoing mining operations include the following:

Approximately $29,770,000 for underground mining equipment

Approximately $9,410,000 for other facilities

(b) In May 1984, the Government of Canada committed to the development of the Phalen Colliery. The total development costs are anticipated to be approximately $181,600,000 with $89,000,000 anticipated for approval for the 1986-87 fiscal year.

(c) The Corporation obtained approval to appropriate $16,000,000 of the Corporation's 1985-86 capital budget to complete a second tunnel at the Donkin-Morien Project to bring the total approved project to approximately $80,000,000. To date the Corporation has expended approximately $8,000,000 of this appropriation. Upon completion of this tunnel, the Corporation will evaluate the viability of the overall project before proceeding further, taking into consideration the economic, commercial and strategic considerations with regards to the substantial costs involved in the underground development of the mine.

(d) The Corporation leases the General Mining Building which houses the offices of the Coal Division. The lease is for a 20-year period, commencing June 1984, with lease payments of approximately $1,300,000 per annum, at a current interest rate of 12.5%. The annual lease payments fluctuate with changes in the lessor's mortgage interest rates.

5. Long-term sales agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Power Corporation. The Agreement expires in the year 2011.

6. Pensions

An actuarial valuation of the Corporation's Non-Contributory Pension Plan as at December 31, 1982 indicated an unfunded actuarial liability of $59,800,000. No provision for these liabilities was included in the accounts as at March 31, 1986. The minimum annual amount required, for past and current service, including pension payments, will be approximately $9,400,000 in each year from 1986 to 1988 and $3,700,000 from 1989 to 1997.

Current pension payments are approximately $9,600,000 and the balance will be funded by the Corporation in each year.

7. Income taxes

The Corporation will be applying for refundable investment tax credits in respect of qualified expenditures incurred and qualifying assets purchased after April 19, 1983. The Corporation estimates the refund to be approximately $10,000,000. This amount has not been reflected in these financial statements and will be recorded as a reduction to the related expenditures or assets when received.

8. Comparative figures

Certain of the 1985 comparative figures have been restated to conform to the current year's presentation.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED BALANCE SHEET AS AT MARCH 31

ASSETS	1986	1985
	$	$
Current		
Cash	1,476,368	1,116,403
Accounts and interest receivable	632,784	394,950
Receivable from Province of Nova Scotia		3,493
Receivable from Government of Canada	3,800,000	1,115,000
Inventories (Note 2d)	207,773	407,712
Prepaid expenses	19,806	25,902
	6,136,731	3,063,460
Loans and investments		
Loans	3,064,858	1,765,211
Investments	371,980	367,563
	3,436,838	2,132,774
Fixed (Notes 2b and 3)	13,716,405	14,815,134
Other		
Deferred charges	899	899
	23,290,873	20,012,267

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable	652,321	356,812
EQUITY		
Equity of Canada	22,638,552	19,655,455
	23,290,873	20,012,267

Guarantees (Note 4)
Commitments (Note 5)

On behalf of the Board:

TERESA MACNEIL
Director

MENDEL CHERNIN
Director

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF EQUITY AS AT MARCH 31

	1986	1985
	$	$
Equity at beginning of year	19,655,455	20,447,098
Payments during year from Government of Canada—Vote 40 (Note 1)	9,500,000	10,615,000
	29,155,455	31,062,098
Deduct: net operating expenses	6,516,903	11,406,643
Equity at end of year	22,638,552	19,655,455

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED OPERATING STATEMENT FOR THE YEAR ENDED MARCH 31

	1986	1985
	$	$
Development and operating expenses		
Special recovery projects		2,470,000
Industrial operations and assistance	1,287,289	1,295,027
Tourist operations and grants	1,683,209	1,291,602
New business development assistance	1,572,405	1,810,614
Marine farming operations	247,031	1,345,337
Real estate operating costs	773,770	785,101
Community planning and projects	1,815,500	1,799,566
Primary production operations	436,319	384,360
Scholarships and apprentice programs	29,736	51,856
Loss (Gain) on disposal of fixed assets	(1,966)	103,630
	7,843,293	11,337,693
Administration expenses		
Salaries	927,402	1,568,343
Office and miscellaneous expenses	312,578	344,987
Professional fees		
Operational	66,933	134,291
Management contract		80,820
Travelling expenses	75,884	78,348
	1,382,797	2,206,789
Depreciation and amortization	1,535,613	1,643,361
Provision for unrecoverable loans and receivables	(199,805)	346,500
	1,335,808	1,989,861
Total operating expenses for the year	10,561,898	15,534,343
Revenue		
Tourist operations	1,134,258	1,205,861
Real estate rentals	1,304,552	1,242,284
Industrial operations	546,970	609,186
Interest	749,573	618,284
Marine farming operations	250,225	389,107
Primary production operations	59,417	62,978
	4,044,995	4,127,700
Net operating expenses	6,516,903	11,406,643

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

	1986	1985
	$	$
Cash from financing activities		
Payments from Ottawa—Vote 40	9,500,000	10,615,000
Decrease in long-term debt		26,599
	9,500,000	10,588,401
Cash from operating activities		
Net operating expenses	(6,516,903)	(11,406,643)
Charges (credits) not affecting cash		
Depreciation and amortization	1,535,613	1,643,361
Loans forgiven	77,385	59,487
Loss (gain) on sale of fixed assets	(1,966)	103,630
Provision (recovery) of doubtful accounts	(317,835)	85,004
	(5,223,706)	(9,515,161)
(Increase) decrease in non-cash operating working capital*	(2,417,797)	92,017
Reduction in deferred charges		810
	(7,641,503)	(9,422,334)
Cash for investing activities		
Loan repayment	988,244	1,149,810
Loan drawdowns	(2,047,441)	(1,313,998)
Purchase of fixed assets	(815,638)	(1,407,189)
Proceeds from sale of fixed assets	380,720	524,831
Purchase of investments	(4,417)	(345,000)
	(1,498,532)	(1,391,546)
Increase (decrease) in cash	359,965	(225,479)
Cash at beginning of year	1,116,403	1,341,882
Cash at end of year	1,476,368	1,116,403
(Increase) decrease in non-cash operating working capital*		
Accounts receivable	(2,919,341)	87,318
Inventories	199,939	416,689
Prepaids	6,096	1,652
Accounts payable	295,509	(413,642)
	(2,417,797)	92,017

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1986

1. General policy

The objects of the Industrial Development Division are to promote and assist the financing and development of industry to provide employment on the Island of Cape Breton. In accomplishing these aims, the Corporation makes loans and investments, the amounts of which are often in excess of those which would be available through normal commercial sources. The Corporation also makes grants to assist enterprises which are considered likely to make a substantial improvement to the development of Cape Breton Island.

The Industrial Development Division is financed by way of vote of the Parliament of Canada. Parliament voted $9,500,000 for this purpose during the fiscal year ended March 31, 1986.

2. Significant accounting policies

(a) (i) Basis of consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries as explained below:

	Corporation Interest	Company Year end
Dare (Cape Breton) Limited (Real Estate)	100%	Dec. 31
Cape Breton Marine Farming Limited (Inactive)	100%	March 31
Whale Cove Summer Village Limited (Tourist Accommodations)	62.5%	March 31
Dundee Estates Limited (Tourist Accommodations)	100%	March 31

(ii) As the financial statements of Whale Cove Summer Village Limited report a deficit equity position as at March 31, 1986, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, the losses of this company are included in the consolidated net operating expenses. As a consequence, no minority interest for this subsidiary is shown in the consolidated balance sheet.

(b) Fixed assets

Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight-line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years

(c) Accounting policy—Certain subsidiaries

The statements of Dundee Estates Limited include notes indicating that their statements have been prepared on the assumption that the company can continue to operate as a going concern, which assumption depends on the continued financial support of Cape Breton Development Corporation.

(d) Inventories

Inventories are valued at the lower of cost and net realizable value, with cost determined on a first in, first out basis.

3. Fixed assets

	1986	1985
	$	$
Rental facilities	6,236,487	6,175,752
Tourist facilities	8,503,872	8,548,716
Primary industry facilities	1,730,627	1,751,112
Secondary industry facilities	7,215,937	6,869,996
	23,686,923	23,345,576
Less: accumulated depreciation	9,970,518	8,530,442
	13,716,405	14,815,134

The four categories of fixed assets shown above each include land, buildings and equipment.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

4. Guarantees

During the 1976 year, the Corporation guaranteed the repayment by Sydney Steel Corporation of that corporation's $70,000,000—11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to $41,860,000.

The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to $30,000,000. The balance of advances has since been reduced to $9,298,000 of which $14,000 is in U.S. dollars.

The Corporation made the guarantees for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of funds of Cape Breton Development Corporation.

5. Commitments

(a) As at March 31, 1986, the Industrial Development Division of the Corporation was committed to expenditures and loans over and above the amounts included in the financial statements at that time, totalling $8,900,000.

(b) In addition, Darr (Cape Breton) Limited, (a wholly owned subsidiary) entered into an agreement with Commonwealth Holiday Inns of Canada Limited wherein Darr (Cape Breton) Limited agreed to finance a $5,500,000 capital program including expansions, improvements and relicensing requirements. Upon completion of the project, a new management agreement will become effective. It is the intention of Darr (Cape Breton) Limited to fund this project by obtaining external financing.

6. Enterprise Cape Breton

During the latter part of the year the Minister of Regional Industrial Expansion announced the formation of Enterprise Cape Breton, a new agency to promote the development of industry on the Island of Cape Breton. As a result, the scope and form of operations of the Industrial Development Division will be significantly affected.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF REGIONAL AND
INDUSTRIAL EXPANSION

We have examined the balance sheet and the statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1985, and the related income and operating statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. As required by the provisions of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and of the Industrial Development Division are being presented separately.

In our opinion, these financial statements present fairly the financial position of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1985, and results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and its regulations, and the Cape Breton Development Corporation Act and the by-laws of the Corporation.

Touche Ross & Co.
Chartered Accountants

Sydney, Canada
May 21, 1985

COAL DIVISION

BALANCE SHEET AS AT MARCH 31

ASSETS	1985	1984
	$	$
Current		
Cash	7,130,333	6,723,286
Accounts receivable (Note 2)	21,812,315	16,435,319
Inventories, at the lower of cost and net realizable value		
Coal	38,089,217	33,685,093
Operating materials and supplies	11,875,851	14,090,809
Prepaid expenses	131,367	136,066
	79,039,083	71,070,573
Deferred development costs (Note 1(d))	612,279	
Fixed (Notes 3 and 7)	297,412,649	267,643,815
	377,064,011	338,714,388

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable—Trade	13,559,037	14,736,544
Accrued wages and vacation pay	13,343,949	12,613,194
Accrued charges	16,420,600	9,980,000
Employees' deductions	4,853,461	4,340,476
Advances—Government of Canada	13,442,244	11,368,288
	61,619,291	53,038,502
EQUITY		
Equity of Canada		
Per statement attached	315,444,720	285,675,886
	377,064,011	338,714,388

Commitments (Note 4)

On behalf of the Board:

TERESA MacNEIL
Director

D. C. RANCE
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

STATEMENT OF EQUITY AS AT MARCH 31

	1985	1984
	$	$
Balance at beginning of year	285,675,886	268,444,138
Add: payments by Canada in respect of mining losses—Vote 35 (Note 1(a))	10,032,963	83,325,270
payments by Canada in respect of capital expenditures—Vote 40, 40b (Note 1(a))	86,924,793	16,098,442
	382,633,642	367,867,850
Deduct: mining losses	10,032,963	49,622,754
depreciation of fixed assets (Note 1(c))	30,926,059	32,569,210
write-off of fixed assets as a result of No. 26 Colliery closure (Note 7)	26 229,900	
	67,188,922	82,191,964
Balance at end of year	315,444,720	285,675,886

COAL DIVISION

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31

	1985	1984
	$	$
Revenue		
Coal sales	165,120,674	144,317,578
Less: external selling expense	8,365,150	7,701,107
	156,755,524	136,616,471
Outside railway revenue	3,104,860	2,578,511
Operating revenue	159,860,384	139,194,982
Operating expenses		
Wages and salaries	65,472,558	91,476,184
Holidays and vacations	8,211,534	12,588,000
Workers' Compensation	8,087,680	14,356,000
Surcharges	7,398,924	9,344,484
Materials and supplies	16,366,821	22,207,328
Repair materials	7,984,430	12,025,613
Electric power	4,755,970	7,336,384
Grants in lieu of taxes	2,562,694	3,012,188
Royalties	664,085	770,798
Hired heavy equipment	3,722,823	3,561,618
Other expenses	3,788,035	3,325,426
Purchased coal	5,923,298	5,689,791
Depreciation	30,926,059	32,569,210
(Increase) in coal inventory	(4,421,650)	(12,167,132)
Total operating expenses	161,443,261	206,095,892
Excess operating expenses over operating revenue	1,582,877	66,900,910
Pensions	13,090,238	11,956,677
Pre-retirement leave	3,961,831	4,338,827
Workers' Compensation (Note 1(e))	3,683,000	
Interest and other income	(1,181,948)	(1,004,450)
	(21,135,998)	(82,191,964)
Deduct: depreciation not deductible in determining mining losses (Note 1(c))	30,926,059	32,569,210
Net mining profit (losses) before employee profit sharing and extraordinary items	9,790,061	(49,622,754)
Employee profit sharing	979,000	
Net mining profit (losses) before extraordinary items	8,811,061	(49,622,754)
Extraordinary items (Note 7)	18,844,024	
Net mining losses for the year	(10,032,963)	(49,622,754)

COAL DIVISION

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

	1985	1984
	$	$
Funds provided from		
Payments by Canada		
In respect of mining losses Vote 35 (Note 1(a))	10,032,963	83,325,270
In respect of capital expenditures Vote 40, 40b Note 1(a))	86,924,793	16,098,442
Proceeds from disposal of fixed assets	359,134	209,336
	97,316,890	99,633,048
Funds used for		
Net mining losses	10,032,963	49,622,754
Deferred development costs	612,279	
Expenditures on fixed assets	87,283,927	61,939,375
	97,929,169	111,562,129
Decrease in working capital	612,279	11,929,081
Working capital at beginning of year	18,032,071	29,961,152
Working capital at end of year	17,419,792	18,032,071

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1985

1. Significant Accounting Policies

(a) Financing

The Corporation is financed by way of votes of the Parliament of Canada. These votes are for the purpose of funding mining losses and to finance capital projects.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Fixed Assets

Fixed assets are valued at cost. The Corporation has provided depreciation on its fixed assets based on their estimated useful lives. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

(d) Deferred Development Costs

The Corporation has embarked upon certain development projects which will be recognized as operating expenses in the periods in which coal production, resulting from the projects, commences.

(e) Workers' Compensation

Cape Breton Development Corporation is in a single pool with respect to the Nova Scotia Workers' plan. Prior to the fire in No. 26 Colliery, the expense for Workers' Compensation was allocated to the overhead of each operating unit on a formula basis. The Corporation has decided to continue this accounting treatment with the exception of the expense that would have been absorbed by No. 26 Colliery. This item is shown separately on the Statement of Income as a non-operational expense.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

2. Accounts Receivable

	1985	1984
	$	$
Trade	20,094,723	16,397,313
Other—Claim receivable	1,625,000	
Employees	142,592	101,747
	21,862,315	16,499,060
Less: allowance for doubtful accounts	50,000	63,741
	21,812,315	16,435,319

3. Fixed Assets

	1985	1984
	$	$
Lingan Harbour Mine	115,086,963	100,860,448
No. 26 Mine		63,147,916
Prince Mine	83,164,693	71,513,155
Donkin—Morien Mine	64,429,327	49,497,170
Lingan Phalen Mine	15,723,359	
Coal Preparation Plant	54,004,882	45,659,934
Devco Railway	66,631,294	54,222,462
Other fixed assets	35,604,073	29,149,821
	434,644,591	414,050,906
Accumulated depreciation (Note 1)	137,231,942	146,407,091
	297,412,649	267,643,815

4. Commitments

(a) Commitments on capital projects for ongoing mining operations include the following:

Approximately $850,000 for underground mining equipment

Approximately $4,000,000 for other facilities

(b) In May, 1984, the Government of Canada committed to the development of the Lingan-Phalen Mine. The total development costs are anticipated at approximately $183,600,000 with $71,000,000 approved for the 1985-86 fiscal year.

(c) During the year, the Corporation completed the redefined Phase II (completion of the first tunnel) of the Donkin-Morien Project for less than the approved capital funding limits of the Government of Canada.

The Corporation anticipates approval to appropriate $16,000,000 of the Corporation's 1985-86 capital budget to complete a second tunnel. Upon completion of this tunnel, the Corporation will evaluate the viability of the overall project before proceeding further, taking into consideration the economic, commercial and strategic considerations with regards to the substantial costs involved in the underground development of the mine.

(d) The Corporation leases the General Mining Building, which houses the offices of the Coal Division. The lease is for a 20-year period, commencing June, 1984, with lease payments of approximately $1 300,000 per annum, at a current interest rate of 12.5%. The annual lease payments fluctuate with changes in the lessor's mortgage interest rates.

5. Long-Term Sales Agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Power Corporation. The agreement expires in the year 2011.

6. Pensions

An actuarial valuation of the Corporation's Non-Contributory Pension Plan as at December 31, 1982 indicated an unfunded actuarial liability of $59,800,000. No provision for these liabilities was included in the accounts as at March 31, 1985. The minimum annual amount required, for past and current service, including pension payments, will be approximately $9,400,000 in each year from 1985 to 1988 and $3,700,000 from 1989 to 1997.

Current pension payments are approximately $9,100,000 and the balance will be funded by the Corporation in each year.

7. Extraordinary Items

The extraordinary items consist of losses as the result of a fire at No. 26 Colliery, Glace Bay, N.S., and a gain resulting from the settlement of a claim against a contractor in connection with the construction of the Victoria Junction Coal Preparation facilities. Included in the losses are the costs incurred relating to the proposed reconstruction of 1B Colliery which commenced due to the closure of No. 26 Colliery. Subsequent to March 31, 1985, it has been determined that the 1B Colliery project is not economically feasible and has been discontinued.

These extraordinary items are as follows:

	$
Loss as a result of closure of No. 26 Colliery	
Write-off of fixed assets, including surface assets and capital expenditures at 1B Colliery	26,229,900
Warehouse inventory made obsolete	2,191,000
Expenditures to control fire, seal mine and other expenses	13,765,024
Employee benefits payable under union contract	4,513,000
Total loss	46,698,924
Deduct: write-off of fixed assets not deductible in determining losses	26,229,900
	20,469,024
Gain on the settlement of claim against contractor	
The claim against the contractor in connection with the construction of the Victoria Junction Coal Preparation facility has been finalized	1,625,000
	18,844,024

8. Income Taxes

The Corporation is eligible for a refund of 20% of the investment tax credits in respect of qualified expenditures incurred and qualifying assets purchased after April 19, 1983. The Corporation estimates the refund to be approximately $3,500,000. This amount has not been reflected in these financial statements and will be recorded as a reduction to the related expenditures or assets when received.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED BALANCE SHEET AS AT MARCH 31

ASSETS	1985	1984
	$	$
Current		
Cash	1,116,403	1,341,882
Accounts and interest receivable	394,950	615,463
Receivable from Province of Nova Scotia	3,493	15,298
Receivable from Government of Canada	1,115,000	970,000
Inventories (Note 2(d))	407,712	824,401
Prepaid expenses	25,902	27,554
	3,063,460	3,794,598
Loans and investments		
Loans	1,765,211	1,771,555
Investments	367,563	22,563
Long-term Debt	2,132,774	1,794,118
Fixed (Notes 2(b) and 3)	14,815,134	15,653,726
Other		
Deferred charges	899	1,709
	20,012,267	21,244,151

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable	356,812	770,454
Long-term Debt		26,599
EQUITY		
Equity (Note 1)	19,655,455	20,447,098
	20,012,267	21,244,151

Guarantees (Note 4)
Commitments (Note 5)

On behalf of the Board:

TERESA MacNEIL
Director

D. C. RANCE
Director

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF EQUITY AS AT MARCH 31

	1985	1984
	$	$
Equity at beginning of year	20,447,098	21,550,455
Payments during year from Government of Canada—Vote 45 (Note 1)	10,615,000	10,770,000
	31,062,098	32,320,455
Deduct: net operating expenses	11,406,643	11,873,357
Equity at end of year	19,655,455	20,447,098

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED OPERATING STATEMENT FOR THE YEAR ENDED MARCH 31

	1985	1984
	$	$
Development and operating expenses		
Special recovery projects	2,470,000	3,430,000
Industrial operations and assistance	1,295,027	1,774,604
Tourist operations and grants	1,291,602	1,535,886
New business development assistance	1,810,614	1,284,363
Marine farming operations	1,345,937	1,133,647
Real estate operating costs	785,101	763,018
Community planning and projects	1,799,566	747,729
Primary production operations	384,360	244,170
Scholarships and anprentice programs	51,856	96,960
Loss on disposal of fixed assets	103,630	176,148*
	11,337,693	11,186,525
Administration expenses		
Salaries	1,568,343	1,661,566
Office and miscellaneous expenses	344,987	482,715
Professional fees —Operational	134,291	92,297
—Management contract	80,820	
Travelling expenses	78,348	139,949
	2,206,789	2,376,527
Depreciation and amortization	1,643,361	1,467,057
Provision for unrecoverable loans and receivables	346,500	1,085,607
	1,989,861	2,552,664
Total operating expenses for the year	15,534,343	16,115,716
Revenue		
Tourist operations	1,205,861	1,239,212
Real estate rentals	1,242,284	1,124,689
Industrial operations	609,186	803,252
Interest	618,284	646,324*
Marine farming operations	389,107	386,440
Primary industry operations	62,978	42,442
	4,127,700	4,242,359
Net operating expenses	11,406,643	11,873,357

*Restated

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

	1985	1984
	$	$
Funds provided from		
Payment from Government of Canada—Vote 45	10,615,000	10,770,000
Repayment and reduction of loans	1,149,810	608,311
Proceeds on sale of fixed assets	524,831	168,907
	12,289,641	11,547,218
Funds used for		
Net operating expenses	11,406,643	11,873,357
Less: items not requiring an outlay of funds		
depreciation and amortization	1,643,361	1,467,057
provision for doubtful loans and investments	85,004	735,985
forgiveable portion of loans transferred to grants	59,487	82,886
loss on sale of fixed assets	103,630	176,148
reduction in deferred charges	810	1,589
	9,514,351	9,409,692
Loans	1,313,998	743,449
Purchase of fixed assets		
Rental facilities	175,613	89,661
Tourist facilities	279,924	1,105,953
Primary industry facilities	87,234	324,681
Secondary industry facilities	864,418	680,763
Purchase of investments	345,000	18,000
Decrease in long-term debt	26,599	231
	12,607,137	12,372,430
Decrease in working capital	(317,496)	(825,212)
Working capital at beginning of year	3,024,144	3,849,356
Working capital at end of year	2,706,648	3,024,144

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1985

1. General Policy

The objects of the Industrial Development Division are to promote and assist the financing and development of industry to provide employment on the Island of Cape Breton. In accomplishing these aims, the Corporation makes loans and investments, the amounts of which are often in excess of those which would be available through normal commercial sources. The Corporation also makes grants to assist enterprises which are considered likely to make a substantial improvement to the development of Cape Breton Island.

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted $10,615,000 for this purpose during the fiscal year ended March 31, 1985.

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

2. Significant Accounting Policies

(a) (i) Basis of Consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries as explained below.

	Corporation Interest	Company Year End
Darr (Cape Breton) Limited (Real Estate)	100%	December 31
Cape Breton Marine Farming Limited (Fish and Oyster Farming)	100%	March 31
Whale Cove Summer Village Limited (Tourist Accommodations)	62.5%	March 31
Dundee Estates Limited (Tourist Accommodations)	100%	March 31

(ii) During the year Cape Breton Marine Farming Limited ceased operations. Both the operating loss of $820,759 and the loss on the transfer value of its fixed assets to the Corporation of $242,870, are included in the consolidated financial statements.

(iii) During the year the Corporation disposed of its holdings in Cape Breton Woolen Mills Limited, and has written off its 53.3% equity interest, advances, and loans in the aggregate amount of $855,752. As the Corporation had, in prior years, recognized equity losses of $539,278, on consolidation, the current year loss on disposition reflected in these financial statements is $380,991, after recoveries of advances of $64,517.

(iv) As the financial statements of Whale Cove Summer Village Limited report a deficit equity position as at March 31, 1985, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, the losses of this company are included in the consolidated net loss. As a consequence, no minority interest is shown in the balance sheet for this subsidiary.

(b) Fixed Assets

Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gain or losses are included in the consolidated operating statement. Depreciation is provided on the straight-line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years

(c) Accounting Policy—Certain Subsidiaries

The statements of Dundee Estates Limited include notes indicating that their statements have been prepared on the assumption that the company can continue to operate as a going concern, which assumption depends on the continued financial support of Cape Breton Development Corporation.

(d) Inventories

Inventories are valued at the lower of cost and net realizable value, with cost determined on a first in, first out basis.

3. Fixed Assets

	1985	1984
	$	$
Rental facilities	6,175,752	6,021,589
Tourist facilities	8,548,716	8,301,117
Primary industry facilities	1,751,112	3,291,509
Secondary industry facilities	6,869,996	6,540,194
	23,345,576	24,154,409
Less: accumulated depreciation	8,530,442	8,500,683
	14,815,134	15,653,726

The four categories of fixed assets shown above each include land, buildings and equipment.

4. Guarantees

During the 1976 year, the Corporation guaranteed the repayment by Sydney Steel Corporation of that company's $70,000,000-11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to $45,710,000.

The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to $30,000,000. The balance of advances has since been reduced to $10,500,000 of which $500,000 is in U.S. dollars.

The Corporation made the guarantees for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of funds of Cape Breton Development Corporation.

5. Commitments

As at March 31, 1985, the Industrial Development Division of the Corporation was committed to expenditures and loans over and above the amounts included in the financial statements at that time, totalling $2,523,950; being made up of Regular Project Commitments of $1,073,950 and Special Commitments of $1,450,000 to the Jeux Canada Winter Games '87 and the Sydney Centre 200 project.

6. Subsequent Events

Subsequent to March 31, 1985, the Corporation has entered into negotiations to sell the Inverness Beach tourism facilities for approximately $200,000. The net book value of these assets is $553,539. The resulting loss on disposal is not reflected in the financial statements as at March 31, 1985.

SUMMARY PAGE

DEFENCE CONSTRUCTION (1951) LIMITED

MANDATE

To contract for and supervise major military construction and maintenance projects required by the Department of National Defence; to provide technical and administrative assistance concerning construction matters to government departments and agencies on a cost-recovery basis.

BACKGROUND

The corporation has been in operation since 1951.

CORPORATION DATA

HEAD OFFICE	S.B.I. Building Billings Bridge Plaza 2323 Riverside Drive Ottawa, Ontario K1A 0K3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Perrin Beatty, P.C., M.P.
DEPARTMENT	National Defence
DATE AND MEANS OF INCORPORATION	Pursuant to the *Defence Production Act* (R.S.C. 1970 C. D-2); continued under the *Canada Corporations Act*, November 21, 1978
CHIEF EXECUTIVE OFFICER	J.R. Lorne Atchison
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	2.6	1.2	1.0	1.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	1.4	nil	nil	0.4
Equity of Canada	(3.1)	(3.1)	(3.2)	(3.0)
Cash from Canada in the period				
— budgetary	14.3	14.5	12.9	11.4
— non-budgetary	nil	nil	nil	nil

DEFENCE CONSTRUCTION (1951) LIMITED

AUDITOR'S REPORT

TO THE ASSOCIATE MINISTER OF NATIONAL DEFENCE

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1986 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Defence Production Act and the by-laws of the Corporation.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Cash	2,211,938	315,427
Accounts receivable from government departments and agencies	21,718	51,655
Due from Canada		465,568
Other	59,985	23,801
	2,293,641	856,451
Fixed, at cost		
Furniture and equipment	920,399	815,647
Less: accumulated depreciation	618,747	499,604
	301,652	316,043
	2,595,293	1,172,494

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities	1,175,249	1,174,826
Due to Canada	1,394,606	
Contractors' security deposits (Note 3)	212,567	233,250
	2,782,422	1,408,076
Provision for employee benefits (Note 4)	2,875,300	2,911,710
	5,657,722	4,319,786
CAPITAL STOCK AND DEFICIT		
Capital stock		
Authorized—1,000 shares of no par value		
Issued—31 shares fully paid	31	31
Deficit (Note 5)	(3,062,460)	(3,147,323)
	(3,062,429)	(3,147,292)
	2,595,293	1,172,494

Approved by the Board:

J. R. L. ATCHISON
Director

L. E. DAVIES
Director

DEFENCE CONSTRUCTION (1951) LIMITED—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenses		
Salaries	10,130,929	10,156,676
Employee benefits	1,209,093	1,150,067
Travel and removal	794,811	757,396
Office accommodation	494,229	480,726
Telephone	277,750	308,064
Postage, express and freight	179,229	159,264
Advertising	162,466	166,972
Office supplies and maintenance	159,417	185,930
Depreciation	126,680	111,492
Rental of machinery	118,843	102,614
Professional services	118,283	104,106
Training and professional development	49,896	46,588
Loss on disposal of fixed assets		26,202
Other	35,356	20,037
	13,856,982	13,776,134
Recoveries of expenses (Note 6)	168,720	255,459
Cost of operations	13,688,262	13,520,675
Parliamentary appropriations	13,773,125	13,615,568
Excess of parliamentary appropriations over cost of operations	84,863	94,893
Deficit at beginning of the year	3,147,323	3,242,216
Deficit at end of the year	3,062,460	3,147,323

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Financing activities		
Parliamentary appropriations	13,773,125	13,615,568
Operating activities		
Reported cost of operations	13,688,262	13,520,675
Provision for employee benefits	(582,030)	(382,445)
Depreciation	(126,680)	(111,492)
Loss on sale of fixed assets		(26,202)
Net increase (decrease) in non-cash working capital balances related to operations*	(1,833,667)	466,256
Cash applied to operations	11,145,885	13,466,792
Employee benefits paid	618,440	314,897
Cash applied to operating activities	11,764,325	13,781,689
Investing activities		
Acquisition of equipment	112,289	288,307
Disposal of equipment		(14,979)
Cash invested	112,289	273,328
Increase (decrease) in cash during the year	1,896,511	(439,449)
Cash at beginning of the year	315,427	754,876
Cash at end of the year	2,211,938	315,427

* Consisting of changes in receivables, other assets, accounts payable and accrued liabilities, and contractors' security deposits.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority, objectives and operations

The Corporation was incorporated under the Canada Corporations Act in 1951 and is continued under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence. The Corporation is a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Corporation is not subject to income taxes.

The Corporation's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Corporation inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence. It may provide technical and administrative assistance on construction matters to other government departments when required.

2. Significant accounting policies

Expenses

The accounts of the Corporation reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Depreciation

Depreciation is provided by the straight-line method over five years.

Employee benefits

Employee benefits are expensed when earned by employees.

Pensions

During the year, the Corporation made payments of $549,937 ($553,815 in 1985) in respect of current contributions to the Public Service Superannuation Account of the Government of Canada. The Account is actuarially valued every five years. The Corporation's contributions and recorded liabilities are limited to the matching of the current and certain arrears contributions of employees. The Corporation is not required to make contributions with respect to actuarial deficiencies of the Account.

Parliamentary appropriations

The cost of operations is funded by parliamentary appropriations through the Department of National Defence Vote 15 to the extent of net annual cash requirements.

3. Contractors' security deposits

	1986	1985
	$	$
Bid deposits	114,220	191,700
Deposits on plans and specifications	98,347	41,550
	212,567	233,250

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

4. Provision for employee benefits

	1986	1985
	$	$
Termination benefits	2,594,083	2,638,627
Life insurance	79,327	91,553
Furlough benefits	201,890	181,530
	2,875,300	2,911,710

5. Deficit

The deficit of the Corporation is comprised primarily of the liabilities for employee benefits which will require funding from parliamentary appropriations in future years as they are paid.

6. Recoveries of expenses

The Corporation provides certain technical and administrative assistance to the Department of National Defence and other government departments and agencies on a cost-recovery basis. As at March 31, 1986, accounts receivable for recoveries were $21,288 (1985—$51,228).

During the year, in the normal course of operations, the Department of National Defence provided office space free of charge for 172 employees of the Corporation.

7. Lease commitments

The Corporation leases certain equipment and accommodation in the performance of its operations. The future aggregate minimum lease payments are:

Year ending March 31	$
1987	56,774
1988	48,988
1989	46,178
1990	26,937
	178,877

8. Contingencies

Claims aggregating approximately $2,419,000 in respect of contractual obligations have been received by the Corporation, but are not reflected in the accounts. In the opinion of management and legal counsel, the position of the Corporation is defensible, however the final outcome of such claims is not determinable. Any settlements resulting from the resolution of these claims will be funded through parliamentary appropriations of the Department of National Defence, in the year in which the settlements occur.

9. Supplementary information

The Corporation's contracting activity on behalf of government departments and agencies is summarized below:

	1986	1985
	(in thousands of dollars)	
Contracts in progress at beginning of the year	404,755	327,022
Contracts awarded	253,221	243,287
	657,976	570,309
Contracts completed	166,096	165,554
Contracts in progress at end of the year	491,880	404,755
Payments on contracts in progress at end of the year	366,931	294,219
Work outstanding on contracts in progress at end of the year	124,949	110,536

SUMMARY PAGE

EXPORT DEVELOPMENT CORPORATION

MANDATE

To facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities.

BACKGROUND

Funding from Canada for Corporate Account transactions is provided by loans and equity infusions, but the growth of the Corporation's business in recent years has been financed mainly by its borrowing in the private markets. Apart from its corporate activities, EDC administers for Canada certain export financing transactions considered to be in the national interest for Canada, including those made pursuant to section 31 of the *Export Development Act*.

CORPORATION DATA

HEAD OFFICE	151 O'Connor Street P.O. Box 655 Ottawa, Ontario K1P 5T9
STATUS	—Schedule C, Part I —an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
DATE AND MEANS OF INCORPORATION	Established in 1969 by the *Export Development Act* (R.S.C. 1970, C. E-18).
CHIEF EXECUTIVE OFFICER	Robert Richardson
CHAIRMAN	V.E. Daughney
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984 (restated)	1983	1982
CORPORATE ACCOUNT				
At the end of the year				
Total Assets	7,296	6,611	6,063	5,282
Obligations to the private sector	5,868	5,137	4,511	3,844
Obligations to Canada	154	258	376	448
Equity of Canada	896	855	769	651
Cash from Canada in the year				
—budgetary	nil	nil	nil	nil
—non-budgetary	37	79	116	115
CANADA ACCOUNT				
At the end of the year				
Funded by Canada Cumulative	1,142	1,061	900	753

EXPORT DEVELOPMENT CORPORATION

AUDITOR'S REPORT

THE RIGHT HONOURABLE JOE CLARK, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of Export Development Corporation as at December 31, 1985 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Export Development Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 26, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Loans receivable (Note 2)		
Long-term	5,111,485	4,829,020
Short-term	964,741	821,458
	6,076,226	5,650,478
Accrued interest and fees	308,691	272,054
	6,384,917	5,922,532
Less: allowance for losses on loans	105,257	83,261
	6,279,660	5,839,271
Cash and marketable securities		
Cash and short-term deposits	629,021	700,709
Marketable securities (market value: 1985—$291,465, 1984—$4,481)	291,275	5,048
Accrued interest	10,453	10,330
	930,749	716,087
Other assets		
Unamortized debt discount and issue expenses	56,477	47,235
Other	29,252	32,048
	85,729	79,283
	7,296,138	6,634,641

LIABILITIES	1985	1984
Loans payable (Note 3)		
Long-term	3,906,655	3,393,963
Short-term	2,115,917	2,000,202
Accrued interest	200,764	179,091
	6,223,336	5,573,256
Other liabilities and deferred revenues		
Accounts payable	19,464	51,259
Deferred revenues and other credits	127,030	133,293
Allowance for claims on insurance and guarantees	30,251	22,287
	176,745	206,839
SHAREHOLDER'S EQUITY		
Share capital (Note 4)	697,000	660,000
Retained earnings	199,057	194,546
	896,057	854,546
	7,296,138	6,634,641

Commitments and contingent liabilities (Note 5)

Approved by the Board of Directors:

SYLVAIN CLOUTIER
Chairman of the Board and President

B. A. CULHAM
Senior Vice-President, Finance and Treasurer

EXPORT DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Loans and guarantees		
Interest earned	573,220	553,469
Fees earned	23,568	19,611
Investment interest earned	67,357	81,481
	664,145	654,561
Interest expense		
Long-term	481,086	436,928
Short-term	138,273	175,434
Provision for losses on loans	21,618	24,120
	640,977	636,482
	23,168	18,079
Insurance and guarantees		
Premiums and fees earned	16,490	17,433
Investment interest earned	4,877	5,613
	21,367	23,046
Provision for claims	6,781	6,411
	14,586	16,635
Income from operations	37,754	34,714
Administrative expenses	33,243	28,231
Net income	4,511	6,483
Retained earnings		
Beginning of year	194,546	188,063
End of year	199,057	194,546

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Operations		
Net Income	4,511	6,483
Items not affecting cash		
Provision for claims and losses on loans	28,399	30,531
Amortization of fees and premiums	(33,510)	(26,008)
Increase in accruals of interest and fees	(12,437)	(82,152)
Rescheduling of interest	(29,239)	(18,620)
Fees and premiums received	42,891	47,321
Other changes	(19,460)	(12,634)
	(18,845)	(55,079)
Loans receivable disbursed	(819,980)	(934,480)
Loans receivable repaid	644,759	549,602
Cash used in operations	(194,066)	(439,957)
Treasury		
Issue of long-term debt	980,291	795,416
Repayment of long-term debt	(628,795)	(780,562)
Increase in short-term loans payable	20,109	223,624
Issue of share capital	37,000	79,000
Funding provided	408,605	317,478
Increase (decrease) in cash and marketable securities	214,539	(122,479)
Cash and marketable securities		
Beginning of year	705,757	828,236
End of year	920,296	705,757

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985

1. Summary of significant accounting policies

These financial statements are prepared in accordance with accounting principles generally accepted in Canada, consistently applied, and conform in all material respects with international accounting standards. A summary of significant accounting policies follows:

Marketable securities

Marketable securities are valued at the lower of cost and market value as at the balance sheet date.

Loan interest earned

Interest is accrued on principal receivable until such time as the loan becomes non-current. Non-current is defined as any loan where there is significant doubt as to collectibility, where significant payments have not been received for a period of two years and rescheduling agreement has not been negotiated, or when a rescheduling agreement has been signed and a significant payment has not been received for one year.

Finance and service charges, which are paid by exporters, are taken into interest earned over the disbursement and repayment periods of a loan.

Loan fees earned

Administration fees are taken into income as earned over the disbursement and repayment periods of a loan, and standby fees are taken into income over the disbursement period.

Exposure fees, which are paid by exporters, are taken into income over the disbursement and repayment periods of a loan.

Investment interest earned

Investment interest earned is prorated between loans and guarantees and insurance and guarantees on the basis of average funds invested.

Interest expense

Interest expense includes the amortization of debt discount and issue expenses which is charged over the life of the debt on a straight line basis.

Allowance for losses on loans receivable

The allowance for losses on loans is based on a review of collectibility of all outstanding loans to sovereign and commercial borrowers. In respect of this review, the Corporation recognizes that the future economic and political conditions in some of the countries where the Corporation has made loans are subject to varying degrees of uncertainties and pressures. Accordingly, delays in the repayment of principal and interest may occur from time to time.

In the case of loans made to or guaranteed by sovereign borrowers, that is the governments of countries or their agencies, payment delays are not necessarily indicative of a future loss requiring an allowance. Sovereign entities and their international financial obligations do not have commercial mortality, and the international system does not allow the unilateral denial of a sovereign obligation. Furthermore, the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. Therefore, except in the rare instance of a write-off of asset value agreed to by creditors, the ultimate collectibility of a sovereign obligation, and thus its asset value, is not, in the opinion of management, subject to question although delays may have to be accepted.

It is the policy of the Corporation to charge to income, in addition to any specific provisions made as a result of the review of the outstanding loans, an amount sufficient to maintain an accumulated non-specific allowance proportionate to the total loan principal and interest receivable for which no specific provision has been made.

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

Insurance premiums

For global export insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies. Foreign investment insurance premiums are taken into income evenly over the terms of coverage, except that the premium in the first year is taken into income in its entirety when received.

Allowance for claims on insurance and guarantees

The Corporation provides for claims based on claims experience augmented, if necessary, by a specific provision based on a review of contingent liabilities. Claims payments are recorded at estimated recoverable values and included with other assets and non-recoverable amounts are charged to the allowance. Subsequent net gains or losses on recovery are credited or charged to income.

Translation of foreign currency

The Corporation hedges its U.S. dollar assets and liabilities on a total portfolio basis. Any net exposure to future changes in the U.S. dollar foreign exchange rate is due to short-term timing differences in cash flows. It is the Corporation's policy to manage assets and liabilities denominated in U.S. dollars in such a way as to minimize this net exposure. Accordingly, assets and liabilities denominated in U.S. dollars are translated into Canadian dollars at exchange rates prevailing at year-end.

Gains and losses relating to the translation of any unhedged long-term foreign currency assets or liabilities in other than U.S. dollars are deferred and amortized on a straight line basis over the remaining life of the asset or liability. The unamortized balance of the deferred exchange gains or losses is included in deferred revenues or other assets.

Income and expenses are translated at average monthly exchange rates in effect during the year. Exchange gains and losses resulting from the translation of foreign currency balances and transactions are reported with investment interest earned.

2. Loans receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders of $64,294 thousand (1984—$65,906 thousand), are mostly at fixed interest rates established in competition with similar export credit agencies in other countries and generally below commercial rates. These loans mature as follows:

	December 31	
	1985	1984
	(in thousands of dollars)	
Within 12 months		
—Fixed	691,178	627,192
—Floating	56,625	39,875
Overdue	216,938	154,391
1986		692,068
1987	751,472	674,885
1988	788,687	704,733
1989	767,706	655,644
1990	672,766	567,693
1991 to 1995	1,761,247	1,329,842
1996 and thereafter	369,607	204,155
Total	6,076,226	5,650,478
Commercial loans included above	1,167,519	1,509,481
Floating rate loans, generally based on Libor rates, included above	568,842	383,495

The geographic distribution of these loans is as follows:

	December 31	
	1985	1984
	(in thousands of dollars)	
Pacific	340,552	400,345
Asia	527,131	392,992
Middle East and East Africa	473,531	487,842
North and West Africa	1,237,147	1,089,087
Eastern Europe	707,171	647,212
Western Europe	648,528	643,800
USA and Caribbean	771,643	715,181
Mexico and Central America	337,506	369,895
South America East	500,939	471,706
South America West	532,078	432,418
	6,076,226	5,650,478

During 1985, overdue interest of $63,528 thousand (1984—$77,042 thousand) was recognized as earned. Total accumulated overdue interest of $198,816 thousand (1984—$135,288 thousand) has been recognized as earned. Interest not accrued on loans amounted to $43,824 thousand (1984—$2,966 thousand). Total accumulated interest not accrued on loans amounted to $49,555 thousand (1984—$5,731 thousand).

The geographic distribution of the overdue principal and interest, in the amounts of $216,938 thousand (1984—$154,391 thousand) and $248,371 thousand (1984—$141,019 thousand) respectively, is as follows:

	December 31	
	1985	1984
	(in thousands of dollars)	
Pacific	1,716	880
Asia	820	
Middle East and East Africa	21,258	5,252
North and West Africa	40,548	22,385
Eastern Europe	104,539	67,685
Western Europe	8,442	9,979
USA and Caribbean	20,838	10,082
Mexico and Central America	33,771	33,601
South America East	129,821	96,240
South America West	103,556	49,306
	465,309	295,410

In order to facilitate the collectibility of some loans or portions of loans, the Corporation has rescheduled principal and interest payments in the following amounts:

	December 31	
	1985	1984
	(in thousands of dollars)	
During the year		
Principal	52,143	68,759
Interest	29,239	18,620
	81,382	87,379
Balance of rescheduled loans outstanding		
Sovereign	289,465	213,031
Commercial	36,752	24,999
	326,217	238,030
Amounts overdue	21,806	7,297

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

3. Loans payable

Loans payable mature as follows:

	December 31	
	1985	1984
	(in thousands of dollars)	
Within 12 months		
—Fixed	480,578	488,665
—Floating	1,635,339	1,533,345
1986		443,383
1987	792,231	864,657
1988	1,180,185	1,115,726
1989	538,828	491,917
1990 to 1994	1,395,411	456,472
Total	6,022,572	5,394,165
Commercial loans included above		
Fixed interest rates from 5.38% to 16.88% (1984—5.38% to 16.88%)	4,120,221	3,296,196
Floating rate and short-term fixed rate revolving loans	1,747,854	1,840,285
Canada loans included above		
Fixed interest rates from 5.50% to 9.13% (1984—5.50% to 9.25%)	154,497	257,684

4. Share capital

The authorized share capital is $1.5 billion consisting of 15 million shares with a par value of $100 each. The number of shares issued and fully paid is as follows:

	December 31	
	1985	1984
	(in thousands)	
Beginning of year	6,600	5,810
Issued	370	790
End of year	6,970	6,600

5. Statutory limits, commitments and contingent liabilities

The Export Development Act (the Act) allows the Corporation to have outstanding loans and commitments to foreign borrowers up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is as follows:

	December 31	
	1985	1984
	(in thousands of dollars)	
Loans receivable, net of participation	6,076,226	5,650,478
Undisbursed commitments on signed loan agreements, net of participation without recourse, most of which were signed between December, 1975 and December, 1985 at face rates from 7.75% to 14.41% (1984—between December, 1975 and December, 1984 at face rates from 7.75% to 13.60%)	2,846,209	3,302,566
Participation by other lenders with recourse in loans receivable	11,557	1,610
Less: amounts not subject to statutory limit	39,737	88,761
	8,894,255	8,865,893
Contingent liabilities included above	11,557	1,610

It is anticipated that undisbursed commitments under signed loan agreements will be disbursed as delivery of goods and services or progress on projects is achieved, the average period of disbursement being typically three years. The Corporation expects to fund these commitments near the time of disbursement by issuing a combination of debt instruments in world capital markets at commercial rates of interest and capital stock, while generally attempting to match debt maturities and currencies with those of its average export loans. Owing to fluctuations in interest rates and other factors beyond its control, the Corporation is not always able to fund its undisbursed loan commitments at interest rates which would result in a profit.

The Act also specifies that the Corporation can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is as follows:

	December 31	
	1985	1984
	(in thousands of dollars)	
Insurance and related guarantees	2,483,804	2,274,935
Loan guarantees —Disbursed	201,717	185,038
—Undisbursed	6,889	7,874
	2,692,410	2,467,847
Contingent liabilities included above	1,863,314	2,009,817

The Act allows the Corporation to borrow up to a maximum of 10 times the aggregate of its paid-in capital from time to time and the retained earnings determined in accordance with the most recent audited financial statements. As at December 31, 1985, this formula produced a limit of $8,915 million, (1984—$8,481 million) against which borrowings amounted to $6,023 million (1984—$5,394 million).

6. Short-term deposits and loans payable

Activity in respect of short-term deposits and loans payable is as follows:

	Year ended December 31	
	1985	1984
	(in thousands of dollars)	
Short-term deposits		
Daily average	757,100	820,600
High	1,187,800	1,248,700
Low	450,800	416,800
Short-term loans payable		
Daily average	1,710,600	1,670,600
High	2,182,100	2,147,800
Low	1,489,400	1,209,500

The Corporation also had lines of credit and overdraft facilities aggregating $3,211 million at December 31, 1985 (1984—$2,095 million).

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

7. Foreign currency balances

The Corporation has substantial assets and liabilities in U.S. dollars and in other currencies. The Canadian dollar equivalent after taking into consideration forward exchange contracts is as follows:

	December 31	
	1985	1984
	(in thousands of dollars)	
U.S. Dollars		
Assets	5,369,446	4,582,919
Liabilities	5,560,755	4,555,791
Net exposure	(191,309)	27,128
Rate of exchange U.S. $1.00	1.3983	1.3217
British pounds, Deutsche marks, European Currency Units, Swiss francs and Yen		
Assets	42,857	116,702
Liabilities	36,448	291,917
Net exposure	6,409	(175,215)

8. Related party transactions

Transactions with Canada are summarized as follows:

	Year ended December 31	
	1985	1984
	(in thousands of dollars)	
Income and expense items		
Interest expense	14,853	23,758
Less: administrative expenses recovered	6,476	6,472
interest earned	467	925
	7,910	16,361

	December 31	
	1985	1984
	(in thousands of dollars)	
Amounts due to (due from) Canada		
Canada bonds, bearing interest at the rate of 9.50% maturing in 1994	(5,043)	(5,048)
Accrued interest receivable	(21)	(23)
Accounts administered for Canada (Note 10)	13,416	19,255
Long-term loans payable	154,497	257,684
Accrued interest payable	3,647	7,175
	166,496	279,043

The Government of Canada intends to recommend that Parliament appropriate such funds as are necessary to cover losses, if any, of the Corporation. To date, no such funds have been necessary.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

The Corporation also enters into transactions with other Crown corporations in the normal course of business.

9. Segmented information

Loans and insurance are the Corporation's significant industrial segments.

Loans and guarantees and insurance and guarantees on the Statement of Income and Retained Earnings reflect income from operations of the two segments before deduction of administrative expenses.

The assets of the Corporation are predominantly identifiable with the loans and guarantees program. The geographic distribution of loans is shown in Note 2.

Loan interest and fees earned outside Canada for the year ended December 31, 1985 was $570 million (1984—$551 million).

Insurance premiums and fees are earned in Canada.

10. Accounts administered for Canada

(a) Pursuant to the Act, the Corporation administers for Canada certain loans and insurance programs entered into under the authority of the Governor in Council for which the Board of Directors is not accountable other than in respect of the administration of the contracts.

The summarized financial information set out below is provided for purposes of accountability to Parliament and is consolidated annually, as at March 31, with the financial statements of the Government of Canada which are reported upon separately by the Auditor General of Canada. This financial information has been prepared in all material respects in accordance with the accounting policies set out in Note 1, except that no allowances have been made for losses on loans receivable or for claims on insurance and guarantees, and the Corporation's policy regarding non-current loans has not been applied.

Loans receivable, which are recorded at amounts disbursed net of repayments, include some loans where the interest rates were significantly below commercial rates at the time the contract was entered into.

	December 31	
	1985	1984
	(in thousands of dollars)	
Assets		
Loans receivable (Note 10 (b))		
Principal	1,043,244	985,188
Less: participation by other lenders	13,030	19,744
	1,030,214	965,444
Accrued interest and fees	98,170	76,299
Other receivables	48	15
Due from the Corporation (Note 8)	13,416	19,255
	1,141,848	1,061,013

These assets were funded by Canada as follows:

	Year ended December 31	
	1985	1984
	(in thousands of dollars)	
Funds provided by Canada less repayments of principal and interest, net of participation	(61,095)	19,876
Loans interest, fees, insurance and guarantee premiums earned	127,115	111,774
Claims paid, net of recoveries	(3,661)	(5,591)
Administrative expenses	(6,476)	(6,472)
Increase in payables to Canada	24,952	41,097
	80,835	160,684
Assets funded by Canada		
Beginning of year	1,061,013	900,329
End of year	1,141,848	1,061,013

EXPORT DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

(b) Canada account loans receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, mature as follows:

	December 31	
	1985	1984
	(in thousands of dollars)	
Overdue	109,843	78,712
1985		72,261
1986	76,195	75,176
1987	74,885	74,034
1988	68,870	65,284
1989	61,332	52,568
1990	59,981	50,046
1991 to 1995	385,449	337,687
1996 and thereafter	193,659	159,676
Total	1,030,214	965,444
Commercial loans included above	44,037	73,987
Overdue interest	89,442	61,583

In order to facilitate the collectibility of some loans or portions of loans, agreements have been concluded with the approval of the Governor in Council to reschedule principal and interest payments due from sovereign borrowers in the current year in the following amounts:

	December 31	
	1985	1984
	(in thousands of dollars)	
Principal	22,418	8,758
Interest	11,677	1,782
	34,095	10,540
Balance of rescheduled sovereign loans outstanding	84,443	52,175
Amounts overdue	9,417	6,413

(c) Canada account statutory limits, commitments and contingent liabilities

The Act allows the Accounts administered for Canada to have outstanding loans and commitments to foreign borrowers up to a maximum of $6 billion. The position against this limit, determined in accordance with the requirements of the Act, is as follows:

	December 31	
	1985	1984
	(in thousands of dollars)	
Loans receivable, net of participation	1,030,214	965,444
Undisbursed commitments on signed loan agreements, net of participation without recourse	405,494	373,237
Participation by other lenders with recourse in loans receivable	13,030	19,744
Less: amounts not subject to statutory limit	10,974	2,591
	1,437,764	1,355,834
Contingent liabilities included above	13,030	19,744

The Act also specifies that the Accounts administered for Canada can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $7 billion. The position against this limit, determined in accordance with the requirements of the Act, was $428 million (1984—$428 million) including contingent liabilities of $374 million (1984—$374 million).

SUMMARY PAGE

FARM CREDIT CORPORATION

MANDATE

To assist Canadian farmers to establish and develop viable farm enterprises through the provision of long-term credit and other financial services.

BACKGROUND

Since 1959, under the authority of the *Farm Credit Act*, the corporation has made loans to farmers for the purchase of farm lands, for permanent farm improvements, for the purchase of livestock and machinery, and to refinance debt. Under the authority of the *Farm Syndicates Credit Act*, the corporation may make loans to groups of farmers for the joint acquisition of agricultural facilities and equipment. The maximum loan for an individual farm is $400,000 and for a syndicate is $100,000. As of March 31, 1986 the corporation had 78,183 loans outstanding. The corporation has 571 employees stationed at headquarters, seven regional offices and about 100 district and field offices.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2314 Station D 434 Queen Street Ottawa, Ontario K1P 6J9
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
DATE AND MEANS OF INCORPORATION	Established in 1959 by the *Farm Credit Act*. Its predecessor was the Canadian Farm Loan Board, founded in 1929.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Eiliv H. Anderson
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

At the end of the period	1985-86	1984-85	1983-84	1982-83
Total Assets	5,015	4,940	4,901	4,300
Obligations to the private sector	984	571	306	50
Obligations to Canada	3,896	4,110	4,310	3,955
Equity of Canada	8	129	131	164
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	(214)	(171)	378	394

FARM CREDIT CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of Farm Credit Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The financial statements include some amounts that are necessarily based on management's best estimates and judgement.

The financial statements have been prepared by management in accordance with accounting principles which are generally accepted in Canada and which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal controls is augmented by internal audit which conducts periodic reviews of different aspects of the Corporation's operations. In addition, the internal and external auditors have full and free access to the Audit Committee of the Board, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been independently examined by the Corporation's auditor, the Auditor General of Canada, and his report is included herein.

Eiliv H. Anderson
Chairman and Chief Executive Officer

William G. Mann, C.A.
Comptroller and Chief Financial Officer

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1986 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Farm Credit Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 12, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Cash and short-term investments	112,348	
Accounts receivable	192	92
Loans receivable (Note 3)	5,018,898	4,992,728
Less: allowance for loan losses (Note 4)	190,400	105,400
	4,828,498	4,887,328
Real estate	45,805	26,987
Fixed assets	1,983	1,738
Unamortized debt issue expenses	26,210	24,084
	5,015,036	4,940,229

LIABILITIES	1986	1985
Bank indebtedness		161
Accounts payable and accrued liabilities	6,842	6,223
Short-term notes	237,497	97,333
Provision for employee termination benefits	4,583	2,844
Loans payable (Note 5)	4,758,415	4,704,563
	5,007,337	4,811,124
EQUITY OF CANADA		
Contributed capital (Note 6)	218,333	218,333
Deficit	210,634	89,228
	7,699	129,105
	5,015,036	4,940,229

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

EILIV H. ANDERSON
Chairman and Chief Executive Officer

PAUL BABEY
Vice-Chairman and Chief Operating Officer

FARM CREDIT CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Interest income		
Loans receivable	509,497	514,410
Investments	11,098	12,851
	520,595	527,261
Interest expense		
Loans payable	452,978	466,670
Short-term notes	21,727	13,312
	474,705	479,982
Net interest income	45,890	47,279
Provision for loan losses	133,972	46,278
	(88,082)	1,001
Fees and other income	1,637	907
	(86,445)	1,908
Administrative expenses		
Salaries and employee benefits	26,298	23,978
Travel	2,494	2,183
Office accommodation	2,429	2,353
Other	3,740	3,572
	34,961	32,086
Loss for the year	121,406	30,178
Deficit at beginning of the year	89,228	59,050
Deficit at end of the year	210,634	89,228

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Cash provided by (used in) operating activities		
Loss for the year	(121,406)	(30,178)
Items not involving cash		
Provision for loan losses	133,972	46,278
Losses on loans receivable	(14,660)	(7,283)
Write-down and losses on real estate	(34,312)	(20,245)
Increase in interest due on loans receivable	(70,159)	(45,754)
Net change in accrued interest	3,800	(32,458)
Other	2,008	(1,506)
	(100,757)	(91,146)
Loans to farmers	(222,447)	(258,193)
Loans receivable repaid	256,286	235,247
Increase in real estate	(18,818)	(12,686)
Other	5,073	4,571
Cash used in operating activities	(80,663)	(122,207)
Cash provided by (used in) financing activities		
Loans from Canada	42,500	667,200
Loans repaid to Canada	(256,868)	(867,025)
Loans from Capital Markets	273,459	167,543
Debt issue expenses	(6,083)	(12,233)
Net increase in short-term notes	140,164	97,333
Capital contributed by Canada		28,400
Cash provided by financing activities	193,172	81,218
Net increase (decrease) in cash and short-term investments	112,509	(40,989)
Cash and short-term investments (bank indebtedness) at beginning of year	(161)	40,828
Cash and short-term investments (bank indebtedness) at end of year	112,348	(161)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. The Corporation

Farm Credit Corporation was established in 1959 by the Farm Credit Act as the successor to the Canadian Farm Loan Board and is a Crown corporation named in Schedule C, Part I of the Financial Administration Act. The Corporation's prime objective is to assist Canadian farmers to establish and develop viable farm enterprises through the use of long-term credit as provided for by the Farm Credit Act.

The Corporation also administers the lending program authorized under the Farm Syndicates Credit Act which was originally introduced as the Farm Machinery Syndicates Credit Act in 1964. It provides for loans to groups or syndicates of farmers organized to share in the purchase and use of farm machinery, buildings and installed equipment.

Under the provisions of the Farm Credit Act, the Corporation is also required to administer certain programs assigned to it by the Government. The Corporation extended credit under the Special Farm Financial Assistance Program, a temporary program which expired in June 1984, introduced to assist farmers in financial difficulty.

2. Significant accounting policies

(a) Allowance for loan losses

The allowance for loan losses relates to loans receivable and represents an estimate of future probable losses on the accounts outstanding at the end of the year. With respect to this estimate, the Corporation recognizes that future economic and agricultural conditions are not predictable and, therefore, their impact on the collectability of loans is uncertain.

Actual losses on loans and write-downs of acquired real estate to net realizable value are charged to the allowance while recoveries of loan losses are credited to the allowance. The adjustment of the allowance to the appropriate level is charged to operations as a provision for loan losses.

(b) Revenue recognition

Interest income is recorded on an accrual basis. Interest is not accrued on non-performing loans, which are defined as those where there is reasonable doubt as to collectability and are under legal recovery action.

Loan application fees are recorded when received. Appraisal fees withheld from loan funds are recorded at the time the loans are disbursed. Partial discharge fees are recorded when the discharge occurs.

Service charges earned on loans to farm syndicates are recorded when loans are disbursed.

Penalties charged on loan prepayments are recorded at the time the prepayments are applied as a reduction of loan principal.

Fees relating to mortgage assumptions, exchange of securities and renewal of term mortgages are recorded when the related mortgage documents are prepared.

(c) Real estate

Real estate is carried at the lower of cost and net realizable value. It represents farm property acquired in the process of administering the outstanding loans receivable and must be disposed of within five years of acquisition or such further period as the Governor in Council may prescribe.

(d) Fixed assets

Fixed assets are recorded at cost less accumulated depreciation. Leasehold improvements are amortized using the straight-line method over the term of the lease and one renewal period. Computer hardware and software are depreciated using the straight-line method over their

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

estimated useful lives. Other fixed assets are depreciated using the diminishing balance method at annual rates of 20% for furniture and equipment and 30% for automobiles.

(e) Debt issue expenses

Discounts and expenses relating to the issuance of debt are amortized on a straight-line basis over the life of the debt and included in interest expense on loans payable.

(f) Translation of foreign currencies

Loans payable in foreign currencies are hedged by currency conversion agreements and are translated into Canadian dollars at the rates provided therein. The differences between the ultimate amounts payable at the contracted rates and the cash proceeds of the debt issues are considered to be financing costs and are therefore amortized by charges to interest expense over the lives of the obligations on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the balance sheet. The related interest payable in foreign currencies on these debt issues is also hedged by currency conversion agreements and is translated into Canadian dollars at such contract rates.

(g) Pension plan

The Corporation's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are made equally by both employees and the Corporation, and these contributions in respect of current service are expensed during the year in which the services are rendered.

(h) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to severance benefits provided for under their terms of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

(i) Income taxes

The Corporation records income taxes on the tax allocation basis which recognizes the income tax effect on transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes.

3. Loans receivable

	Maturities not exceeding	Annual interest rate %	1986	1985
			(in thousands of dollars)	
Loans to farmers, secured by mortgages	25 years	5-7 ¾	614,034	671,919
	26 years	8-10 ¾	1,825,680	1,898,708
	26 years	11-12 ¾	1,662,452	1,730,870
	27 years	13-16 ¼	877,242	654,699
			4,979,408	4,956,196
Loans to farm syndicates, secured by notes	15 years	6 ¼-17 ½	9,012	11,512
Loans receivable from real estate sales, secured by agreements for sale or mortgages	26 years	5-15 ¾	30,478	25,020
			5,018,898	4,992,728

Maturities by fiscal year are as follows:

	1986	1985
	(in thousands of dollars)	
1986		502,998
1987	578,077	138,036
1988	139,920	148,228
1989	149,770	158,937
1990	160,017	170,538
1991	171,437	182,709
1992 through 2013	3,819,677	3,691,282
	5,018,898	4,992,728

At March 31, 1986 accrued interest of $254.0 million (1985—$263.0 million) and arrears of $247.9 million (1985—$164.2 million) are included in loans receivable and shown as maturing in the year ending March 31, 1987. During the year, interest not recognized on non-performing loans amounted to $5.4 million.

Prepayments of principal from farmers of $106.3 million (1985—$101.6 million) were received during the year.

4. Allowance for loan losses

The allowance for loan losses at March 31, 1986 reflects the Government's $20 million commitment to reduce the impact of future probable loan losses on the Corporation. This $20 million commitment was made in the February 26, 1986 Budget as part of the Federal Government's Farm Financial Assistance package.

5. Loans payable

	Maturities not exceeding	Annual interest rate %	1986	1985
			(in thousands of dollars)	
Loans from Canada, secured by notes				
Farm Credit Act	11 years	5-7 ¾	625,951	731,478
	15 years	8-10 ¾	1,529,561	1,552,067
	16 years	11-12 ¾	1,730,977	1,815,966
			3,886,489	4,099,511
Farm Syndicates Credit Act	8 years	9 ¾-16 ½	9,172	10,518
			3,895,661	4,110,029
Loans from capital markets, secured by notes				
Farm Credit Act	10 years	8 ¾-12 ¼	735,312	461,575
Amounts owing in respect of interest rate and currency conversion agreements	10 years	8 ¾-11	11,290	11,568
			4,642,263	4,583,172
Accrued interest			116,152	121,391
			4,758,415	4,704,563

FARM CREDIT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

Maturities by fiscal year are as follows:

	1986	1985
	(in thousands of dollars)	
1986		318,260
1987	327,854	191,198
1988	211,885	187,996
1989	230,534	203,330
1990	861,462	830,469
1991	460,136	382,667
1992 through 2004	2,666,544	2,590,643
	4,758,415	4,704,563

At March 31, 1986 accrued interest of $116.2 million (1985—$121.4 million) is shown as maturing in the year ending March 31, 1987.

The Corporation has received blanket approval from Treasury Board Canada to borrow an amount not exceeding $601 million from the capital markets during the year ending March 31, 1987. Individual approval is required from the Minister of Finance for each borrowing.

6. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under Section 12 of the Farm Credit Act. The statutory limit on this amount is $225.0 million (1985—$225.0 million). During the year, no capital (1985—$28.4 million) was contributed by Canada.

7. Income taxes

At March 31, 1986 the Corporation has available various timing differences of approximately $186.0 million which have not been recognized in the accounts and which result primarily from differences between the provision for loan losses charged to operations and the amount claimed for tax purposes pursuant to Section 33 of the Income Tax Act.

8. Limits on borrowing

The Farm Credit Act limits the aggregate amount outstanding of the principal borrowings by the Corporation pursuant to the Act to twenty-five times the capital of the Corporation. At March 31, 1986 the Corporation's outstanding borrowings under this Act, comprising short-term notes of $237.5 million and loans payable of $4,621.8 million, were 22.26 times the capital of $218.3 million (1985—21.33 times).

The Farm Syndicates Credit Act limits the loans from Canada pursuant to the Act to twenty-five million dollars. At March 31, 1986 the Corporation's loans from Canada under this Act were $9.2 million (1985—$10.5 million).

9. Commitment to farmers

As at March 31, 1986 loans to farmers approved but not disbursed amounted to $44.3 million (1985—$41.2 million), most of which were approved at rates ranging from 11 ½% to 12 ½%. It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1986 from funds to be borrowed by the Corporation at prevailing commercial rates of interest at the time of borrowing.

10. Operating leases

The future minimum lease payments by fiscal year required under operating leases having initial non-cancellable lease terms in excess of one year are as follows:

	(in thousands of dollars)
1987	1,575
1988	1,102
1989	754
1990	648
1991	510
1992 and subsequent	1,803
	6,392

These leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of those amounts established at the commencement of the lease term.

11. Segmented information

The Corporation operates in one business segment, providing long-term loans to Canadian farmers.

12. Subsequent Event—Commodity-based Loan Program

In the February 26, 1986 Budget, the Government directed the Corporation to establish a $700 million loan program (up to $300 million in 1986-87 and up to an additional $400 million in 1987-88) to make commodity-based mortgages available to existing clients who are experiencing financial difficulty and who meet the eligibility criteria.

The Commodity-based Loan Program is expected to reduce the number of farm failures among existing borrowers by providing a financing instrument with debt obligations and payments which vary according to the ability of the farm business to pay because of variable commodity prices.

13. Comparative figures

Certain 1985 comparative figures have been reclassified to reflect the presentation adopted in 1986.

SUMMARY PAGE

FEDERAL BUSINESS DEVELOPMENT BANK

MANDATE

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice.

BACKGROUND

Since 1974, the Bank has provided financial assistance to Canadian firms by acting as a supplementary lender and a source of equity financing. It also provides financial planning, counselling and training, information and other management services.

CORPORATION DATA

HEAD OFFICE	800 Victoria Square Box 335 Stock Exchange Tower Station Montreal, Quebec H4Z 1L4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Michel Côté, P.C., M.P.
DEPARTMENT	Regional Industrial Expansion
DATE AND MEANS OF INCORPORATION	1974, the *Federal Business Development Bank Act* (Successor to the Industrial Development Bank, established 1944).
CHIEF EXECUTIVE OFFICER	Guy A. Lavigueur
CHAIRMAN	William J. McAleer
AUDITOR	Maheu Noiseux and Price Waterhouse

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	1,595	1,566	1,616	1,907
Obligations to the private sector	1,184	1,023	921	1,004
Obligations to Canada	144	263	420	592
Equity of Canada	207	202	200	207
Cash from Canada in the period				
— budgetary	26	31	78	118
— non-budgetary	nil	nil	nil	26

FEDERAL BUSINESS DEVELOPMENT BANK

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements were prepared by the management of the Federal Business Development Bank in accordance with accounting principles generally accepted in Canada, consistently applied. The financial data contained in other sections of this annual report is consistent with the content of the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains a system of internal controls designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal controls is augmented by audit and inspection staff who conduct periodic reviews of different aspects of the Bank's operations. In addition, the Vice-President, Internal Audit and the Independent Auditor have full and free access to the Audit Committee of the Bank's Board of Directors which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been examined and reported upon by the Bank's independent auditor, Mr. Raymond J. Morcel, F.C.A. of Price Waterhouse, Chartered Accountants.

Guy A. Lavigueur
President

AUDITOR'S REPORT

THE HONOURABLE MINISTER OF REGIONAL INDUSTRIAL EXPANSION
THE HONOURABLE MINISTER OF STATE SMALL BUSINESSES

I have examined the balance sheet of the Federal Business Development Bank as at March 31, 1986, and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Federal Business Development Bank as at March 31, 1986, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of the above mentioned examination of the financial statements of the Federal Business Development Bank for the year ended March 31, 1986, to determine whether they were in accordance with Part XII of the Financial Administration Act, the regulations, the FBDB Act and the by-laws of the Bank. My examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. In my opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Raymond J. Morcel, F.C.A.
of Price Waterhouse

Montreal, June 4, 1986

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1986	1985
Cash	968	504
Treasury bills	14,093	41,523
	15,061	42,027
Securities issued by Canada		40,495
Loans	1,646,695	1,560,019
Venture capital investments (Note 4)	35,108	34,640
Interest due and accrued	21,657	29,302
	1,703,460	1,623,961
Less: accumulated provision for losses (Note 5)	141,831	157,737
	1,561,629	1,466,224
Fixed assets, less accumulated depreciation	5,766	5,130
Unamortized debt issue expenses	8,501	3,371
Other assets	4,030	8,838
	1,594,987	1,566,085

LIABILITIES	1986	1985
Cheques outstanding	10,513	16,393
Short-term notes	365,359	318,889
Accrued interest on short and long-term notes	41,601	49,787
Other liabilities	8,251	12,245
	425,724	397,314
Notes held by Canada (Note 6)	144,000	263,000
Notes payable, other than to Canada (Note 7)	818,371	703,708
	1,388,095	1,364,022
CAPITAL		
Capital paid in by Canada (Note 8)	456,600	456,600
Deficit	(249,708)	(254,537)
	206,892	202,063
	1,594,987	1,566,085

Approved by the Board:

H. H. MACKAY
Director

GUY A. LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

FINANCIAL SERVICES

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1986	1985
Interest and Investment Income		
Loans	210,139	213,000
Venture capital investments	8,054	4,817
	218,193	217,817
Interest Expense		
Long-term notes	103,507	127,818
Short-term notes	35,195	17,027
	138,702	144,845
Net interest and investment income	79,491	72,972
Provision for losses on loans, guarantees and venture capital investments	24,041	17,052
Net interest and investment income after provision for losses	55,450	55,920
Non-Interest Expenses		
Salaries and staff benefits	31,484	33,779
Premises and equipment, including depreciation	7,160	8,730
Other expenses	11,977	12,479
	50,621	54,988
Income before extraordinary item	4,829	932
Extraordinary item (Note 3)		(5,627)
Net income (loss) for the year (Note 13)	4,829	(4,695)
Net income (loss) attributable to		
Loans Division	1,456	(7,807)
Investment Banking Division	3,373	3,112

MANAGEMENT SERVICES

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1986	1985
Salaries and staff benefits	12,898	12,129
Premises and equipment	3,251	4,268
Training and information service publications	1,457	1,245
CASE counselling fees	3,235	2,829
Other expenses	10,840	7,942
Total expenditures	31,681	28,413
Less: revenue from CASE counselling, training seminar registration and other activities	5,752	4,305
Amount recovered from the Department of Regional Industrial Expansion Vote 45 (Vote 50 in 1985)	25,929	24,108
Total expenditures were incurred as follows		
Management Counselling	7,674	7,169
Management Training	7,279	4,466
Information Services	12,133	11,568
Administration	4,595	5,210
	31,681	28,413

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1986	1985
Deficit, beginning of year	(254,537)	(249,842)
Net income (loss) for the year	4,829	(4,695)
Deficit, end of year	(249,708)	(254,537)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1986	1985
Operations		
Income before extraordinary item	4,829	932
Items not requiring an outlay of cash		
Provision for losses	24,041	17,052
Depreciation	1,032	1,727
Amortization of debt issue expenses	3,079	2,948
Net changes in accrued interest	(541)	(2,260)
Extraordinary item		(5,627)
Other	3,048	7,250
	35,488	22,022
Disbursements to borrowers and investees	(482,751)	(347,602)
Repayments by borrowers and investees	351,758	355,772
Cash provided from (used in) operations	(95,505)	30,192
Treasury		
Issue of long-term notes	378,418	50,000
Repayment of long-term notes	(382,755)	(324,260)
Net increase in short-term notes	46,470	218,963
Capital paid in by Canada		7,000
Sale of securities	40,495	
Debt issue expenses	(8,209)	(810)
	74,419	(49,107)
Decrease in cash and Treasury bills, net of cheques outstanding	(21,086)	(18,915)
Cash and Treasury bills, net of cheques outstanding		
Beginning of year	25,634	44,549
End of year	4,548	25,634

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Objectives and operations of the Corporation

Federal Business Development Bank is a Crown corporation wholly-owned by the Government of Canada, which was established December 20, 1974, by the Federal Business Development Bank Act, as the successor to the Industrial Development Bank which commenced operations in 1944.

The objectives of the Bank, as stated in the Act, are to promote and assist in the establishment of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice; giving particular consideration to the needs of small business enterprises.

The Bank's lending and investment banking operations are carried out by Financial Services. Management Services includes counselling, training and information services. A statement of operations is shown for Management Services since it is funded separately by Parliamentary appropriation.

Federal Business Development Bank is for all purposes of its Act an agent of the Government of Canada, and as such all liabilities of the Corporation are direct obligations of the Government of Canada.

The Bank is exempt from income taxes.

2. Significant accounting policies

Loans and venture capital investments

Loans and venture capital investments are recorded at principal amounts.

Provision for losses on loans, guarantees and venture capital investments

A charge against income is made to adjust the accumulated provision for losses to the level which provides for specifically identified probable losses on loans, guarantees and venture capital investments, as well as a general provision for unidentified losses. The general portion of the accumulated provision is based on historical experience and is intended to cover losses on loans, guarantees and venture capital investments which have not yet been specifically identified.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on venture capital investments are recorded as income when received.

Securities issued by Canada

Securities are carried at amortized value.

Fixed assets and depreciation

Fixed assets are recorded at cost.

Depreciation is charged against income using the straight-line or diminishing balance methods in amounts sufficient to amortize the cost of fixed assets over their estimated useful lives.

With respect to the Management Services function of the Bank, all capital expenditures are recovered from the Department of Regional Industrial Expansion and hence are not capitalized.

Debt issue expenses

Discounts, premiums and expenses related to the issue of the long-term debt are amortized on a straight-line basis over the term of the obligations to which they pertain and charged to interest expense.

Translation of foreign currencies

Notes payable in foreign currencies are hedged by forward exchange contracts and are translated into Canadian dollars at the rates provided therein. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be a financing cost and is therefore amortized by a charge to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the balance sheet. The related interest payable on these note issues is also hedged by forward exchange contracts and is translated into Canadian dollars at such contract rates.

Interest rate futures

Interest rate futures transactions are undertaken with the intention of reducing the impact of interest rate fluctuations. Realized gains and losses on closed contracts are amortized on a straight-line basis over the periods to which they relate.

3. Extraordinary item

As a result of organizational realignments and cost reduction measures in fiscal 1985, $5,627,000 was incurred in connection with staff terminations, write-off of fixed assets, moving costs and the cost of carrying surplus space.

4. Venture capital investments

	1986	1985
	(in thousands of dollars)	
Shares	20,046	18,539
Shareholder advances	10,657	12,037
Participating debentures	1,242	942
Convertible debentures	3,163	3,122
	35,108	34,640

5. Accumulated provision for losses

	1986	1985
	(in thousands of dollars)	
Accumulated provision, beginning of year	157,737	195,190
Amounts written off during the year	(43,849)	(58,465)
Recovery of amounts previously written off	3,902	3,960
	117,790	140,685
Additional provision required for the year	24,041	17,052
Accumulated provision, end of year	141,831	157,737

6. Notes held by Canada

Maturities by fiscal year were as follows:

Rate %	1987	1988	Total
	(in thousands of dollars)		
9-9¾	43,000		43,000
10-10¾	50,000	51,000	101,000
	93,000	51,000	144,000

FEDERAL BUSINESS DEVELOPMENT BANK—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

7. Notes payable, other than to Canada

Maturities by fiscal year were as follows:

Rate %	1987	1988	1989	1990	1991	1992-95	Total
			(in thousands of dollars)				
8¾-9¾		55,000		27,600	53,968	74,975	211,543
10-11	3,000	78,000	53,000	69,875	3,000	12,000	218,875
12½-13¾		109,600					109,600
14-14¾	103,453	30,000	106,400				239,853
17¼	38,500						38,500
	144,953	272,600	159,400	97,475	56,968	86,975	818,371

The above includes notes payable of U.S. $183,195,000 and Yen 13,500,000,000.

8. Capital paid in by Canada

	1986	1985
	(in thousands of dollars)	
Capital, beginning of year	456,600	449,600
Cash paid in		7,000
Capital, end of year	456,600	456,600

9. Contingent liabilities and commitments

The Bank is contingently liable as guarantor of loans aggregating $16,600,000 against which management has made appropriate provision.

The undisbursed amount as at March 31, 1986, on loans and venture capital investments authorized, aggregated $185,712,000 (1985—$139,878,000).

10. Lease commitments

Future minimum lease commitments under operating leases related to the rental of Bank premises are as follows:

	(in thousands of dollars)
1987	4,987
1988	4,171
1989	3,273
1990	2,790
1991	2,284
1992-1996	13,293
	30,798

11. Pension plan

The Bank has a pension plan for its employees which is contributory and trusteed. Related costs, net of employees' contributions, are charged to earnings as paid. Based on an independent actuarial valuation, the plan was fully funded as at December 31, 1985.

12. Statutory limitations on operations

The Minister of Finance may, with the approval of the Governor in Council, authorize capital payments to the Bank not in excess of an aggregate amount determined by the application of Section 28 of the Federal Business Development Bank Act. Under current ministerial interpretation of the provisions of this Section, the Bank is presently authorized to receive capital payments to the extent that total capital paid in by Canada does not exceed $554 million. The total of direct and contingent liabilities of the Bank is limited to a maximum of 12 times the amounts of its capital and deficit (or up to 15 times with the approval of the Governor in Council) and may not exceed $3.2 billion.

13. Financial services

The statement of operations for Financial Services is comprised of the results of the Loans Division and the Investment Banking Division which are segregated below. Within the capital of the Bank as at March 31, 1985 and 1986, was an amount of $35.6 million provided by the Government of Canada to fund the venture capital investment portfolio.

	1986			1985		
	Loans	Investment Banking	Total	Loans	Investment Banking	Total
			(in thousands of dollars)			
Interest and investment income	210,139	8,054	218,193	213,000	4,817	217,817
Interest expense	138,702		138,702	144,845		144,845
Net interest and investment income	71,437	8,054	79,491	68,155	4,817	72,972
Provision for losses	21,539	2,502	24,041	17,489	(437)	17,052
Net interest and investment income after provision for losses	49,898	5,552	55,450	50,666	5,254	55,920
Non-interest expenses	48,442	2,179	50,621	52,846	2,142	54,988
Income (loss) before extraordinary item	1,456	3,373	4,829	(2,180)	3,112	932
Extraordinary item				(5,627)		(5,627)
Net income (loss)	1,456	3,373	4,829	(7,807)	3,112	(4,695)

14. Comparative financial data

Certain amounts pertaining to the fiscal year ended March 31, 1985, have been reclassified to conform with the presentation adopted for the fiscal year ended March 31, 1986.

SUMMARY PAGE

FRESHWATER FISH MARKETING CORPORATION

MANDATE

To regulate inter-provincial and export trade in freshwater fish.

BACKGROUND

The corporation's Act gives it a monopoly over inter-provincial and export trade in freshwater fish originating in the Northwest Territories, the three prairie provinces and parts of northern Ontario. The objectives of the corporation are (a) to market fish in an orderly manner; (b) to increase returns to fishermen; and (c) to promote international markets for and increase inter-provincial and export trade in, fish. The Act also requires the corporation to conduct its operations on a self- sustaining financial basis without appropriations.

CORPORATION DATA

HEAD OFFICE	1199 Plessis Road Winnipeg, Manitoba R2C 3L4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Thomas Siddon, P.C., M.P.
DEPARTMENT	Fisheries and Oceans
DATE AND MEANS OF INCORPORATION	Established in 1968 by the *Freshwater Fish Marketing Act* (R.S.C. 1970, C. F-13)
CHIEF EXECUTIVE OFFICER	J.T. Dunn
CHAIRMAN	John McFarlane
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends April 30.

At the end of the period	1985-86	1984-85	1983-84	1982-83
Total Assets	25.5	25.0	19.5	23.3
Obligations to the private sector	nil	0.3	nil	nil
Obligations to Canada	14.7	13.6	9.8	18.1
Equity of Canada	1.9	1.6	1.3	1.1
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary	2.2	3.5	(8.3)	3.3

FRESHWATER FISH MARKETING CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1986 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at April 30, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Freshwater Fish Marketing Act and the by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 18, 1986

BALANCE SHEET AS AT APRIL 30, 1986

ASSETS	1986	1985
	$	$
Current		
Cash	1,403,010	
Accounts receivable		
Trade	5,785,304	4,338,544
Contributions (Note 3)	62,871	136,878
Other	701,413	954,024
Inventory		
Finished fish products	10,052,400	11,724,446
Packaging material and parts	822,272	928,532
Prepaid expenses	3,744	65,406
	18,831,014	18,147,830
Property, plant and equipment (Note 4)	6,632,215	6,807,631
	25,463,229	24,955,461

LIABILITIES	1986	1985
	$	$
Current		
Bank indebtedness		254,086
Accounts payable	2,133,752	2,184,503
Accrued interest payable	483,755	305,972
Working capital loans from Canada (Note 5)	12,000,000	9,787,000
Current portion of capital loans from Canada (Note 5)	2,652,589	883,046
Provision for final payments to fishermen	6,331,518	7,328,638
	23,601,614	20,743,245
Long-term		
Capital loans from Canada (Note 5)		2,627,159
	23,601,614	23,370,404
EQUITY		
Retained earnings	1,861,615	1,585,057
	25,463,229	24,955,461

Approved by the Board:

R. E. ENGLAND
Director

D. M. CAUVIN
Director

FRESHWATER FISH MARKETING CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED APRIL 30, 1986

	1986	1985
	$	$
Sales		
Domestic	7,599,310	6,139,216
Export	41,070,407	35,866,739
	48,669,717	42,005,955
Expenses		
Cost of sales	37,812,656	31,075,952
Interest (Note 6)	1,449,848	1,102,311
Salaries and employee benefits	1,013,033	1,010,944
Depreciation and amortization	900,487	757,620
Bad debts	38,979	121,962
Other	846,638	586,146
	42,061,641	34,654,935
Income before provision for final payments to fishermen and extraordinary item	6,608,076	7,351,020
Provision for final payments to fishermen	6,331,518	7,328,638
Income before extraordinary item	276,558	22,382
Extraordinary item (Note 7)		265,859
Net income for the year	276,558	288,241
Retained earnings at beginning of the year	1,585,057	1,296,816
Retained earnings at end of the year	1,861,615	1,585,057

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED APRIL 30, 1986

	1986	1985
	$	$
Source of funds		
Operations		
Income before extraordinary item	276,558	22,382
Depreciation and amortization not requiring an outlay of funds	900,487	757,620
Extraordinary item		265,859
	1,177,045	1,045,861
Application of funds		
Mortgage retirement		25,098
Additions to property, plant and equipment	725,071	1,248,342
Decrease in capital loans from Canada	2,627,159	883,046
	3,352,230	2,156,486
Increase in working capital deficiency	2,175,185	1,110,625
Working capital deficiency at beginning of the year	2,595,415	1,484,790
Working capital deficiency at end of the year	4,770,600	2,595,415

NOTES TO FINANCIAL STATEMENTS APRIL 30, 1986

1. Objectives and operations

The Corporation was established by the Freshwater Fish Marketing Act in 1969, as a corporation without share capital, for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is an agent Crown corporation named in Schedule C, Part I of the Financial Administration Act and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed $30 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta and Ontario and the Northwest Territories was established by agreement with the Government of Canada.

2. Significant accounting policies

Inventories

Finished fish products are valued at the lower of cost and net realizable value. Packaging material and parts are valued at the lower of cost and replacement cost.

Depreciation and amortization

Depreciation is based on the estimated useful lives of the assets using the following methods and annual rates:

Buildings	—Lake stations	Straight-line	10%
	—Plant	Straight-line	2 ½%
Equipment	—Machinery and office equipment	Declining balance	10-25%
	—Automotive	Declining balance	30%
Fresh fish delivery tubs		Straight-line	10%
Packer vessel		Straight-line	6 ⅔%

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length up to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in the cost of sales. A guide used in the determination of the initial price is 80% of the projected total payments to fishermen (initial plus final), based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to operations of the current year.

Foreign currency translation

Accounts receivable and payable denominated in foreign currency are translated into Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction. Translation gains and losses are included in interest expense.

Contributions

Contributions received in respect of property, plant and equipment are credited to the cost of the assets; those received in respect of the market research study program are credited to accounts payable and reduced as funds are expended, and those in respect of the plant productivity study are credited against cost of sales.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1986—*Concluded*

3. Contributions

The Corporation has received contributions toward the costs of property, plant and equipment, and other programs funded by a number of departments and agencies of the Federal and Provincial Governments, which are summarized as follows:

	Property plant and equipment	Market research development
	$	$
Government of Canada		
Department of Regional Industrial Expansion	127,151	
Department of External Affairs		70,931
Northwest Territories		
Special Agricultural Rural Developmental Act	37,159	
	164,310	70,931

4. Property, plant and equipment

	1986			1985
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Land	216,428		216,428	330,587
Buildings	5,210,711	1,976,546	3,234,165	3,420,923
Equipment	6,201,218	3,935,978	2,265,240	1,802,586
Fresh fish delivery tubs	1,477,841	871,689	606,152	552,069
Packer vessel	363,795	323,297	40,498	81,433
Leasehold improvements	417,158	348,357	68,801	81,095
Construction in progress	200,931		200,931	538,938
	14,088,082	7,455,867	6,632,215	6,807,631

5. Loans from Canada

These loans are secured by promissory notes and are made under Section 17 of the Act. At April 30, 1986 the outstanding amounts were as follows:

	Interest rate	Amount
	%	$
Working capital loans	9¼	8,000,000
	9⅜	2,000,000
	9½	2,000,000
		12,000,000
Capital loans	10¼	53,359
	10⅞	1,191,122
	14	408,108
	15¾	450,000
	15⅞	550,000
		2,652,589
Less: current portion		2,652,589

Working capital loans are repayable on demand and capital loans are repaid in amounts at least equal to the sum of the annual provision for depreciation and amortization on property, plant and equipment and proceeds derived from disposals thereof.

6. Interest expense

	1986	1985
	$	$
Interest on loans from Canada		
Working capital	1,211,481	833,847
Capital	360,351	425,883
	1,571,832	1,259,730
Losses (gains) on foreign exchange	(50,657)	(146,928)
Interest income (net)	(71,327)	(10,491)
	1,449,848	1,102,311

7. Extraordinary item

In 1985 the Corporation experienced a fire loss at Simpson Island, N.W.T. The insurance proceeds exceeded the net book value of the property destroyed by $265,859.

8. Income taxes

The Corporation is eligible to deduct for tax purposes a 3% inventory allowance and a portion of its eligible capital cost allowance, and accordingly has no taxable income for the year. At April 30, 1986, the excess of undepreciated capital cost over net book value of property, plant and equipment amounted to $4,592,595 (1985—$4,446,049) which can be used to reduce future years' taxable income.

9. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of $836,234 (1985—$668,228) to the following foreign sales agents: Frohman International, Juhl Brokerage Incorporation, Bill Bush & Associates, R.M. Sloan Co., Mile Hi Country Sales Co., Sahakian, Salm & Gordon, Benolken Brokerage Company, International Pacific Seafoods, Inc.,—U.S.; I. LeGrand H. Malo et Cie—France; Lejos Oy—Finland; AB.P. Jorgensen—Sweden; Rud Kanzow Gmbh & Co.—Germany.

10. Comparative figures

Certain figures for 1985 presented for comparison purposes have been reclassified to conform to the 1986 presentation.

SUMMARY PAGE

GREAT LAKES PILOTAGE AUTHORITY, LTD.

MANDATE

To establish, operate, maintain and administer in the interests of safety, an efficient pilotage service in designated Canadian waters in the Great Lakes area and in and around Ontario, and in designated waters in Manitoba, and in the St. Lawrence River, south of the St. Lambert Lock in Quebec.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	132 Second Street East Cornwall, Ontario K6H 5R9
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Established pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52) and incorporated under the *Canada Corporations Act* in May 1972 as a subsidiary of The St. Lawrence Seaway Authority.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Richard G. Armstrong
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984	1983	1982
At the end of the year				
Total Assets	2.0	4.3	3.9	3.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	(5.2)	(2.2)	(1.9)	(1.4)
Cash from Canada for the year				
— budgetary	3.4	0.3	0.2	nil
— non-budgetary	nil	nil	nil	nil

GREAT LAKES PILOTAGE AUTHORITY, LTD.

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1985 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
January 31, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash and short-term deposits	322,314	2,923,996
Accounts receivable	1,651,705	1,375,157
	1,974,019	4,299,153
Fixed, at cost		
Buildings	63,642	63,642
Furniture and equipment	73,663	64,757
	137,305	128,399
Less: accumulated depreciation	113,037	101,284
	24,268	27,115
	1,998,287	4,326,268

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable and accrued liabilities	3,229,844	3,096,275
Accrued employee termination benefits	648,638	
	3,878,482	3,096,275
Long-term		
Accrued employee termination benefits	3,294,364	3,454,650
	7,172,846	6,550,925
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—Unlimited		
Issued and fully paid—15 shares	1,500	1,500
Contributed capital	82,074	82,074
Deficit	(5,258,133)	(2,308,231)
	(5,174,559)	(2,224,657)
	1,998,287	4,326,268

Approved by the Board:

RICHARD ARMSTRONG
Director

LOUIS E. BÉLAND
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Revenues		
Pilotage charges	8,275,829	10,487,323
Miscellaneous despatching income	207,976	203,746
Interest and other income	99,211	160,419
	8,583,016	10,851,488
Expenses		
Pilots' salaries and benefits	8,574,418	8,487,629
Staff salaries and benefits	1,141,667	1,049,573
Transportation and travel	657,489	708,408
Employee termination benefits (Note 5)	627,514	414,654
Pilot boats	488,062	478,135
Communications	74,333	81,098
Professional and special services	73,706	50,714
Utilities, materials and supplies	36,267	22,366
Rentals	34,571	42,261
Purchased despatching services	33,776	43,128
Bad debts	25,559	14,280
Repairs and maintenance	15,868	15,542
Depreciation	12,752	12,869
	11,795,982	11,420,657
Loss for the year	3,212,966	569,169

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Balance, beginning of the year	2,308,231	1,988,854
Parliamentary appropriation (Note 3)	(263,064)	(249,792)
Loss for the year	3,212,966	569,169
Balance, end of the year	5,258,133	2,308,231

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Funds provided		
Parliamentary appropriation	263,064	249,792
Funds applied		
Operations		
Loss for the year	3,212,966	569,169
Items not requiring an outlay of funds		
Employee termination benefits	160,286	(293,236)
Depreciation	(12,752)	(12,869)
	3,360,500	263,064
Additions to fixed assets	9,905	4,890
	3,370,405	267,954
Decrease in working capital	3,107,341	18,162
Working capital, beginning of the year	1,202,878	1,221,040
Working capital (deficiency), end of the year	(1,904,463)	1,202,878

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Authority and objectives

The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act, incorporated as a limited company on May 17, 1972, and is continued under the Canada Business Corporations Act. Pursuant to the Financial Administration Act, the Authority is deemed to be a parent Crown corporation listed in Schedule C Part I thereto. The majority of shares issued by the Authority are held by The St. Lawrence Seaway Authority, also a parent Crown corporation. The balance is held by the Authority's Chairman and six Directors appointed by the Governor in Council.

The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that the pilotage tariffs shall be fair, reasonable and sufficient and together with any revenue from other sources, shall permit the Authority to operate on a self-sustaining financial basis.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Parliamentary appropriations

When revenues are not sufficient to permit the Authority to operate on a self-sustaining financial basis, cash operating losses are recovered from parliamentary appropriations. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of deficit.

Parliamentary appropriations to finance capital expenditures are recorded as contributed capital.

Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Furniture and equipment	5 to 10 years

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the employees.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees. The current liability reflects the accrued termination benefits of only those employees who have indicated their intention to terminate their employment within the coming year.

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

3. Parliamentary appropriation

The parliamentary appropriation of $263,064 (1984—$249,792), reflected in the statement of deficit appeared in Supplementary Estimates "C" 1984-85 and represents funding of the 1984 cash operating loss.

On December 19, 1985, Treasury Board approved a temporary allotment of $2,750,000 from Treasury Board Vote 5 (Government Contingencies) to meet the Authority's immediate cash requirements for the first quarter of 1986. This approval was on the understanding that the allotment would be fully offset against any future appropriations relating to the 1985 cash operating loss. The Authority received $1,830,000 of this allotment on January 31. On February 6, 1986 Treasury Board approved the Authority's application, in the amount of $3,800,000, to include an item in Supplementary Estimates "C" 1985-86 for the 1985 cash operating loss. The actual loss for the year is $3,360,500.

4. Pension plan

Under provisions of the Pilotage Act, pilots who choose to become employees of the Authority are entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately $352,000 as of December 31, 1985 (1984 — $460,000) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

In 1985, the pension expense was $593,534 (1984 — $581,763) including $61,066 (1984 — $68,968) for past service contributions.

5. Cost reduction program

The Authority has undertaken a cost reduction program to assist it in operating on a self-sustaining financial basis.

During 1985, as part of this program, fifteen employees retired or were laid-off. As an incentive to those retiring prematurely, the Board of Directors approved an early retirement package. The cost of this incentive, amounting to $267,000, is included in employee termination benefits expense.

6. Commitments

The Authority has entered into a long-term lease for the rental of office space. The minimum annual rental payments which will be paid over the life of the lease are as follows:

	$
1986	32,140
1987	33,820
1988	35,500
1989	2,970
	104,430

In addition, the Authority has contracted two companies to provide marine transportation to pilots in the Welland Canal region for the 1986 navigation season. The estimated commitment with respect to these contracts is $265,000.

SUMMARY PAGE

HALIFAX PORT CORPORATION

MANDATE

Administration, management and control of the Halifax harbour and all works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Halifax Port Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total cargo handled by the port in 1985 amounted to 14.0 million tonnes including 2 million tonnes of containerized cargo.

CORPORATION DATA

HEAD OFFICE	P.O. Box 336 Ocean Terminal Halifax, Nova Scotia B3J 2P6
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	June 1, 1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	David F. Bellefontaine
CHAIRMAN	Raymond V. Beck
AUDITOR	Doane, Raymond

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	Seven months* to Dec. 31, 1984
At the end of the year		
Total Assets	60.2	58.3
Obligations to the private sector	nil	nil
Obligations to Canada	25.6	25.6
Equity of Canada	23.9	22.2
Cash from Canada in the period		
— budgetary	(negl.)	0.6
— non-budgetary	nil	nil

* The Corporation began operations on June 1, 1984.

HALIFAX PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Halifax Port Corporation as at December 31, 1985, and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

Halifax, Canada
February 7, 1986

BALANCE SHEET DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash	228,147	238,978
Investments (Note 3)	3,597,121	11,683,144
Accounts receivable	1,753,353	2,315,218
Due from Canada		238,502
Materials and supplies	84,491	85,416
	5,663,112	14,561,258
Investments (Note 3)	33,090	32,985
Amounts receivable	350,782	268,499
Fixed (Note 4)	54,172,543	43,397,035
	60,219,527	58,259,777

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable and accrued liabilities	4,468,785	4,129,316
Grants in lieu of municipal taxes	163,809	184,634
Deferred revenues	523,308	541,879
	5,155,902	4,855,829
Accrued employee benefits	652,043	693,154
Loans from Canada (Note 5)	30,556,933	30,556,933
	36,364,878	36,105,916
EQUITY		
Contributed capital	72,136,346	72,136,346
Deficit	(48,281,697)	(49,982,485)
	23,854,649	22,153,861
	60,219,527	58,259,777

Commitments (Note 6)

On behalf of the Board:

RAYMOND V. BECK
Chairman

DAVID F. BELLEFONTAINE
General Manager and Chief Executive Officer

HALIFAX PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND DEFICIT
YEAR ENDED DECEMBER 31, 1985
(with comparative figures for the seven months ended December 31, 1984)

	1985	1984
	$	$
Revenue from operations	11,760,904	6,959,101
Operating and administrative expenses	8,224,153	5,129,113
Depreciation	1,519,654	906,107
Grants in lieu of municipal taxes	941,595	524,400
	10,685,402	6,559,620
Income from operations	1,075,502	399,481
Other income	625,286	718,247
Net income	1,700,788	1,117,728
Deficit, beginning of year	(49,982,485)	(51,100,213)
Deficit, end of year	(48,281,697)	(49,982,485)

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1985
(with comparative figures for the seven months ended December 31, 1984)

	1985	1984
	$	$
Operating activities		
Net income	1,700,788	1,117,728
Depreciation	1,519,654	906,107
Other	(51,772)	(54,811)
Decrease in operating components of working capital	1,101,367	3,845,753
Cash provided by operating activities	4,270,037	5,814,777
Financing activities		
Capital grants	(10,263)	600,408
Loans from Canada	2,650,000	
Loans from Canada currently payable	(2,650,000)	
Cash provided by (applied to) financing activities	(10,263)	600,408
Investing activities		
Additions to fixed assets	(12,288,251)	(4,825,739)
Other	(68,377)	(13,200)
Cash required by investing activities	(12,356,628)	(4,838,939)
Increase (decrease) in cash and short-term investments	(8,096,854)	1,576,246
Cash and short-term investments, beginning of the year	11,922,122	10,345,876
Cash and short-term investments, end of year	3,825,268	11,922,122

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. In accordance with the Canada Ports Corporation Act, sections 6.1 and 6.2, a petition for the establishment of a local port corporation at the Port of Halifax was approved and the Halifax Port Corporation was established effective June 1, 1984.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of Halifax to the Halifax Port Corporation.

2. Significant accounting policies

   (a) Investments

   The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

   (b) Fixed assets

   Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada from third parties are deducted from the cost of the related fixed assets.
   Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

   (c) Pension costs

   All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

   (d) Insurance

   Canada Ports Corporation assumes substantially all risks against fire and general perils, as well as worker compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

   (e) Grants in lieu of municipal taxes

   The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

   (f) Employee benefits

   The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

3. Investments

	1985		1984	
	Amortized Cost	Face Value	Amortized Cost	Face Value
	$	$	$	$
Short-term	3,597,121	3,618,500	11,683,144	12,089,900

	Amortized Cost	Market Value	Amortized Cost	Market Value
Long-term	33,090	33,242	32,985	30,380

HALIFAX PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

4. Fixed assets

		1985			1984
	Depreciation rates	Cost	Accumulated depreciation	Net book value	Net book value
	%	$	$	$	$
Land		18,024,654		18,024,654	18,024,654
Dredging	2.5-6.7	2,596,947	2,174,717	422,230	449,107
Berthing structures	2.5-10	24,230,941	16,377,152	7,853,789	8,160,381
Buildings	2.5-10	18,691,154	11,463,401	7,227,753	6,131,417
Utilities	3.3-10	2,947,757	1,544,778	1,402,979	1,495,385
Roads and surfaces	2.5-10	5,578,487	2,879,548	2,698,939	2,827,257
Machinery and equipment	5-100	8,931,084	7,376,761	1,554,323	1,562,296
Office furniture and equipment	20	610,493	258,786	351,707	167,335
Projects under construction		14,636,169		14,636,169	4,579,203
		96,247,686	42,075,143	54,172,543	43,397,035

5. Loans from Canada

	1985	1984
	$	$
Non-interest bearing loans with indefinite due date	25,555,762	25,555,762
Accrued interest on loans	5,001,171	5,001,171
	30,556,933	30,556,933

The loans from Canada are unsecured.

6. Commitments

Funds have been committed on capital projects as at December 31, 1985 in the amount of $981,225. The full amount is expected to be spent during 1986.

7. Subsequent event

The Government of Canada has requested cash contributions from various Crown corporations. As part of this cash recovery exercise, there was a request for a contribution of $133,000,000 from the Ports Canada system made up of the Canada Ports Corporation and the six Local Port Corporations, of which $83,000,000 is payable by March 31, 1986 and $50,000,000 by June 30, 1986.

Of these amounts $1,920,000 has been assessed to Halifax Port Corporation representing its share of the $83,000,000 amount which is payable by March 31, 1986.

SUMMARY PAGE

HARBOURFRONT CORPORATION

MANDATE

Operate, manage, maintain and develop the Toronto Harbourfront lands for the benefit of the public.

BACKGROUND

Acquired by Canada in 1973, the corporation has developed public places on Toronto's waterfront and promotes in them multicultural and recreational activities which foster links with the neighborhood's residential and commercial areas.

CORPORATION DATA

HEAD OFFICE	Suite 500 410 Queen's Quay West Toronto, Ontario M5V 1A2
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
DATE AND MEANS OF INCORPORATION	June 16, 1936, as Terminal Warehouses Ltd, under the Ontario *Companies Act*; July 14, 1978, as Harbourfront Corporation, under the *Business Corporations Act* of Ontario. Continued under the *Canada Business Corporations Act*, December 21, 1984.
CHIEF EXECUTIVE OFFICER	Howard E. Cohen
CHAIRMAN	Consiglio Di Nino
AUDITOR	Green and Cadsby

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85 (restated)	1983-84	1982-83
At the end of the period				
Total Assets	36.3	27.9	9.8	5.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.3	0.2	0.5	1.4
Cash from Canada in the period				
— budgetary	6.1	20.9	14.0	8.5
— non-budgetary	nil	nil	nil	nil

HARBOURFRONT CORPORATION

AUDITOR'S REPORT

TO THE HONOURABLE ROCH LASALLE, P.C., M.P.
MINISTER OF PUBLIC WORKS

We have examined the balance sheet of Harbourfront Corporation as at March 31, 1986 and the statements of income, retained equity and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of recording fixed assets referred to in Note 4, on a basis consistent with that of the preceding year.

Further, we have examined the transactions that came to our notice in the course of the above mentioned examination of the financial statements of Harbourfront Corporation for the year ended March 31, 1986, to determine whether they were in accordance with Part XII of the Financial Administration Act, the regulations, the charter and by-laws of the corporation and the seven year management agreement dated June 13, 1980 as subsequently amended. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Green and Cadsby
Chartered Accountants

Toronto, Canada
June 18, 1986

BALANCE SHEET MARCH 31, 1986

ASSETS	Note reference	1986	1985
	13	$	$ Restated
Cash and term deposits		318,352	5,912,413
Government of Canada—Receivable	2	344,733	6,539,574
Receivables and other assets	5	3,190,672	1,970,847
Due under development agreements	7	23,451,292	9,597,878
Deposit with Receiver General	2,6	8,773,245	3,841,370
Fixed assets	8	230,717	1
		36,309,011	27,862,083

LIABILITIES	Note reference	1986	1985
	13	$	$ Restated
Accounts payable and accrued liabilities		2,206,904	4,263,073
Unearned revenue from development agreements	9	31,034,821	15,894,123
Deferred development contributions	10	1,687,414	6,472,518
Other deferred revenues		1,044,361	989,175
		35,973,500	27,618,889
SHAREHOLDER'S EQUITY			
Capital			
Authorized			
500,000—Common shares			
Issued			
215,500—Common shares		1	1
Retained Equity		335,510	243,193
		335,511	243,194
		36,309,011	27,862,083

See accompanying notes

On behalf of the Board:

CONSIGLIO DI NINO
Director

A. BRAM APPEL
Director

HARBOURFRONT CORPORATION—*Continued*

STATEMENT OF RETAINED EQUITY FOR THE YEAR ENDED MARCH 31, 1986

	Note reference	1986	1985
	13	$	$ Restated
Retained earnings at beginning of year		243,193	473,651
Net income (loss) for the year		92,317	(230,458)
Transfer to restricted surplus	2,3	(1,189,716)	
Retained earnings (deficit) at end of year		(854,206)	243,193
Restricted surplus at beginning of year			
Transfer from retained earnings	2,3	1,189,716	
Restricted surplus at end of year		1,189,716	
Retained equity at beginning of year		243,193	473,651
Retained equity at end of year	3	335,510	243,193

See accompanying notes

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1986

	Note reference	1986	1985
	13	$	$ Restated
Operations			
Income			
Government of Canada Contribution	2	205,700	347,300
Rental from revenue producing property		1,563,040	1,933,916
Parking, concessions and other income		3,834,201	3,746,560
Events, admissions and sponsorships		2,237,782	2,002,687
Interest earned under Harbourfront Capital Account	2	557,062	25,574
Interest and fees earned under development agreements		1,582,515	1,621,746
		9,980,300	9,677,783
Expenses			
Personnel	11	4,443,437	4,016,722
Property and operations		1,442,207	1,260,474
Events production		2,414,108	2,288,202
General and administration		2,711,649	2,342,843
Depreciation		66,298	
		11,077,699	9,908,241
Loss from operations		(1,097,399)	(230,458)
Development			
Income			
Contributions applied	10	11,995,955	18,294,548
Interest		88,838	266,098
		12,084,793	18,560,646
Income from sale of development rights	2	1,168,000	
Income from capitalized leases	2	21,716	
		13,274,509	18,560,646
Expenses			
Site improvements		11,135,816	15,687,306
Land acquisition		948,977	2,873,340
		12,084,793	18,560,646
Income from development		1,189,716	
Net income (loss) for the year		92,317	(230,458)

See accompanying notes

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Operating and Development Activities		
Cash provided from		
Net income (loss) for the year	92,317	(230,458)
Expenses not requiring cash outlay		
Depreciation	66,298	
	158,615	(230,458)
Cash increased by		
Deferred revenue from development agreements	15,140,698	6,819,500
Receivable from Government of Canada	6,514,000	
Deferred revenue	55,186	460,188
Development contributions		2,270,152
Accounts payable and accrued liabilities		2,453,580
Receivables and other assets		747,874
	21,709,884	12,751,294
Cash reduced by		
Due under development agreements	(13,853,414)	(3,284,625)
Deposit with Receiver General	(4,931,875)	(3,841,370)
Development contributions	(4,785,104)	
Accounts payable and accrued liabilities	(2,056,169)	
Receivables and other assets	(1,538,984)	
Receivable from Government of Canada		(6,514,000)
	(27,165,546)	(13,639,995)
Cash reduced by operating and development activities	(5,297,047)	(1,119,159)
Investing Activities		
Land acquired from Crown	(1)	
Operating fixed assets	(297,013)	
	(297,014)	
Decrease in cash	(5,594,061)	(1,119,159)
Cash and term deposits at beginning of the year	5,912,413	7,031,572
Cash and term deposits at end of the year	318,352	5,912,413

See accompanying notes

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1986

1. General

The Company, incorporated under the Laws of Ontario, was continued under Section 181 of the Canada Business Corporations Act by Certificate of Continuance dated December 21, 1984.

The Company is a Crown corporation listed under Part I of Schedule C of the Financial Administration Act. Share capital is held by Her Majesty the Queen in Right of Canada as represented by the Minister of Public Works.

The Company is exempt from Corporation Income Taxes under Section 149(1)(d) of the Income Tax Act.

The Company owns shares in a subsidiary company, 630370 Ontario Limited, which is inactive as at March 31, 1986.

2. Related parties transactions

Pursuant to a seven year agreement dated June 13, 1980 as subsequently amended, Her Majesty the Queen in Right of Canada, has granted the Company the right to operate, manage, maintain and develop certain premises situated on the Toronto harbourfront for commercial and residential purposes, including the leasing of space and to initiate, conduct or sponsor on the premises cultural, recreational and educational programmes for the benefit of the public.

Funds received on account of development rights and capitalized land leases are remitted to the Receiver General for deposit in the Harbourfront Capital Account, an interest bearing trust account within the Consolidated Revenue Fund of the Government of Canada.

HARBOURFRONT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

The Corporation may, with the approval of the Governor in Council, upon recommendation of the Treasury Board, withdraw amounts of principal remitted to the Harbourfront Capital Account for purposes consistent with the development and financial objectives of the Corporation.

The following summarizes related party transactions for the year.

Government of Canada contributions:

	1986	1985
	$	$
Operating contribution	205,700	347,300
Development contribution	5,886,300	20,564,700
	6,092,000	20,912,000
Interest received and receivable from the Harbourfront Capital Account	557,062	25,574
Government of Canada receivable	344,733	6,539,574

Government of Canada receivable in 1986 represents accrued interest on the Harbourfront Capital Account and in 1985 represents contributions receivable of $6,514,000 and accrued interest on the Harbourfront Capital Account of $25,574.

3. Accounting policies

Land

The land being developed by Harbourfront is owned by Her Majesty the Queen in Right of Canada except for certain designated portions that have been conveyed to the Company for nominal consideration to facilitate certain redevelopment agreements. Land, the acquisitions of which are funded by contributions from the Government of Canada, is owned by the Government of Canada, and accordingly, is recorded as expenditures. Land transferred to the Company from the Government of Canada is transferred and recorded at $1.

Buildings and site improvements

The Company records the costs of maintaining and improving the site and buildings thereon as expenditures in the year incurred, except for additions to land conveyed to and retained by the Company which are capitalized.

Operating fixed assets

Operating assets, consisting of machinery, equipment and office furniture, are recorded at cost and depreciated over their useful lives. Assets reflected in the financial statements include additions, including acquisitions through capital leases, if any, after March 31, 1985.

Recognition of revenues

Development rights and leases

Upon closing of development agreements, the Company records all amounts received and receivable which are reasonably determinable as unearned revenue. Sales of air rights are recognized and net income is recorded upon transfer of title of said air rights and registration of the condominium development. Capitalized land leases are recognized on a straight line basis over the lease term.

Interest earned by the Corporation from the monies held in the Harbourfront Capital account and interest earned on balances due under development agreements are part of the operating revenues of the Corporation.

Government contributions

Contributions from the Government of Canada are recognized at the time they are authorized as payable to the Company.

Basis of consolidation

The consolidated financial statements include the accounts of the Company and its subsidiary.

Retained equity

Retained equity consists of retained earnings and restricted surplus. Net income recognized under development agreements and capitalized land leases, is transferred to the restricted surplus account to reflect the restriction set out in Note 2. Transfers out of the restricted surplus account to retained earnings are limited to such amounts as are approved by the Governor in Council, upon recommendation of the Treasury Board.

4. Change in accounting policies

Certain operating fixed assets were originally transferred from the Government of Canada to the Company by Order in Council for $1. Additions to March 31, 1985 were recorded as expenditures and equipment capital leases were treated as operating leases.

The application of the new accounting policy for recording operating assets has resulted in assets of $297,014 being capitalized on which depreciation of $66,298 has been provided. The Company did not enter into capital leases during the current fiscal year.

This change in policy has not been applied retroactively since the financial data relating to those operating fixed assets transferred by the Crown and other acquisitions up to March 31, 1985 are not reasonably determinable.

5. Receivables and other assets

	1986	1985
	$	$
Accounts receivable	478,632	870,007
Interest under development agreements	1,277,016	262,966
Interest, other	86,063	96,510
Development fees	500,000	
Participating income receivable	124,355	80,874
Programming grants receivable	95,050	37,683
Prepaid expenses and deposits	629,556	622,807
	3,190,672	1,970,847

6. Deposit with Receiver General

As of March 31, 1986, the Corporation had received and paid $8,773,245 into the Harbourfront Capital Account. Balances due upon the registration of various condominium developments amount to $23,451,292 and will be remitted to the Harbourfront Capital Account on receipt.

7. Due under development agreements

	Due within one year	Due after one year	Total 1986	Total 1985
	$	$	$	$
Amounts due, interest bearing		4,833,253	4,833,253	4,833,253
Amounts due, non-interest bearing	13,853,414	4,764,625	18,618,039	4,764,625
	13,853,414	9,597,878	23,451,292	9,597,878

HARBOURFRONT CORPORATION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

8. Fixed assets

Fixed assets consist of

	Cost	Accumulated depreciation	Net 1986	Net 1985
	$	$	$	$
Land	1		1	
Operating fixed assets transferred from Crown	1		1	1
Operating fixed assets acquired in year	297,013	66,298	230,715	
	297,015	66,298	230,717	1

9. Unearned revenue from development agreements

	1986	1985
	$	$
Balance at beginning of year	15,894,123	
Amounts received	2,477,000	6,296,245
Amounts receivable	13,853,414	9,597,878
	32,224,537	15,894,123
Earned in year	1,189,716	
Balance at end of year	31,034,821	15,894,123

10. Deferred development contributions

	1986	1985
	$	$
Deferred contributions at beginning of year	6,472,518	4,202,366
Contributions during year		
Government of Canada (Note 2)	5,886,300	20,564,700
Allowances under development agreements	1,324,551	
	13,683,369	24,767,066
Contributions applied in year	11,995,955	18,294,548
Deferred contributions at end of year	1,687,414	6,472,518

The deferred contributions at beginning of 1985 and 1986 were represented by contributions from the Government of Canada.

11. Personnel

Personnel costs were incurred in each operational area as follows:

	1986	1985
	$	$
Property and operations	1,216,644	1,093,464
Events production	1,891,977	1,678,982
General and administration	955,783	935,921
Planning and development	379,033	308,355
	4,443,437	4,016,722

12. Commitments and contingencies

As at March 31, 1986, contractual obligations and capital commitments to various site capital improvements amounting to $7,200,000 will be funded from the deferred development contributions and from withdrawals from the Harbourfront Capital Account.

The Company is the defendant in certain litigation matters totalling approximately $275,000. The Company has denied liability in these actions and in some instances has served counterclaims. In the opinion of management, based in part upon discussions with counsel, these actions will be resolved satisfactorily and will not have a material adverse effect on the Company's financial position.

The contractual principal repayments under equipment leases entered into prior to April 1, 1985 are as follows:

Fiscal year	$
1987	119,220
1988	102,798
1989	38,089
1990	25,891

13. Comparative figures

Contributions received in excess of development expenses, previously carried forward as Special Recovery Capital Projects Programme Fund and Capital Improvements Fund, are now classified as deferred revenue.

Funds received under development agreements and remitted to the Receiver General, previously carried forward as the Harbourfront Capital Account Fund, are now recorded as unearned revenue. As at March 31, 1985, $2,454,875 was due to the Harbourfront Capital Account Fund.

Certain other 1985 comparative figures have been reclassified in order to conform with the financial statement presentation adopted for 1986.

14. Cumulative contributions by the Government of Canada

The following historical cost information in millions of dollars has been supplied by the Department of Public Works:

	Fiscal 1972 to 1980	Fiscal 1981 to 1986	Total
	$	$	$
Site acquisition	54.4		54.4
Operating and capital expenditures	21.5		21.5
Operating contributions		8.5	8.5
Development and land acquisition contributions		50.3	50.3
	75.9	58.8	134.7

Funds contributed subsequent to fiscal 1980 represent expenditures pursuant to the Management Agreement referred to in Note 2.

SUMMARY PAGE

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

MANDATE

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

BACKGROUND

ICOD was established by statute as a parent Crown corporation in February 1985. It complements the work of CIDA, the International Development Research Centre, and other development assistance organizations. It is seen as an important new dimension in Canada's efforts to assist less fortunate nations through its long experience and expertise in marine resource management.

CORPORATION DATA

HEAD OFFICE	5670 Spring Garden Road 9th Floor Halifax, Nova Scotia B3J 1H6
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
DATE AND MEANS OF INCORPORATION	By S.C. 1984-85 C. 6, s.24; proclaimed February 27, 1985.
CHIEF EXECUTIVE OFFICER	G.C. Vernon
CHAIRMAN	Elisabeth Mann Borgese
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85
At the end of the period		
Total Assets	0.1	negl.
Obligations to the private sector	nil	nil
Obligations to Canada	nil	nil
Equity of Canada	negl.	nil
Cash from Canada in the period		
— budgetary	1.1	0.8
— non-budgetary	nil	nil

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

AUDITOR'S REPORT

THE RIGHT HONOURABLE CHARLES JOSEPH CLARK, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Centre for Ocean Development as at March 31, 1986 and the statements of operations, equity, contributed surplus and changes in financial position for the period February 27, 1985 to March 31, 1986. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1986 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Centre that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the International Centre for Ocean Development Act and regulations and the by-laws of the Centre.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 7, 1986

BALANCE SHEET AS AT MARCH 31

ASSETS	1986	LIABILITIES	1986
	$		$
Current		Current	
Cash	74,669	Accounts payable and accrued liabilities	45,408
Accounts receivable	5,070	EQUITY	
		Contributed surplus	52,790
		Deficit	(18,459)
			34,331
	79,739		79,739

Approved by the Board:

ELIZABETH MANN BORGESE
Director

J. VANDERMEULEN
Director

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

STATEMENT OF EQUITY
FOR THE PERIOD FEBRUARY 27, 1985 TO MARCH 31, 1986

	1986
	$
Parliamentary appropriations	1,125,000
Deduct:	
Cost of operations for the period	1,143,459
Deficit, at end of the period	18,459

STATEMENT OF CONTRIBUTED SURPLUS
FOR THE PERIOD FEBRUARY 27, 1985 TO MARCH 31, 1986

	1986
	$
Net fixed assets contributed by predecessor non-government organization—International Centre for Ocean Development	52,790

STATEMENT OF OPERATIONS
FOR THE PERIOD FEBRUARY 27, 1985 TO MARCH 31, 1986

	1986
	$
Project expenditures	
Grants and contributions	353,769
Travel	30,830
Contract and professional services	22,520
Reference material and periodicals	19,008
Advisory committee meetings	3,438
Course material	1,803
	431,368
Administrative expenditures	
Employee and contract staff salaries and benefits	298,769
Office equipment and leasehold improvements	118,798
Professional services	110,155
Accommodation costs	74,508
Travel and entertainment	59,883
Directors' honoraria, travel and meetings	53,109
Office supplies and services	43,992
Communications	30,313
	789,527
Deduct:	
Revenue	
Interest income	75,434
Rentals	2,002
	77,436
Cost of operations for the period	1,143,459

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE PERIOD FEBRUARY 27, 1985 TO MARCH 31, 1986

	1986
	$
Financing activities	
Parliamentary appropriations	3,300,000
Refund of parliamentary appropriations	(2,175,000)
	1,125,000
Operating activities	
Cash used for operations	
Cost of operations for the period	(1,143,459)
Adjustment for non-cash items	
Net fixed asset contributions	52,790
	(1,090,669)
Increase in working capital items other than cash	40,338
	(1,050,331)
Cash, at end of the period	74,669

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and objectives

The International Centre for Ocean Development was established by the International Centre for Ocean Development Act in 1985 as a Crown corporation without share capital, named in Schedule C, Part I to the Financial Administration Act. The Centre is dependant on the Government of Canada for operating appropriations.

The objectives of the Centre are to initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development by:

(a) initiating and supporting programs in developing countries for the improved management and utilization of ocean resources, particularly as a source of food;

(b) supporting the development of indigenous expertise and institutions in developing countries in order to increase the capacity of developing countries in integrated ocean use management;

(c) enlisting the expertise of people and institutions in Canada, developing countries and elsewhere;

(d) developing and sponsoring the collection and dissemination of information relating to ocean resource development;

(e) developing and sponsoring training programs, technical assistance and advisory services relating to ocean resource development; and

(f) supporting research relating to ocean resource development.

2. Significant accounting policies

The financial statements reflect the following policies:

(a) Capital expenditures

Purchases of equipment, office furniture, and costs of leasehold improvements are expensed in the year of acquisition.

(b) Parliamentary appropriations

Parliamentary appropriations are recorded in the Statement of Equity for the year to which they apply.

(c) Project expenditures

The Centre enters into agreements with third parties to undertake projects. Project expenditures are charged to operations when disbursed and as they become due under the terms of the contractual agreement.

(d) Pension plan

Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required equally from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

3. Contributed surplus

Contributed surplus represents the net book value of assets contributed to the Centre on December 19, 1985 by the predecessor, non-government organization, International Centre for Ocean Development. In accordance with the Centre's accounting policy, this amount has been charged to expense.

4. Income taxes

The Centre is exempt from income taxes.

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

5. Operating leases

The Centre has entered into various operating lease arrangements for office premises and equipment. The future minimum lease payments are as follows:

Year ending March 31	$
1987	142,300
1988	143,500
1989	159,500
1990	170,000
1991	
	615,300

6. Contractual commitments—Project expenditures

The Centre is committed to project expenditures totalling $1,926,500 during the next five years subject to compliance by recipients with the terms of their agreements.

SUMMARY PAGE

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

MANDATE

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

BACKGROUND

IDRC was created to help resolve, through research carried out by Third World scientists, the problems of poverty in the developing countries. To this end, it has established the following main program areas: Agriculture, Food and Nutrition Sciences; Health Sciences; Information Sciences; Social Sciences; and through collaborative research, the Earth Sciences and Technologies for local enterprises.

CORPORATION DATA

HEAD OFFICE	60 Queen Street Ottawa, Ontario K1G 3H9
STATUS	— not an agent of Her Majesty — exempt from provisions of Divisions I to IV of Part XII of the *Financial Administration Act*
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
DATE AND MEANS OF INCORPORATION	1970, by *The International Development Research Centre Act*, (R.S.C., 1970, C.21-1st Supp)
CHIEF EXECUTIVE OFFICER	Ivan L. Head
CHAIRMAN	Janet M. Wardlaw
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85 (restated)	1983-84	1982-83
At the end of the period				
Total Assets	16.7	20.3	21.7	19.0
Obligations to the private sector	nil	0.3	0.4	negl.
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	1.1	10.9	7.9	8.1
Cash from Canada in the period				
— budgetary	82.0*	81.0	67.4	59.2
— non-budgetary	nil	nil	nil	nil

* Net of $4.0 million repaid to Canada.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

AUDITOR'S REPORT

TO THE INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND
THE RIGHT HONOURABLE CHARLES JOSEPH CLARK, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Development Research Centre as at March 31, 1986 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the application of the accounting policy relating to method of accounting for project payments as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 12, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Cash	462,316	467,781
Investments (Note 4)	11,463,218	14,768,861
Accounts receivable	461,015	444,586
Prepaid expenses	745,523	827,819
	13,132,072	16,509,047
Recoverable deposits	455,909	435,329
Property and equipment (Note 5)	3,108,716	3,350,611
	16,696,697	20,294,987

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities (Note 6)	8,446,521	6,536,078
Due to Government of Canada (Note 7)	4,000,000	
Funds provided for contract research	450,027	268,100
Deferred revenue (Note 8)	241,110	
Obligation under capital lease		69,903
	13,137,658	6,874,081
Long-term		
Accrued employee separation benefits	2,436,272	2,199,784
Obligation under capital lease (Note 9)		275,331
	2,436,272	2,475,115
	15,573,930	9,349,196
EQUITY		
Equity of Canada	1,122,767	10,945,791
	16,696,697	20,294,987

Approved:

VERN JORSSEN
Comptroller General and Treasurer

IVAN HEAD
President

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditure		
Development research		
Project grants	47,057,173	43,152,294
Centre projects	6,474,598	6,192,636
	53,531,771	49,344,930
Research related activities		
Project development and support	3,794,838	4,543,729
Information dissemination	1,925,219	1,975,359
Development research library	1,283,138	1,212,198
	7,003,195	7,731,286
Research operational support		
Technical support	12,012,502	10,675,987
Regional and liaison offices	4,946,549	4,456,076
Division management	4,223,966	3,997,117
	21,183,017	19,129,180
Contract research	1,053,126	494,900
Total research and support expenditure (Schedule 1)	82,771,109	76,700,296
General management expenditure (Schedule 2)	8,714,899	8,303,128
	91,486,008	85,003,424
Revenue		
Grant from Parliament of Canada	86,000,000	81,000,000
Investment and other income	1,880,968	3,164,482
Contract research	1,053,126	494,900
CIDA contribution (Note 8)	728,890	
	89,662,984	84,659,382
Excess of expenditure over revenue	(1,823,024)	(344,042)

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance at the beginning of the year		
As previously reported	8,028,622	7,918,711
Changes in application of accounting policy relating to project grant expenditure (Note 3)	2,917,169	3,371,122
As restated	10,945,791	11,289,833
Reimbursement of equity to Government of Canada (Note 7)	(8,000,000)	
Excess of expenditure over revenue	(1,823,024)	(344,042)
	(9,823,024)	(344,042)
Balance at the end of the year	1,122,767	10,945,791

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Operating activities		
Cash provided by (used for) operations		
Excess of expenditure over revenue	(1,823,024)	(344,042)
Items not affecting funds		
Depreciation and amortization	1,035,657	875,896
Provision for employee separation benefits	500,722	250,893
Gain on disposal of property and equipment	(4,042)	(52,333)
Write-off of systems software		358,378
	(290,687)	1,088,792
Accounts receivable	(16,429)	240,671
Prepaid expenses	82,296	(166,575)
Recoverable deposits	(20,580)	(252,523)
Accounts payable and accrued liabilities	1,910,443	(829,263)
Deferred revenue	241,110	
Payment of employee separation benefits	(264,234)	(306,568)
Contract research	181,927	(119,885)
	1,823,846	(345,351)
Financing activities		
Reduction of equity	(8,000,000)	
Due to Government of Canada	4,000,000	
Reduction of obligation under capital lease	(345,234)	(58,965)
	(4,345,234)	(58,965)
Investing activities		
Additions to property and equipment	(835,100)	(1,114,735)
Proceeds on disposal of property and equipment	45,380	83,820
	(789,720)	(1,030,915)
Decrease in funds	(3,311,108)	(1,435,231)
Cash, beginning of year	15,236,642	16,671,873
Cash, end of year	11,925,534	15,236,642
Represented by		
Cash	462,316	467,781
Investments	11,463,218	14,768,861
	11,925,534	15,236,642

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1986

1. Authority and objective

The International Development Research Centre, a Corporation without share capital, was established in 1970 by the Parliament of Canada through the International Development Research Centre Act. The annual grant received from the Parliament of Canada is pursuant to External Affairs Votes 70 and 60 for the years ended March 31, 1986 and 1985 respectively.

The objective of the Centre is to initiate, encourage, support, and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical, and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies:

Property and equipment

Property and equipment are recorded at cost and depreciated over their estimated useful lives. Leasehold improvements are amortized over the terms of the respective leases. The methods and rates used to provide for the depreciation and amortization of property and equipment are as follows:

	Method	Rate (%)
Computer hardware	Straight line	20
Leasehold improvements	Straight line	6⅔-50
Office furniture and equipment	Diminishing balance	20
Vehicles	Diminishing balance	30
Telephone system	Straight line	20

Expenditure

Expenditure is recorded on an accrual basis except for contract research expenditure, which is charged to operations when disbursed.

Recognition of revenue

Revenue in respect of contract research and of the contribution from the Canadian International Development Agency (CIDA) is recognized at the time that the related project expenditure is incurred. Contract research and CIDA contribution funds received in excess of expenditure are included in current liabilities.

Pension costs

Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any liability for income taxes.

Foreign currency translation

Monetary assets and liabilities are translated into Canadian dollars at the rate of exchange in effect at year-end. Non monetary assets are translated at rates prevailing at the respective transaction dates. Foreign-currency transactions are translated into Canadian dollars by the use of an average exchange rate that closely approximates the rate in effect at the transaction date. Exchange gains and losses are included in operations for the current period.

3. Change in application of accounting policy

During the year, the Centre applied retroactively the following change to the application of its accounting policy relating to project payments. Formerly, project payments were accrued on the basis of the schedule of reports and payments. Now, the Centre will no longer accrue project payments that become due upon receipt of progress and financial reports until these reports have been received.

As a result of this change, the accrued liabilities for 1986 and 1985 have been decreased by $4,141,040 and $2,917,169 respectively.

Had this policy change not been made, the excess of expenditure over revenue for the current year would have increased by $1,223,871. For the year ended March 31, 1985, the expenditure was increased by $453,953 resulting in an excess of expenditure over revenue of $344,042. A retroactive adjustment was made to Equity of Canada at April 1, 1984 of $3,371,122 representing the reversal of accruals in prior years.

4. Investments

Investments consist of short-term notes and deposits and treasury bills held with:

	1986	1985
	$	$
Canadian chartered banks	3,065,992	12,194,159
Governments and governmental enterprises	1,279,354	1,084,412
Commercial enterprises	1,688,132	990,290
Trust and mortgage companies	5,429,740	500,000
	11,463,218	14,768,861

5. Property and equipment

	1986			1985
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Computer hardware	2,170,952	966,232	1,204,720	1,084,550
Leasehold improvements	1,843,929	1,376,982	466,947	702,951
Office furniture and equipment	1,611,945	869,870	742,075	764,398
Vehicles	754,598	368,750	385,848	413,504
Telephone system	491,271	182,145	309,126	385,208
	6,872,695	3,763,979	3,108,716	3,350,611

Depreciation and amortization for the year ended March 31, 1986 amounted to $1,035,657 ($875,896 for 1985).

6. Accounts payable and accrued liabilities

	1986	1985
	$	$
Accrued liabilities—Projects	4,765,749	3,558,604
Accrued annual and other leave benefits	1,302,879	1,287,894
Other	2,377,893	1,689,580
	8,446,521	6,536,078

7. Reimbursement of equity to Government of Canada

The Budget Papers tabled in the House of Commons by the Minister of Finance on May 23, 1985 provided for the recovery of $15,000,000 from the Centre in 1985-86. The Centre has negotiated that it will remit a total of $8,000,000: $4,000,000 in this fiscal year and $4,000,000 on April 1, 1986.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1986—*Concluded*

8. Contribution from the Canadian International Development Agency

On March 29, 1985, the Centre executed an agreement in respect of a contribution of up to $4,764,690 to be provided by CIDA for a development-research project.

	$
Contribution received during the year	1,000,000
Project expenditure	728,890
Administration charges by the Centre	30,000
	758,890
Excess of funds received over expenditures and administration charges	241,110
Funds available at the beginning of the year	
Funds available at the end of the year	241,110

9. Capital lease

In December 1985, the Centre exercised its option of buying back the telephone system thereby eliminating the obligation under capital lease. During the year, the interest implicit in the lease amounted to $30,152 ($49,671 in 1985).

10. Operating leases

The Centre has entered into various lease arrangements for office premises, equipment, and staff accommodation, in Canada and in various countries. The total annual payments under such lease arrangements will be as follows:

	$
Year ending March 31	
1987	2,962,507
1988	1,581,466
1989	79,517
	4,623,490

The Centre has made an offer to lease a new building for 10 years and 10 months starting in late 1986. The proposed terms call for an annual rent of approximately $2,740,000 starting with a rent-free period of 13 months.

11. Contractual commitments—Project grants and project development

The Centre is committed to make payments totaling up to $85,000,000 during the next 4 years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements. The Centre has also submitted formal grant offers to prospective recipients totaling $22,600,000 and is awaiting acceptance of these offers.

The Centre is further committed to make payments of up to $3,800,000 during the next 4 years, subject to funds being provided by CIDA and subject to compliance by the recipient with the terms of the project agreement.

12. Contingencies

The Centre is a defendant in two actions for damages and costs allegedly sustained by the plaintiffs. Management and counsel are of the opinion that the Centre has defenses against these claims and accordingly no provision has been made in the financial statements in respect of them. The claims are not significant to the operations of the Centre.

13. Comparative figures

The 1985 comparative figures have been reclassified to conform to the statement presentation adopted in 1986.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Concluded*

SCHEDULE OF RESEARCH AND SUPPORT EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1986

SCHEDULE 1

	1986					1985
	Development research	Research related activities	Research operational support	Contract research	Total	Total
	$	$	$	$	$	$
Programs						
Agriculture, Food and Nutrition Sciences	18,422,765	515,709	4,109,404	354,026	23,401,904	20,737,008
Social Sciences	10,047,007	783,427	3,417,172	197,455	14,445,061	15,552,326
Information Sciences	6,684,589	526,467	2,386,143	15,996	9,613,195	9,525,723
Health Sciences	7,592,756	218,810	2,115,698	99,653	10,026,917	9,043,506
Fellowships and Awards	4,933,132	128,335	793,600		5,855,067	4,674,914
Cooperative Programs	3,908,673	391,034	1,160,165		5,459,872	3,832,702
Program related activities						
Regional, Liaison Offices and Coordination Unit		635,361	4,996,824		5,632,185	5,187,562
Information Dissemination	441,013	1,925,219	1,639,570		4,005,802	3,886,305
Special Program Activities	1,501,836	360,945		381,926	2,244,707	2,060,413
Development-Reserach Library		1,283,138			1,283,138	1,212,198
External Liaison and Relations		234,750	564,441	4,070	803,261	987,639
	53,531,771	7,003,195	21,183,017	1,053,126	82,771,109	76,700,296

SCHEDULE OF GENERAL MANAGEMENT EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1986

SCHEDULE 2

	1986	1985
	$	$
Salaries and benefits	6,067,589	5,448,313
Rent and accommodation	619,479	615,341
Office and sundry	500,317	473,652
Travel and relocation	457,798	457,114
Depreciation and amortization	389,500	692,153
Governors' meetings	277,872	246,279
Professional and special services	198,001	198,149
Telecommunications	159,676	111,792
Interest	30,152	49,671
Insurance	14,515	10,664
	8,714,899	8,303,128

SUMMARY PAGE

LAURENTIAN PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety an efficient pilotage service in the St. Lawrence River between Les Escoumins and the north end of the St. Lambert Lock, in the Saguenay River and in the Bay of Chaleur.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Suite 1402 1080 Beaver Hall Hill Montreal, Quebec H2Z 1S8
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Established pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52) which was proclaimed to come into force on February 1, 1972.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Paul Bailly
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY (**$** million) The financial year is the calendar year.

	1985	1984	1983	1982
At the end of the year				
Total Assets	6.3	5.1	5.2	5.4
Obligations to the private sector	0.7	0.4	0.1	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	(0.3)	(0.1)	0.3	1.1
Cash from Canada for the year				
— budgetary	2.0	1.5	1.0	nil
— non-budgetary	nil	nil	nil	nil

LAURENTIAN PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE DONALD FRANK MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1985 and the statements of operations, contributed capital, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 11, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash	21,525	13,829
Accounts receivable	5,041,879	3,725,409
	5,063,404	3,739,238
Fixed (Note 3)		
Land, buildings, pilot boats and other facilities	2,179,000	2,123,104
Less accumulated depreciation	966,553	794,326
	1,212,447	1,328,778
	6,275,851	5,068,016

LIABILITIES	1985	1984
	$	$
Current		
Bank loan	650,000	375,000
Accounts payable	5,278,134	4,143,590
	5,928,134	4,518,590
Provision for employee termination benefits	641,000	647,000
	6,569,134	5,165,590
DEFICIENCY OF CANADA		
Contributed capital	914,293	650,175
Deficit	(1,207,576)	(747,749)
	(293,283)	(97,574)
	6,275,851	5,068,016

Approved by the Authority:

PAUL BAILLY
Chairman

YVON MATTE
Member

LAURENTIAN PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Revenues		
Pilotage charges	24,671,138	25,523,601
Interest and other revenues	78,006	100,312
Rewards for rescuing ships in distress—Net	89,438	45,529
	24,838,582	25,669,442
Expenses		
Pilots' fees, salaries and benefits	20,780,682	21,529,416
Operating costs of pilot boats	3,048,696	2,743,773
Staff salaries and benefits	1,693,963	1,577,311
Professional services and members' allowances	301,564	437,672
Rentals	228,181	210,806
Communications	139,916	125,068
Travel	110,991	122,983
Utilities, material and supplies	64,324	65,871
Financing costs	45,815	5,349
Bad debts	28,396	100,031
Maintenance	28,401	40,302
Other	114,908	96,903
	26,585,837	27,055,485
Net loss before unusual item	1,747,255	1,386,043
Unusual item—Incremental costs related to an investigation by the Canadian Transport Commission (Note 7)	331,126	
Net loss for the year	2,078,381	1,386,043

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Balance at beginning of the year	650,175	278,128
Parliamentary appropriation to finance the previous year's acquisition of fixed assets	264,118	372,047
Balance at end of the year	914,293	650,175

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Balance at beginning of the year	747,749	18,776
Net loss for the year	2,078,381	1,386,043
Parliamentary appropriations to finance operating deficits		
—Previous year	(1,106,554)	(594,037)
—Current year (Note 5)	(500,000)	
Services provided without charge by a government department	(12,000)	(63,033)
Balance at end of the year	1,207,576	747,749

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Operating activities		
Net loss for the year	2,078,381	1,386,043
Non-cash items		
Depreciation	(173,659)	(165,457)
Services provided without charge by a government department	(12,000)	(63,033)
Decrease (increase) in the provision for employee termination benefits	6,000	(51,000)
	1,898,722	1,106,553
Increase (decrease) in accounts receivable	1,316,470	(203,219)
Decrease (increase) in accounts payable	(1,134,544)	62,255
	2,080,648	965,589
Investing activities		
Additions to fixed assets	57,328	264,118
Financing activities		
Parliamentary appropriations	(1,870,672)	(966,084)
Bank loan, net of cash		
Increase for the year	267,304	263,623
Balance at beginning of the year	361,171	97,548
Balance at end of the year	628,475	361,171

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985

1. Authority and activities

The Laurentian Pilotage Authority was established on February 1, 1972 under the Pilotage Act. Its objectives are to establish, operate, maintain and administer in the interests of safety an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that pilotage tariffs shall be fair and reasonable and assure a revenue which, together with any revenue from other sources, is sufficient to permit the Authority to operate on a self-sustaining basis.

The Authority is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

2. Significant accounting policies

Fixed assets

Fixed assets obtained from Canada when the Authority was established were recorded at the then assigned values. Fixed assets purchased subsequently by the Authority are recorded at cost.

Fixed assets are depreciated using the straight-line method, at rates based on the estimated useful lives of the assets.

Contributed capital

The values assigned to the fixed assets obtained from Canada when the Authority was established and the net cost of fixed assets financed from parliamentary appropriations are recorded as contributed capital.

Parliamentary appropriations

Parliamentary appropriations received to finance the excess of expenditures over revenues are recorded in the year in which they are voted by Parliament, to contributed capital for that portion pertaining to the acquisition of fixed assets and to the deficit for that pertaining to operations. In this respect, operating expenditures include only those which require an outlay of funds.

Services provided without charge

Estimated amounts for services provided without charge by government departments are included in expenses with an offset to the deficit.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

Pension plan

Employees of the Authority participate in the Superannuation Plan administered by the Government of Canada. The employees and the Authority contribute equally to the cost of the Plan. This contribution represents the total liability of the Authority. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Employee termination benefits

On termination of employment, employees of the Authority are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Fixed assets

Details of fixed assets are as follows:

	1985			1984
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	9,300		9,300	9,300
Buildings	23,622	23,361	261	1,959
Pilot boats	1,386,892	612,743	774,149	882,644
Furniture and fixtures	96,222	57,566	38,656	34,541
Communications equipment	195,183	113,148	82,035	72,114
Boarding facilities	216,689	102,433	114,256	121,467
Wharf improvements	169,033	42,258	126,775	135,226
Leasehold improvements	82,059	15,044	67,015	71,527
	2,179,000	966,553	1,212,447	1,328,778

Depreciation for the year is $173,659 ($165,457 in 1984).

The estimated useful lives for the principal categories of fixed assets for the purposes of calculating depreciation are as follows:

Buildings	20 years
Pilot boats	10, 15 and 20 years
Furniture and fixtures	10 years
Communications equipment	10 years
Boarding facilities	10 and 20 years
Wharf improvements	20 years
Leasehold improvements	duration of the leases

4. Pension plan

The estimated unrecorded liability for employees' past services is $80,000 as at December 31, 1985 ($89,900 as at December 31, 1984).

5. Parliamentary appropriation

On December 12, 1985, the Treasury Board approved a temporary allotment of $500,000 from its Vote 5, Government Contingencies, prior to the release, in Supplementary Estimates "C" for 1985-86, of an appropriation to cover the Authority's cash deficit for the year 1985.

6. Trust account

The latest service contracts between the Authority and the pilots' corporations terminated on December 31, 1984 and on March 31, 1985. The terms of those contracts continue to be applied unless advised otherwise.

In view of these circumstances, agreements between representatives of the users of the pilotage service and the pilots' corporations were signed on December 26, 1985 in order to provide for supplementary interim remuneration to the pilots' corporations until the signing of new service contracts between the Authority and the pilots' corporations. Concurrently with the signing of those agreements, the Authority has agreed to administer, through a trust account, amounts to be received from users and subsequently distribute them to the pilots' corporations.

7. Canadian Transport Commission investigation

In January 1985, the Authority published in the Canada Gazette a copy of each tariff of pilotage charges that it had proposed to prescribe pursuant to the Pilotage Act. Notices of objection were filed with the Canadian Transport Commission, which subsequently made such investigation as in its opinion was necessary or desirable in the public interest. The Commission has not yet made its recommendation to the Authority.

Incremental costs of the Authority related to this investigation amounted to $331,126.

SUMMARY PAGE

LOTO CANADA INC.

MANDATE

To conduct and manage a national lottery.

BACKGROUND

The wind-up of this Corporation was authorized by the *Sports Pool and Loto Canada Winding-up Act*, which received Royal Assent on June 20, 1985. A Certification of Dissolution was issued on July 10, 1985.

CORPORATION DATA

DATE AND MEANS OF INCORPORATION — Incorporated under the *Canada Business Corporations Act* in 1976.

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	To July 10, 1985	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	nil	negl.	15.4	14.4
Obligations to the private sector	nil	negl.	nil	nil
Obligations to Canada	nil	(negl.)	15.2	14.2
Equity of Canada	nil	negl.	negl.	negl.
Cash from (to) Canada in the period				
— budgetary	nil	(16.4)	nil	nil
— non-budgetary	nil	nil	nil	nil

LOTO CANADA INC.

AUDITOR'S REPORT

THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of Loto Canada Inc. as at July 10, 1985 and the statement of income and expense for the period from April 1, 1985 to July 10, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at July 10, 1985 and the results of its operations for the period then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
September 11, 1985

BALANCE SHEET AS AT JULY 10, 1985

ASSET	July 10, 1985	March 31, 1985
	$	$
Due from Receiver General for Canada		1
		1

CAPITAL STOCK	July 10, 1985	March 31, 1985
	$	$
One common share authorized, issued and fully paid		1
		1

Wind-up and contingent liability (Notes 2 and 5)

Approved by the Board of Directors:

DAVID KIRKWOOD
Director

H.J. MULLINGTON
Director

LOTO CANADA INC.—*Concluded*

STATEMENT OF INCOME AND EXPENSE
FOR THE PERIOD FROM APRIL 1, 1985 TO JULY 10, 1985

	July 10, 1985 (101 days)	March 31, 1985 (12 months)
	$	$
Interest income		1,010,017
Expense		
Professional fees		11,600
Office expenses		3,975
Travel and hospitality		2,775
Settlement of claims		1,422
		19,772
Provision for unbilled expenses (recovery)		(385,153)
		(365,381)
Net income for the period		1,375,398

NOTES TO FINANCIAL STATEMENTS
JULY 10, 1985

1. Termination of lottery operations

Loto Canada Inc. was incorporated under the Canada Business Corporations Act in 1976 and was a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Corporation's objective was to conduct and manage a national lottery in accordance with the National Lottery Regulations as authorized by the Criminal Code.

In August 1979, federal and provincial government representatives signed a document whereby Loto Canada Inc. would withdraw from the sale of lottery tickets effective December 31, 1979 and the Government of Canada would cause the Corporation to be wound up after that date as quickly as legal, financial and administrative requirements permit. The Shareholder directed the Board of Directors to commence the orderly wind-up of the operations effective August 21, 1979. The lottery operations were terminated effective December 31, 1979 and the right to claim prizes expired on December 31, 1980. At its July 7, 1983 meeting, the Board of Directors passed a resolution to commence immediately the final wind-up procedures of the Corporation.

2. Wind-up of Loto Canada Inc.

The Sports Pool and Loto Canada Winding-Up Act was proclaimed into force on June 20, 1985. The sections relevant to Loto Canada Inc. are as follows:

"6.(1) All rights and property held by or in the name of or in trust for Loto Canada Inc. and all obligations and liabilities of Loto Canada Inc. are deemed to be rights, property, obligations and liabilities of Her Majesty.

(2) The Minister (of National Health and Welfare) may do and perform all acts and things for or incidental to procuring the dissolution and closing out of the affairs of Loto Canada Inc.

7.(1) Any action, suit or other legal proceeding in respect of an obligation or liability incurred by ... Loto Canada Inc. or incurred by the Minister in closing out the affairs of .... Loto Canada Inc., may be brought or taken against Her Majesty in any court that would have had jurisdiction if the action, suit or other legal proceeding had been brought or taken against ... Loto Canada Inc. ...

(2) Any action, suit or other legal proceeding pending in any court against ... Loto Canada Inc. may be continued against Her Majesty to the same extent as it could, but for the coming into force of this Act, have been continued against ... Loto Canada Inc. ..."

Loto Canada Inc. has now concluded its operations and has been dissolved in accordance with the provisions of the Canada Business Corporations Act (CBCA). Accordingly, after a resolution by the shareholder, the Minister of National Health and Welfare, it had registered with the Director, Corporations Branch, Department of Consumer and Corporate Affairs a statement of Intent to Dissolve Loto Canada Inc., pursuant to Section 203 of the CBCA. A Certificate of Intent to Dissolve was issued by the Director in November 1984 and a Certificate of Dissolution was issued on July 10, 1985. The Corporation now ceases to exist.

3. Statement of Changes in Financial Position

The statement of changes in financial position was not prepared since it does not significantly improve the information contained in these financial statements.

4. Related party transactions

Two members of the Board of Directors are also officers of the Canadian Sports Pool Corporation.

All transactions with the Government of Canada and the Canadian Sports Pool Corporation were concluded during the year ended March 31, 1985.

5. Contingent liability

In 1980, certain ticket wholesalers who were operating in the Province of Ontario commenced legal proceedings against the Corporation. To date three writs have been processed and claims on two of the cases have been filed in the amount of $4,175,000 plus costs. This litigation continues to be contested and the outcome is not known at this time. Any settlement resulting from the resolution of the contingency will be accounted for in accordance with the provisions of Section 7.(2) of the Sports Pool and Loto Canada Winding-Up Act (Note 2).

SUMMARY PAGE

MARINE ATLANTIC INC.
(CN MARINE INC.)

MANDATE

To acquire, establish, manage and operate a marine transportation service, a marine maintenance, repair and refit service, a marine construction business and any service or business related thereto.

BACKGROUND

The company provides marine ferry services to Atlantic Canada. It was a subsidiary of Canadian National Railway Company but the government directed it to act as though it is a parent Crown corporation, effective January 1, 1985. Legislation proclaimed on June 27, 1986 changed the name of the company to Marine Atlantic Inc., authorized transfer of ownership to Her Majesty and, upon proclamation, will add the company's name to Part I of Schedule C of the *Financial Administration Act*.

CORPORATION DATA

HEAD OFFICE	100 Cameron Street Moncton, New Brunswick E1C 5Y6
STATUS	To be listed in Schedule C—Part 1 — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	1979, by the *Canada Business Corporations Act*
CHIEF EXECUTIVE OFFICER	R. J. Tingley
CHAIRMAN	J. D. Wilson
AUDITOR	Peat, Marwick, Mitchell and Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984
At the end of the year		
Total Assets	361	364
Obligations to the private sector	nil	negl.
Obligations to Canada	nil	nil
Equity of Canada	284	283
Cash from Canada in the year		
—budgetary	141	161
—non-budgetary	nil	nil

MARINE ATLANTIC INC. (FORMERLY CN MARINE INC.)

AUDITORS' REPORT

TO THE HONOURABLE D. MAZANKOWSKI
MINISTER OF TRANSPORT

We have examined the balance sheet of CN Marine Inc. as at December 31, 1985 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come to our notice in the course of our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation.

The comparative figures are based on financial statements which were reported upon by other auditors.

Peat, Marwick, Mitchell & Co.
Chartered Accountants

Moncton, Canada
February 14, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current assets		
Cash	82	34
Accounts receivable	4,468	4,434
Shipbuilding subsidies receivable	8,552	6,638
Recoverable expenses	9,521	12,645
Due from parent company	31,232	36,465
Inventory of fuel and supplies (Note 2)	9,004	7,933
Prepaid expenses	1,339	1,249
Total current assets	64,198	69,398
Long-term receivables (including shipbuilding subsidies of $1,500—1984: $1,200)	1,718	1,481
Long-term recoverable expenses	923	159
Fixed assets (Note 3)	292,992	292,733
Deferred charges	1,623	79
	361,454	363,850

LIABILITIES AND SHAREHOLDERS' EQUITY	1985	1984
Current liabilities		
Accounts payable and accruals	21,365	24,873
Accrued vessel refit and vacation pay costs	9,521	12,645
Deferred revenue	182	5
Current portion of long-term debt		58
Total current liabilities	31,068	37,581
Long-term accrued vessel refit costs	923	159
Deferred income taxes	43,187	41,463
Deferred credits	1,605	1,132
Provision for personal injury	975	941
SHAREHOLDERS' EQUITY		
Capital stock		
Common shares without par value		
Authorized—Unlimited number; issued and fully paid 517,061 shares	258,530	258,530
Retained earnings	25,166	24,044
Total shareholders' equity	283,696	282,574
Commitments and contingencies (Notes 7, 8 and 9)		
	361,454	363,850

See accompanying notes to financial statements.

On behalf of the Board:

J. D. WILSON
Director

RUPERT J. TINGLEY
Director

MARINE ATLANTIC INC. (FORMERLY CN MARINE INC.)—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Revenue		
Operations	190,787	206,314
Expenses		
Operations	178,403	177,901
Depreciation and amortization	11,865	12,443
Interest on long-term debt		5
	190,268	190,349
	519	15,965
Interest income	2,873	3,023
Income before provision for income taxes and extraordinary item	3,392	18,988
Provision for income taxes—Deferred	1,724	9,657
Income before extraordinary item	1,668	9,331
Extraordinary item (Note 4)		2,060
Net income for the year	1,668	11,391
Retained earnings, beginning of year as restated (Note 5)	24,044	18,183
	25,712	29,574
Dividends (Note 6)	546	5,530
Retained earnings, end of year	25,166	24,044

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Funds provided		
Income before extraordinary item	1,668	9,331
Add (deduct) items not requiring (providing) funds		
Depreciation and amortization	11,865	12,443
Deferred income taxes	1,724	10,497
Provision for vessel refits	764	(628)
Provision for personal injury	34	72
Net loss on disposal of fixed assets	127	
Funds provided from operations	16,182	31,175
Extraordinary item, less applicable income taxes of $840		2,060
Transfer of other assets to fixed assets		12,900
Issuance of capital stock		18,200
Net proceeds from disposal of fixed assets	22	217
Decrease in long-term receivables		1,845
Increase in deferred credits	473	1,132
Decrease in deferred charges		1,415
Total funds provided	16,677	69,484
Funds used		
Additions to fixed assets	12,273	42,741
Increase in deferred charges	1,544	803
Increase in long-term receivables	237	
Dividends	546	5,530
Decrease in long-term debt		58
Increase in recoverable expenses	764	
Total funds applied	15,364	49,132
Increase in working capital	1,313	20,352
Working capital, beginning of year	31,817	11,465
Working capital, end of year	33,130	31,817

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Significant accounting policies

The accompanying financial statements are prepared by management on the historical cost basis in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies is set out below:

Inventory of fuel and supplies

Inventories are valued at the lower of cost and replacement cost. Cost is determined on a weighted average basis.

Fixed assets

Fixed assets are carried at cost less accumulated depreciation.

Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. Assets acquired from the Canadian National Railway Company in 1979 are depreciated based upon the original cost to the Ministry of Transport of $197.7 million. The rates for significant classes of assets are as follows:

Vessels	5%
Terminal properties	2.5%
Equipment	10%, 12.5% and 25%

Shipbuilding subsidies

Shipbuilding subsidies available on fixed assets acquired through long-term construction contracts are accrued on the percentage of completion basis and applied to reduce the cost of assets under construction.

Deferred charges

Deferred charges are accounted for at cost.

Deferred credits

The deferred credits representing investment tax credits refundable are accrued when the qualifying expenditures are made and when there is reasonable assurance that the credits will be realized.

The amortization of deferred investment tax credits is calculated using the same method and rates as those used for the fixed assets to which they relate.

Provision for personal injury

The provision for personal injury reflects Provincial Workers' Compensation Board estimates of the cost of long-term payments required for existing disability awards.

Accrued vessel refit and vacation pay costs

Accrued vessel refit and vacation pay costs are considered recoverable in the future through contracts with the Ministry of Transport. Accordingly, the company has recorded an equal amount of recoverable expenses as an asset and as accrued contract revenue.

Vessel spare parts

The company maintains spare parts for vessels in service. The acquisition of spare parts is charged to operations in the period the purchase is made.

MARINE ATLANTIC INC. (FORMERLY CN MARINE INC.)—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

Pensions

As at December 31, 1985, substantially all employees of the company were covered for retirement benefits under the 1935 and 1959 Pension Plans of Canadian National Railway Company. Current service costs are charged to operations as they accrue and past service costs are charged to operations in annual amounts covering principal and interest over varying periods to 2006.

The funding payments are determined in accordance with the accrued benefit actuarial cost method.

Effective January 1, 1986, the company will assume responsibility for these retirement benefits and the administration of the pension plan. Certain assets will be transferred from the pension plan of Canadian National Railway Company during 1986 and the estimates of the assumed pension liability will be actuarially determined at that time.

2. Inventory of fuel and supplies

	1985	1984
	(in thousands of dollars)	
Inventories consist of		
Fuel	8,230	7,250
Supplies	774	683
	9,004	7,933

3. Fixed assets

	1985			1984
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Vessels	147,227	43,164	104,063	110,779
Terminal properties	63,092	13,578	49,514	47,504
Equipment	10,381	6,621	3,760	3,599
Leasehold improvements	483	108	375	489
	221,183	63,471	157,712	162,371
Depreciation adjustment (Note 5)				825
Assets under construction (Note 8)	135,280		135,280	129,537
	356,463	63,471	292,992	292,733

Included in assets under construction are payments and accounts payable to a shipbuilder which exceed the value of work completed as at December 31, 1985 by $4.8 million (1984—$31.6 million).

Shipbuilding subsidies applied to reduce the cost of assets under construction amount to $10.0 million (1984—$7.8 million).

4. Extraordinary item

	1985	1984
	(in thousands of dollars)	
Gain on disposal of ship, less applicable deferred income taxes of $840 thousand		2,060

Following the receipt by the company of net proceeds on disposal of the ship in the amount of $2.9 million, Transport Canada invoked Section 33(1) of the Tripartite Agreement dated May 9, 1979. According to this Section of the Tripartite Agreement, Transport Canada has the right to claim, as an adjustment to contract payments in the year of occurrence, an amount equal to the proceeds on disposal of assets which it considers surplus to the company's requirements.

Accordingly, contract revenues for the year ended December 31, 1984 were decreased by $2.9 million and accounts payable as at December 31, 1984 were increased by the same amount.

5. Restatement of retained earnings

Excess depreciation expense recorded in years prior to 1984 has been restated to conform with company policy. The accumulated depreciation accounts have been reduced by $825 thousand with a corresponding increase recorded in retained earnings, net of deferred income taxes, of $420 thousand.

6. Dividends

The company was required to have the approval of the Minister of Transport to declare dividends in excess of 45% of current earnings. The dividend paid in 1985 reflects the final dividend settlement paid to the Canadian National Railway Company computed in reference to 1984 (Note 11).

7. Operating leases

The company makes use of property which is available through operating leases. The minimum lease payments are as follows:

	(in thousands of dollars)
1986	1,797
1987	795
1988	795
1989	358
1990	343
1991	343
Total minimum lease payments	4,431

8. Major commitment

The amount required to complete contracted fixed assets under construction is estimated to be $31.6 million.

9. Contingencies

The company has received a claim of approximately $14 million plus interest from the builder of one of the company's vessels. The company has filed a claim of approximately $14 million plus interest against the builder. The matter is in arbitration and the outcome of this matter cannot be determined at this time. The company is also in receipt of claims which have not yet reached litigation. The company's estimate of total financial exposure for these items is $1.8 million, however any final determination is presently unknown.

10. Related party transactions

The company provides marine ferry services under contractual arrangements with the Minister of Transport and with its parent company. The revenue derived from such services amounted to $141.1 million during 1985 (1984 — $161.3 million). Goods and services received from affiliated companies amounted to approximately $14.6 million during 1985 (1984 — $18.7 million).

Interest income received from the parent company amounted to $2.9 million during 1985 (1984 — $3.0 million).

MARINE ATLANTIC INC. (FORMERLY CN MARINE INC.)—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

11. Important event

Under Orders In Council issued in December, 1984, control of the company passed to the Government of Canada on January 1, 1985. Legislation has been introduced in 1985 to transfer ownership of the company from the Canadian National Railway Company to the Government of Canada. Until such legislation is enacted, the Canadian National Railway Company is prohibited from exercising the rights of a controlling shareholder without the consent of the Minister of Transport.

12. Income taxes

Prior to 1985, the company's income was reported for income tax purposes as part of the Canadian National Railway System. Due to the change in control mentioned in Note 11, the company is no longer required by the Canadian National Railway Company to report as part of their system. The tax status of the company after the proposed legislated change in ownership to the Government of Canada is presently undeterminable.

13. Other

Pursuant to an Order In Council issued in December 1985, the company has been authorized to acquire all of the issued and outstanding shares of Coastal Transport Limited on or before January 1, 1987.

14. Comparative figures

Certain of the prior year's figures have been restated to conform with the current year's presentation.

SUMMARY PAGE

MINGAN ASSOCIATES LIMITED

MANDATE

To purchase land for eventual disposition.

BACKGROUND

Ownership of the company was purchased for Canada in 1983 to obtain the land and fishing rights it owns. Those are to be converted into (Indian) reserve property after which the company would be dissolved. First, however, a suit launched by the Province of Quebec asserting its prior rights to the land must be resolved.

CORPORATION DATA

HEAD OFFICE	10 Wellington Street 18th Floor Les Terrasses de la Chaudière Hull, P.Q. K1A 0H4
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Bill McKnight, P.C., M.P.
DEPARTMENT	Indian Affairs and Northern Development
DATE AND MEANS OF INCORPORATION	Order in Council 1983-4029; a corporation under Part 1A of the Quebec *Companies Act*.
CHIEF EXECUTIVE OFFICER	Vacant
CHAIRMAN	Vacant
FINANCIAL SUMMARY	This is not an operating company. Total assets have only nominal value.

MINGAN ASSOCIATES, LTD.

THE CORPORATION HAS NEGLIGIBLE ASSETS AND WAS INACTIVE DURING THE REPORT PERIOD

SUMMARY PAGE

MONTREAL PORT CORPORATION

MANDATE

Administration, management and control of the Montreal harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Montreal Port Corporation was established on July 1, 1983 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The Port of Montreal is the largest on the east coast of Canada and handles more diversified traffic than any of the other ports previously administered by the Canada Ports Corporation. The port handled 21.1 million tonnes of cargo in 1985 including 4.6 million tonnes of grain and 4.4 million tonnes of containerized cargo.

CORPORATION DATA

HEAD OFFICE	Edifice du Port de Montréal Aile No. 1 Cité du Havre Montreal, P.Q. H3C 3R5
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	July 1, 1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Dominic J. Taddeo
CHAIRMAN	Ronald Corey
AUDITOR	Samson Bélair

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984	Six months ending December 31, 1983
At the end of the period			
Total Assets	253.7	237.2	213.6
Obligations to the private sector	nil	nil	nil
Obligations to Canada*	141.1	141.4	141.9
Equity of Canada	(2.3)	(22.1)	(48.9)
Cash from Canada in the period			
— budgetary	nil	nil	nil
— non-budgetary	nil	nil	nil

* Excludes $98.2 million in accrued interest owed to Canada.

MONTRÉAL PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the statements of income, deficit and changes in financial position of the Montréal Port Corporation for the fiscal year ended December 31, 1985 and its balance sheet at that date. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the results of operations and the changes in the financial position of the Corporation for the year ended December 31, 1985 and its financial position at that date in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come under our notice in the course of our examination of the financial statements were, in all material respects, in accordance with the Financial Administration Act and regulations thereto, the charter and by-laws of the Corporation and any directive given to the Corporation.

Samson Bélair
Chartered Accountants

Montréal, Canada
February 19, 1986

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash	298	644
Investments (Note 4)	79,594	67,116
Accounts receivable	10,003	9,469
Materials and supplies	774	733
	90,669	77,962
Long-term		
Investments (Note 4)	39,041	38,984
Receivable	552	578
	39,593	39,562
Fixed assets (Note 5)	123,433	119,626
	253,695	237,150

LIABILITIES	1985	1984
Current		
Accounts payable and accrued liabilities (Note 6)	9,022	9,277
Grants in lieu of municipal taxes	2,851	5,496
	11,873	14,773
Long-term		
Accrued employee benefits	5,207	5,277
Loans from Canada (Note 7)	238,869	239,208
	244,076	244,485
EQUITY OF CANADA		
Contributed capital	19,243	19,243
Deficit	(21,497)	(41,351)
	(2,254)	(22,108)
	253,695	237,150

On behalf of the Board:

RONALD COREY
Chairman

DOMINIC J. TADDEO
General Manager and Chief Executive Officer

MONTRÉAL PORT CORPORATION—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984
Revenue from operations	54,729	57,325
Operating and administrative expenses	37,345	35,829
Depreciation	6,711	6,298
Grants in lieu of municipal taxes	3,914	4,287
	47,970	46,414
Net income from operations	6,759	10,911
Investment income	12,006	10,232
Interest expense	523	542
	11,483	9,690
Net income before unusual and extraordinary item	18,242	20,601
Adjustment of grants in lieu of municipal taxes	1,612	
Net income before extraordinary item	19,854	20,601
Net gain on disposal and devaluation of fixed assets		6,205
Net income for the year	19,854	26,806

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984
Balance at beginning	41,351	68,157
Net income for the year	19,854	26,806
Balance at the end	21,497	41,351

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984
Operating activities		
Net income before extraordinary item	19,854	20,601
Items not requiring an outlay of funds		
Depreciation	6,711	6,298
Others	(63)	592
	26,502	27,491
Cash used by changes in other elements in working capital (Note 3)	(3,475)	(2,606)
	23,027	24,885
Financing activities		
Repayment of loans from Canada	(339)	(319)
Investing activities		
Disposal of long-term investments		275
Acquisition of long-term investments	(57)	
Receipt of long-term receivable	26	445
Disposal of fixed assets		13,244
Acquisition of fixed assets	(10,525)	(23,705)
	(10,556)	(9,741)
Increase in cash during the year	12,132	14,825
Cash at beginning	67,760	52,935
Cash at end	79,892	67,760
Cash		
Cash	298	644
Investments (treasury bills)	79,594	67,116
	79,892	67,760

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Status

The Montréal Port Corporation (the Corporation) was incorporated by letters patent in accordance with paragraph 6.2(1) of the Canada Ports Corporation Act on July 1, 1983.

Following section 6.5 of the Canada Ports Corporation Act on the establishment of a local port corporation, all rights, obligations and liabilities of the Corporation in relation to that harbour shall become rights, obligations and liabilities of the local port corporation, as it is for the Corporation.

2. Significant accounting policies

(a) Fixed assets and depreciation

Fixed assets are recorded at original cost with related accumulated depreciation transferred from Canada Ports Corporation; subsequent acquisitions are recorded at cost. Depreciation on fixed assets is calculated according to the straight-line method for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(b) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

MONTRÉAL PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

(c) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(d) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with Corporation policy.

3. Changes in elements in working capital

	1985	1984
	(in thousands of dollars)	
Increase (decrease) in accounts receivable	534	(230)
Increase (decrease) in materials and supplies	40	(63)
Decrease in accounts payable and accrued liabilities	256	1,855
Decrease in grants in lieu of municipal taxes	2,645	1,044
	3,475	2,606

4. Investments

Funds are invested in Government of Canada direct securities and guaranteed by the Government of Canada which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity. As at December 31, 1985, the market value of the short-term investments represents its amortized cost, and that of long-term investments is $43,881,239 ($37,694,896 in 1984).

5. Fixed assets

		1985			1984
	Depreciation rates	Cost	Accumulated depreciation	Net value	Net value
	%	(in thousands of dollars)			
Land		18,060		18,060	17,967
Dredging	2.5	15,325	11,538	3,787	4,052
Berthing structures	2.5	58,946	36,059	22,887	23,472
Buildings	2.5	61,070	27,652	33,418	33,676
Utilities	5	12,782	6,001	6,781	6,466
Roads and surfaces	2.5-10	27,453	8,759	18,694	14,279
Machinery and equipment	5-20	41,473	26,848	14,625	16,573
Office furniture and equipment	20	893	645	248	220
		236,002	117,502	118,500	116,705
Projects under construction		4,933		4,933	2,921
		240,935	117,502	123,433	119,626

6. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are amounts for deferred revenues of $792,840 ($770,520 in 1984) and for the current portion of long-term liabilities of $339,365 ($319,403 in 1984).

7. Loans from Canada

	1985	1984
	(in thousands of dollars)	
Loans bearing interest at 6.25% with blended annual principal and interest repayment requirements of $842,561 and maturing in the year 2000	8,051	8,370
Less: current portion	339	319
	7,712	8,051
Non-interest bearing loans with indefinite due date	132,995	132,995
Accrued interest on loans not due nor payable	98,162	98,162
	238,869	239,208

Principal repayment requirements over the next five years amount to:

	$
1986	339,365
1987	360,576
1988	383,112
1989	407,056
1990	432,497

8. Contingencies

Claims aggregating approximately $5,811,000 in respect of lawsuits, guarantees and damages allegedly suffered on the Corporation property and sundry other legal matters in dispute that have been made against the Corporation but are not reflected in the accounts. In the opinion of the Corporation, its position is defensible and the final outcome of such claims should not result in any material loss.

9. Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $10,978,503.

10. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown corporations.

The Corporation derives revenues from related parties principally of grain warehousing and switching charges. The expenses paid to related parties are principally administration fees.

11. Subsequent events

The Government of Canada has requested cash contributions from various Crown corporations. As part of this cash recovery exercise, there was a request for a contribution of $133,000,000 from the Ports Canada system (made up of the Canada Ports Corporation and the six Local Port Corporations) of which $83,000,000 is payable by March 31, 1986, and $50,000,000 by June 30, 1986.

The Board of Directors of the Corporation resolved at its meeting of February 19, 1986, to remit to the Government of Canada the sum of $33,018,000 representing the Corporation's share of the requested contribution of $83,000,000 payable by March 31, 1986. The Corporation's share of the $50,000,000 payable by June 30, 1986 has not been considered by the Board.

In 1986, these contributions will be charged to the contributed capital and/or to the non-interest bearing loans with indefinite due dates.

SUMMARY PAGE

NATIONAL ARTS CENTRE CORPORATION

MANDATE

To operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

BACKGROUND

At its inception in 1969, the corporation was given the lease of the National Arts Centre complex without charge. The corporation's operating losses are met with payments from Canada, plus some cash out of the corporation's short term investments (balance at August 31, 1985 $8.1 million). The corporation is a charitable organization for the purposes of the *Income Tax Act*.

CORPORATION DATA

HEAD OFFICE	Confederation Square Ottawa, Ontario K1P 5W1
STATUS	— exempt from the provisions of Divisions I to IV of Part XII of the *Financial Administration Act* — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
DATE AND MEANS OF INCORPORATION	1967, by *The National Arts Centre Act*, (R.S.C., 1970 C.N-8)
CHIEF EXECUTIVE OFFICER	Donald J.A. MacSween
CHAIRMAN	Pierre Boutin
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends August 31.

	1984-85	1983-84	1982-83 (restated)
At the end of the period			
Total Assets	14.7	14.1	15.6
Obligations to the private sector	2.8	2.0	1.5
Obligations to Canada	nil	0.1	0.2
Equity of Canada	negl.	(0.4)	1.0
Cash from Canada in the period			
— budgetary	15.3	15.5	15.3
— non-budgetary	nil	nil	nil

NATIONAL ARTS CENTRE CORPORATION

AUDITOR'S REPORT

MR. PIERRE BOUTIN
CHAIRMAN OF THE BOARD OF TRUSTEES
NATIONAL ARTS CENTRE CORPORATION

I have examined the balance sheet of the National Arts Centre Corporation as at August 31, 1985 and the statements of revenue and expenses, operating surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at August 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
October 25, 1985

BALANCE SHEET AS AT AUGUST 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash		184,995
Short-term investments	8,057,641	8,766,206
Accounts receivable (Note 3)	1,223,105	683,343
Inventories (Note 4)	366,999	438,106
Costs of programmes in progress	952,794	411,123
Prepaid expenses (Note 5)	697,000	262,041
	11,297,539	10,745,814
Fixed assets (Note 6)	3,378,779	3,367,780
	14,676,318	14,113,594

LIABILITIES	1985	1984
	$	$
Current		
Bank overdraft	136,501	
Accounts payable and accrued liabilities (Note 7)	2,142,018	2,208,668
Deferred revenue (Note 8)	2,814,871	2,045,422
Current portion of long-term obligation	67,092	64,008
Deferred parliamentary appropriations		
Operating (Note 9)	8,501,500	8,652,000
Extraordinary building repairs (Note 10)	611,463	1,100,358
	14,273,445	14,070,456
Long-term obligation under capital lease (Note 11)		67,092
Provision for employee termination benefits	394,495	357,812
	394,495	424,904
	14,667,940	14,495,360
EQUITY (DEFICIENCY) OF CANADA		
Surplus (deficit)	8,378	(381,766)
	14,676,318	14,113,594

Approved by Management:

D.J.A. MACSWEEN
Director General

R.D. BLACKBURN
Assistant Director General
Finance and Administration

Approved by the Board of Trustees:

J. PIERRE BOUTIN
Chairman

THOMAS C. ASSALY
Vice-Chairman

NATIONAL ARTS CENTRE CORPORATION—*Continued*

STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED AUGUST 31, 1985

	1985	1984
	$	$
Operating revenue		
Performing arts programmes (Schedule 1)	6,971,740	6,617,050
Restaurants (Schedule 2)	2,794,280	2,657,076
Garage (Schedule 3)	1,614,389	1,288,157
Rentals	244,776	254,543
Boutique (Schedule 7)	97,614	55,741
Other	751,486	758,563
	12,474,285	11,631,130
Operating expenses		
Performing arts programmes (Schedule 1)		
Direct operating costs	13,036,840	14,130,270
Support services	3,193,552	3,176,217
Restaurants (Schedule 2)	2,582,893	2,736,360
Garage (Schedule 3)	401,455	442,129
Operation of the buildings (Schedule 4)	4,433,117	4,255,475
Administrative services (Schedule 5)	3,854,112	3,654,809
Boutique (Schedule 7)	100,892	97,939
	27,602,861	28,493,199
Excess of operating expenses over operating revenue	15,128,576	16,862,069
Other income		
Interest on short-term investments	436,970	666,054
Regional municipal grant	257,250	245,000
	694,220	911,054
Excess of expenses over revenue	14,434,356	15,951,015

STATEMENT OF OPERATING SURPLUS FOR THE YEAR ENDED AUGUST 31, 1985

	1985	1984
	$	$
(Deficit) surplus at beginning of the year	(381,766)	973,549
Excess of expenses over revenue	(14,434,356)	(15,951,015)
	(14,816,122)	(14,977,466)
Parliamentary appropriation—Operating	14,824,500	14,595,700
Surplus (deficit) at end of the year	8,378	(381,766)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED AUGUST 31, 1985

	1985	1984
	$	$
Source of funds		
Parliamentary appropriations		
Operating	14,824,500	14,595,700
Extraordinary building repairs	488,895	915,344
Interest on short-term investments and regional municipal grant	694,220	911,054
Proceeds from disposal of fixed assets	10,600	
	16,018,215	16,422,098
Application of funds		
Excess of operating expenses over operating revenue	15,128,576	16,862,069
Items not requiring an outlay of funds		
Loss on disposal of fixed assets	(1,112)	
Increase in the provision for employee termination benefits	(36,683)	(60,447)
Depreciation and amortization	(679,878)	(540,025)
Funds applied to operations	14,410,903	16,261,597
Additions to fixed assets	702,589	2,005,553
Extraordinary building repairs	488,895	915,344
Decrease in long-term obligation under capital lease	67,092	64,008
	15,669,479	19,246,502
Increase (decrease) in working capital	348,736	(2,824,404)
Working capital deficiency at beginning of the year	(3,324,642)	(500,238)
Working capital deficiency at end of the year	(2,975,906)	(3,324,642)

NOTES TO FINANCIAL STATEMENTS AUGUST 31, 1985

1. Objectives and operations

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and, at the request of the Government of Canada or the Canada Council, arrange for performances elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years, expiring May 31, 1989. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1985—*Continued*

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Corporation are maintained on an accrual basis.

(b) Short-term investments

Short-term investments are carried at cost which approximates market value.

(c) Grants

Grants are recorded as revenue in the year in which the grantors make firm commitments to the Corporation.

(d) Costs of programmes in progress

Direct costs, including advances to performing companies and artists, incurred prior to the end of the year for programmes in progress are deferred and charged to expense in the year in which the programmes terminate. Indirect costs and common services not attributable to particular performances are charged to expense in the year in which they are incurred.

(e) Inventories

Inventories are valued at the lower of cost and net realizable value (food, beverages and boutique materials) or replacement cost (production materials).

(f) Fixed assets

Fixed assets used in the operations, other than the NAC complex, are recorded at cost. Depreciation and amortization are calculated on the straight-line method, as follows:

Building—l'Atelier	20 years
Equipment	5 and 7 years
Leasehold improvements	4 and 10 years

Gains and losses on disposals of fixed assets are credited or charged to operations.

Cost of uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated or amortized according to the Corporation's policy.

Extraordinary repairs to the NAC building complex are deducted from the parliamentary appropriation received for that purpose and are neither capitalized nor expensed.

(g) Deferred revenue

Revenue from tickets sold prior to the end of the year for programmes in progress is deferred and credited to revenue in the year in which the programmes terminate. Gift certificates and exchange vouchers not redeemed within three years of the year of their issuance are written off and credited to revenue. A percentage of those less than three years old is also credited to revenue.

(h) Capital lease

The equipment and related obligation for capital lease are recorded at an amount equal to the present value of future lease payments. Equipment recorded under capital lease is amortized on a straight-line method using the Corporation's policy on fixed assets. Obligation under capital lease is reduced by rental payments net of imputed interest.

(i) Operating expenses

Expenses of performing arts programmes do not include costs relating to building and equipment maintenance, utilities, administrative services, furniture and equipment. Expenses of restaurants, garage and boutique do not include costs relating to utilities, administrative services and building maintenance. These costs are disclosed respectively as operation of the buildings expenses and administrative services.

(j) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation. These contributions represent the Corporation's total obligation and are recorded as they become due.

(k) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(l) Parliamentary appropriations

The parliamentary appropriation for operations, received during the year ended August 31, is in respect of the Government of Canada's fiscal year ending on March 31 of the following year. Accordingly, as the amount received up to August 31 represents the total appropriation, 7/12ths is deferred to the following year and the balance, along with the amount deferred from the previous year, is credited to Operating Surplus.

The parliamentary appropriation received for extraordinary building repairs is deferred until used. An amount equal to the repairs incurred during the year is deducted from the deferred parliamentary appropriation—extraordinary building repairs. Should the total cost of the repairs be less than the amount received, the balance will be returned to the Consolidated Revenue Fund.

3. Accounts receivable

	1985	1984
	$	$
Customers' accounts	851,907	510,162
Allowance for bad debts	(8,009)	(39,394)
	843,898	470,768
Grants	128,625	66,227
Loans to musicians—Purchase of instruments	108,021	61,250
Accrued interest	90,280	65,392
Other	52,281	19,706
	1,223,105	683,343

4. Inventories

	1985	1984
	$	$
Production materials	225,213	302,819
Food, beverages and tobacco	120,073	125,469
Boutique	21,713	9,818
	366,999	438,106

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1985—*Concluded*

5. Prepaid expenses

	1985	1984
	$	$
Salaries for musicians on tour	226,561	
Supplies	143,007	165,595
Travel expenses for musicians and artists on tour	126,772	
Commissions	87,430	
Souvenirs and other items	34,517	30,313
Miscellaneous	78,713	66,133
	697,000	262,041

6. Fixed assets

	1985			1984
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	90,000		90,000	90,000
Building—l'Atelier	298,069	58,975	239,094	253,997
Equipment	3,210,843	1,390,331	1,820,512	1,496,205
Equipment under capital lease	302,025	238,590	63,435	111,153
Leasehold improvements	1,685,646	546,347	1,139,299	1,111,650
Uncompleted capital projects	26,439		26,439	304,775
	5,613,022	2,234,243	3,378,779	3,367,780

7. Accounts payable and accrued liabilities

	1985	1984
	$	$
Trade	1,075,935	1,207,652
Accrued salaries and annual leave	592,369	524,121
Payroll deductions and sales tax	463,038	460,283
Holdbacks on contracts	10,676	16,612
	2,142,018	2,208,668

8. Deferred revenue

	1985	1984
	$	$
Tickets sold prior to the end of the year for programmes in progress	2,675,763	1,916,309
Unredeemed gift certificates and other	139,108	129,113
	2,814,871	2,045,422

9. Parliamentary appropriation—Operating

	1985	1984
	$	$
Deferred from the previous year	8,652,000	8,415,700
Received during the year	14,674,000	14,832,000
Credited to Operating Surplus	(14,824,500)	(14,595,700)
Deferred to the following year	8,501,500	8,652,000

Of the amount received during the year, $100,000 pertained to the Ontario Bicentennial celebrations and was expended for that purpose.

10. Parliamentary appropriation—Extraordinary building repairs

	1985	1984
	$	$
Deferred from the previous year	1,100,358	2,015,702
Expenses for the year	(488,895)	(915,344)
Deferred to the following year	611,463	1,100,358

11. Obligation under capital lease

The future minimum lease payments under capital lease are as follows:

	1985	1984
Year ending August 31	$	$
1985		83,070
1986	73,367	73,367
Total future minimum lease payments	73,367	156,437
Less: amount representing interest	6,275	25,337
Present value of obligation under capital lease	67,092	131,100
Less: current portion	67,092	64,008
Long-term obligation under capital lease		67,092

The capital lease was recorded at an amount equal to the present value of the minimum lease payments using an implicit lease interest rate of 16%. This obligation expires in 1986.

12. Commitments

As at August 31, 1985, commitments for operating leases and box office management services, with terms of more than one year, amounted to $1,658,859. Future minimum payments under these arrangements are payable as follows:

Year ending August 31	$
1986	511,245
1987	326,762
1988	235,852
1989	115,000
1990	115,000
1991	165,000
1992	190,000
	1,658,859

13. Related party transactions

In addition to the rental of the NAC complex, provided free of charge, the Corporation receives audit services without charge from the Office of the Auditor General of Canada.

During the year, in the normal course of business, the Corporation made payments totalling $514,511 (1984 — $495,000) to the Department of Public Works for utility services and $84,378 (1984 — $102,122) to the National Capital Commission for ground maintenance and snow removal.

14. Comparative figures

Certain figures for the year ended August 31, 1984 have been reclassified to conform to the presentation adopted for the year ended August 31, 1985.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

SCHEDULE OF REVENUE AND EXPENSES—PERFORMING ARTS PROGRAMMES FOR THE YEAR ENDED AUGUST 31, 1985

SCHEDULE 1

	Dance and Variety		Music		Theatre		Total	
	1985	1984	1985	1984	1985	1984	1985	1984
	$	$	$	$	$	$	$	$
Revenue								
Box office	3,337,033	3,142,590	1,203,342	1,466,499	1,412,844	1,458,078	5,953,219	6,067,167
Specific grants			300	7,800		2,000	300	9,800
Recovery of costs	15,163	70,948	420,985	187,772	305,525	64,740	741,673	323,460
Other		748	263,461	198,805	13,087	17,070	276,548	216,623
	3,352,196	3,214,286	1,888,088	1,860,876	1,731,456	1,541,888	6,971,740	6,617,050
Expenses								
Direct								
Talent, performers and musicians	2,597,535	2,669,679	3,531,459	3,512,751	1,213,848	1,348,440	7,342,842	7,530,870
Set, prop, sound and stage crew	537,061	609,053	325,514	410,829	1,240,140	1,493,308	2,102,715	2,513,190
Wardrobe	778	16		57,046	195,244	121,408	196,022	178,470
Artistic, creative and professional services	7,559	40,926	41,356	53,697	229,593	336,939	278,508	431,562
Theatre and other production	188,213	155,362	164,682	132,809	232,640	211,634	585,535	499,805
	3,331,146	3,475,036	4,063,011	4,167,132	3,111,465	3,511,729	10,505,622	11,153,897
Advertising								
Performances	263,397	504,851	196,199	253,074	210,625	295,592	670,221	1,053,517
Subscriptions	54,889	43,829	240,374	216,832	207,929	189,609	503,192	450,270
	318,286	548,680	436,573	469,906	418,554	485,201	1,173,413	1,503,787
Administration (Schedule 6)	305,107	323,400	493,300	467,124	559,398	682,062	1,357,805	1,472,586
Direct operating costs	3,954,539	4,347,116	4,992,884	5,104,162	4,089,417	4,678,992	13,036,840	14,130,270
Excess of expenses over revenue before unallocated costs	602,343	1,132,830	3,104,796	3,243,286	2,357,961	3,137,104	6,065,100	7,513,220
Support services (Schedule 6)							3,193,552	3,176,217
Excess of expenses over revenue							9,258,652	10,689,437

SCHEDULE OF REVENUE AND EXPENSES—RESTAURANTS FOR THE YEAR ENDED AUGUST 31, 1985

SCHEDULE 2

	1985	1984
	$	$
Revenue		
Food	1,529,787	1,473,339
Beverages	1,207,066	1,150,710
Tobacco	13,962	11,290
Other	43,465	21,737
	2,794,280	2,657,076
Expenses		
Cost of raw material sold		
Food	571,202	610,933
Beverages	374,714	378,787
Tobacco	12,533	12,965
	958,449	1,002,685
Gross margin	1,835,831	1,654,391
General and administration		
Salaries, wages and employee benefits	1,137,921	1,331,419
Supplies and equipment rental	204,480	199,495
Repairs and maintenance	75,051	35,545
Depreciation and amortization	65,719	52,599
Advertising and promotion	56,669	18,814
Furniture and equipment	19,479	29,559
Music and entertainment	18,180	21,252
Credit cards commission	17,962	21,096
Travel	5,909	3,016
Professional services	5,818	6,558
Other	17,256	14,322
	1,624,444	1,733,675
Total expenses	2,582,893	2,736,360
Excess of revenue over expenses (expenses over revenue)	211,387	(79,284)

SCHEDULE OF REVENUE AND EXPENSES—GARAGE FOR THE YEAR ENDED AUGUST 31, 1985

SCHEDULE 3

	1985	1984
	$	$
Revenue		
Parking	1,614,019	1,284,320
Other	370	3,837
	1,614,389	1,288,157
Expenses		
Salaries, wages and employee benefits	359,641	353,717
Supplies	30,874	25,416
Depreciation and amortization	6,662	5,055
Advertising	1,799	7,714
Repairs and maintenance	1,703	43,818
Furniture and equipment		4,594
Other	776	1,815
	401,455	442,129
Excess of revenue over expenses	1,212,934	846,028

NATIONAL ARTS CENTRE CORPORATION—*Concluded*

SCHEDULE OF EXPENSES— OPERATION OF THE BUILDINGS FOR THE YEAR ENDED AUGUST 31, 1985 SCHEDULE 4

	1985	1984
	$	$
Salaries, wages and employee benefits	1,632,909	1,596,799
Repairs and maintenance to buildings and equipment	1,048,002	923,136
Utilities	975,576	970,970
Depreciation and amortization	604,820	480,721
Professional services and expenses	86,040	129,134
Furniture and equipment	36,250	99,762
Laundry and dry cleaning	23,474	18,513
Travel and duty entertainment	6,817	6,547
Office expenses	4,588	3,930
Uniforms	1,201	12,117
Other	13,440	13,846
	4,433,117	4,255,475

SCHEDULE OF EXPENSES— ADMINISTRATIVE SERVICES FOR THE YEAR ENDED AUGUST 31, 1985 SCHEDULE 5

	1985	1984
	$	$
Salaries, wages and employee benefits	2,878,863	2,534,668
Office expenses	227,110	307,733
Office rent	155,005	152,435
Telecommunications	147,914	209,913
Professional services and expenses	118,136	70,116
Insurance	68,448	71,884
Repairs and maintenance	54,662	19,198
Trustees' fees and expenses	52,027	64,391
Travel and duty entertainment	46,749	54,485
Advertising and promotion	33,323	96,796
Training	15,744	26,439
Other	56,131	46,751
	3,854,112	3,654,809

SCHEDULE OF EXPENSES PERFORMING ARTS PROGRAMMES— ADMINISTRATION AND SUPPORT SERVICES FOR THE YEAR ENDED AUGUST 31, 1985 SCHEDULE 6

	Administration		Support Services	
	1985	1984	1985	1984
	$	$	$	$
Salaries, wages and employee benefits	1,193,661	1,280,888	2,036,219	2,027,075
Travel and duty entertainment	110,627	123,399	33,745	36,907
Office expenses	19,913	17,459	214,616	283,994
Professional services and expenses	14,994	10,422	91,529	73,647
Advertising and promotion			397,649	430,339
Commissions and service charges			203,843	98,691
Warehouse rent			140,356	132,202
Interest on obligation under capital lease			19,062	27,187
Other	18,610	40,418	56,533	66,175
	1,357,805	1,472,586	3,193,552	3,176,217

SCHEDULE OF REVENUE AND EXPENSES— BOUTIQUE FOR THE YEAR ENDED AUGUST 31, 1985 SCHEDULE 7

	1985 (12 months)	1984 (10 months)
	$	$
Revenue		
Sales	97,614	55,741
Expenses		
Cost of goods sold	51,217	34,616
Gross margin	46,397	21,125
General and administration		
Salaries, wages and employee benefits	39,719	44,117
Amortization	2,677	1,650
Advertising and display	2,602	5,279
Travel	1,276	1,716
Supplies and equipment rental	638	3,846
Furniture and equipment		4,450
Other	2,763	2,265
	49,675	63,323
Total expenses	100,892	97,939
Excess of expenses over revenue	3,278	42,198

SUMMARY PAGE

NATIONAL CAPITAL COMMISSION

MANDATE

To prepare plans for and assist in the development, conservation and improvement of the National Capital Region.

BACKGROUND

Funding from Canada to the Commission is usually budgetary funding. The Commission's own revenues meet about 15 per cent of its operating expenses.

CORPORATION DATA

HEAD OFFICE	161 Laurier Avenue West 14th Floor Ottawa, Ontario K1P 6J6
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
DATE AND MEANS OF INCORPORATION	*National Capital Act* 1958 (R.S.C. 1970, C. N-3). Canada has owned this corporation since 1899 with the creation then of the Ottawa Improvement Commission (1899-1927) succeeded by the Federal District Commission (1927-1958).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Jean Pigott
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85 (restated)	1983-84	1982-83
At the end of the period				
Total Assets*	306.5	332.8	411.6	389.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	26.3	31.1	31.1
Equity of Canada	284.4	281.4	344.5	330.1
Cash from Canada in the period				
— budgetary	73.4**	97.1	86.6	82.2
— non-budgetary	nil	nil	nil	nil

* The data series on Total Assets and on Equity reflect NCC's change in accounting practice by recording depreciation; this change has lowered the book value of much of its assets from "historic cost" value to "net of depreciation" value.

** Net of sales proceeds and surplus (together, $7.6 million) which were paid to Canada.

NATIONAL CAPITAL COMMISSION

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the National Capital Commission are the responsibility of management and have been approved by members of the Commission. The financial statements have been prepared by management in accordance with generally accepted accounting principles.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that assets are safeguarded and controlled and that transactions are in accordance with the Financial Administration Act and regulations as well as the National Capital Act and By-Laws of the Commission. Internal audits are conducted to assess these systems and practices.

The members of the Commission carry out their responsibilities for the financial statements principally through an Audit Committee which consists of members of the Commission only. The Audit Committee meets periodically with management as well as with the internal and external auditors to discuss the results of audit examinations with respect to the adequacy of internal accounting controls and to review and discuss financial reporting matters. The external auditors have full access to the Audit Committee, with and without management being present.

The Commission's external auditor, the Auditor General of Canada, has examined the financial statements. He submits his report to the Minister of Public Works who is responsible for the National Capital Commission.

Jean E. Pigott
Chairman

John T. Denis
Chief Financial Officer

AUDITOR'S REPORT

THE HONOURABLE ROCH LA SALLE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheet of the National Capital Commission as at March 31, 1986 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the accounting policies relating to land, buildings and equipment as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the National Capital Act, the articles and by-laws of the Commission.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 10, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash and short-term deposits	23,209	49,893
Accounts receivable		
Federal government departments and agencies	1,472	991
Tenants and others	731	776
Operating supplies, small tools and nursery stock	682	645
Prepaid expenses	2,138	1,479
	28,232	53,784
Land, buildings and equipment (Note 4)	278,282	279,031
	306,514	332,815

LIABILITIES	1986	1985
Current		
Accounts payable and accrued liabilities	14,894	17,387
Unsettled expropriations of property	1,342	1,609
Holdbacks and deposits from contractors and others	1,352	1,580
	17,588	20,576
Long-term		
Accrued employee termination benefits	4,496	4,537
Loans from Canada (Note 5)		26,309
	4,496	30,846
EQUITY		
Equity of Canada	284,430	281,393
	306,514	332,815

Approved by the Commission:

JEAN E. PIGOTT
Chairman

A. G. MARTIN
Commissioner

NATIONAL CAPITAL COMMISSION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Expenses		
Planning and development	12,838	19,032
Real asset management	44,904	45,144
Public activities	9,949	10,005
Administration	15,308	16,439
	82,999	90,620
Revenues		
Property	8,822	8,184
Interest	1,921	2,959
Net gains on disposal of land, buildings and equipment	364	1,482
Other	1,522	1,233
	12,629	13,858
Net cost of operations	70,370	76,762
Parliamentary appropriations (Note 6)	81,026	97,055
Less: appropriations used to acquire land, buildings and equipment	11,462	17,341
	69,564	79,714
Excess (deficiency) of parliamentary appropriations over net cost of operations	(806)	2,952

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Balance at beginning of year as previously reported	377,346	347,433
Adjustment to record accumulated depreciation to beginning of year (Note 3)	(95,953)	(86,333)
Balance as restated	281,393	261,100
Excess (deficiency) of parliamentary appropriations over net cost of operations	(806)	2,952
Parliamentary appropriations to acquire land, buildings and equipment	11,462	17,341
Payments of funds to Canada (Note 10 b)	(7,619)	
Balance at end of the year	284,430	281,393

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Operating activities		
Excess (deficiency) of parliamentary appropriations over net cost of operations	(806)	2,952
Items not involving cash		
Depreciation	9,316	9,620
Net gains on disposals of land, buildings and equipment	(364)	(1,482)
Increase (decrease) in accrued employee termination benefits	(41)	137
	8,105	11,227
Increase in non-cash operating working capital		
Accounts receivable	(436)	(59)
Inventories	(37)	42
Prepaid expenses	(659)	(433)
Accounts payable and accrued liabilities	(2,493)	(7,174)
Unsettled expropriations	(267)	(56)
Holdbacks and deposits	(228)	425
	(4,120)	(7,255)
Cash provided by operating activities	3,985	3,972
Investing activities		
Acquisition of land, buildings and equipment	(11,462)	(17,341)
Proceeds on disposal of land, buildings and equipment	3,259	5,457
Cash used in investing activities	(8,203)	(11,884)
Cash before financing	(4,218)	(7,912)
Financing activities		
Parliamentary appropriations to acquire land, buildings and equipment	11,462	17,341
Repayment of loans from Canada (Note 5)	(26,309)	(4,795)
Payment of funds to Canada (Note 10 b)	(7,619)	
Cash provided by (used in) financing activities	(22,466)	12,546
Increase (decrease) in cash	(26,684)	4,634
Cash and short-term deposits at beginning of year	49,893	45,259
Cash and short-term deposits at end of year	23,209	49,893

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and objectives

The National Capital Commission was established by the National Capital Act, 1958. The Commission is a Crown corporation without share capital named in Schedule C, Part I to the Financial Administration Act and is an agent corporation. The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

2. Significant accounting policies

(a) Depreciation

Depreciation is calculated on the straight-line method based on the estimated useful life of the assets, as follows:

Buildings	20 years
Roads and Bridges	25 years
Park Landscaping and improvement	25 years
Festival Equipment	5 years
Equipment	7 to 15 years
Vehicles	4 to 7 years
Equipment and vehicle attachments	10 years

NATIONAL CAPITAL COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

(b) Operating supplies, small tools and nursery stock

Operating supplies and small tools are carried at cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, balling and packaging expenses.

(c) Pension plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are made by both the employees and the Commission on an equal basis. Contributions with respect to current service are expensed in the current period.

(d) Employee termination benefits

Severance pay generally accrues to employees over their service period, and is payable on their separation or retirement. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Changes in accounting policies

On September 1, 1984, the Government proclaimed amendments to the Financial Administration Act which, inter alia, require that the Commission prepare its financial statements in accordance with generally accepted accounting principles. The Commission has reviewed its accounting policies and systems and has altered them to comply with the requirements of the Act for the 1985-86 fiscal year. The changes include:

(i) depreciating buildings and equipment and reflecting the depreciation expense in the statement of operations. Previously no depreciation was recorded.

(ii) including gains and losses on disposal of land, buildings and equipment in the statement of operations. Previously they were credited or charged directly to equity.

(iii) excluding capitalized expenditures from the statement of operations where they were previously recorded.

The net effect of these changes is to reduce the excess of parliamentary appropriations over net cost of operations by $8.952 million (1985—$7.998 million).

4. Land, buildings and equipment

	1986			1985
	Historical Cost	Accumulated Depreciation	Net Book Value	Net Book Value
	(in thousands of dollars)			
Land and Buildings				
Greenbelt	54,650	15,003	39,647	39,374
Parkways	70,581	30,281	40,300	40,225
Parks	44,690	12,866	31,824	30,565
Bridges and approaches	25,671	11,465	14,206	14,537
Historical sites	15,499	7,029	8,470	8,833
Recreational facilities	13,397	4,330	9,067	8,851
Rental properties	135,514	10,296	125,218	125,751
Unsettled expropriations	1,342		1,342	1,609
Administrative and service buildings	10,417	5,237	5,180	5,577
	371,761	96,507	275,254	275,322
Less provision for transfers at less than cost*	2,070		2,070	2,080
	369,691	96,507	273,184	273,242
Equipment				
Equipment	4,161	2,920	1,241	1,535
Furniture	5,647	3,373	2,274	3,036
Vehicles	3,230	2,235	995	766
Antiques and works of art	823	235	588	452
	13,861	8,763	5,098	5,789
	383,552	105,270	278,282	279,031

* Provision for transfers at less than cost pertains to property to be transferred in accordance with agreements with the Province of Quebec, for lands to be given free of charge for approaches to the MacDonald-Cartier Bridge and for the transfer for $1 of lands to be used as a right-of-way for Highway 550.

5. Loans from Canada

The Commission purchased certain real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans authorized by Parliament, upon terms and conditions approved by the Governor-in-Council. Interest on those loans was payable semi-annually at rates varying from 5.0% to 9.0% and averaging 7.1% (1985—6.7%). Interest expense in the year ended March 31, 1986 amounted to $0.6 million (1985—$2.1 million). In July 1985, the Commission repaid all outstanding loans consisting of the principal, $26.3 million, and applicable interest due, $0.6 million. No further loan funds have been drawn from Canada.

NATIONAL CAPITAL COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

6. Parliamentary appropriations

	1986				1985
	Operating	Capital	Grants and Contributions	Total	Total
	(in thousands of dollars)				
Expenditures	56,656	20,589	7,941	85,186	99,963
Revenue	11,881	748		12,629	13,858
Net expenditures	44,775	19,841	7,941	72,557	86,105
Parliamentary appropriations	43,636	30,945	6,445	81,026	97,055
Excess (deficiency) of Parliamentary appropriations over net expenditures	(1,139)	11,104	(1,496)	8,469	10,950
Items not requiring an outlay of funds					
Depreciation				(9,316)	(9,620)
Provision for employee benefits and vacation pay				41	(137)
Adjustment to restate 1985 expenditures on a basis comparable to 1986					1,759
Excess (deficiency) of Parliamentary appropriations over net cost of operations as reported				(806)	2,952

7. Commitments

(a) Subject to funds being authorized by Parliament, the Commission is committed to make contributions to other levels of government and other authorities as follows:

(i) Province of Quebec, one-half of the cost of a road network within the National Capital Region. The Commission's commitment is $131.7 million, of which $122.6 million has been expended.

(ii) Regional Municipality of Ottawa-Carleton, one-half of the cost of a new bridge across the Rideau River in the Hunt Club Road-Knoxdale Road Area. The Commission commitment is $7.0 million, of which $5.5 million has been expended.

(iii) The Outaouais Regional Community Transit Commission and the Ottawa-Carleton Regional Transit Commission, a total of $1.6 million annually to the end of 1988 to assist in the provision of interprovincial transit service in the National Capital Region.

(b) The Province of Quebec has expropriated certain lands at Laurier Park on behalf of the Commission. A sum of $0.4 million has been paid on account and the remaining amount of $1.25 million will be payable to the province in exchange for appropriate title documents.

(c) The Commission has entered into agreements for computing services and leases of equipment and office space. Annual payments under these agreements are approximately as follows:

	(in thousands of dollars)
1986-87	1,610
1987-88	243
1988-89	2
1989-90	
	1,855

8. Contingencies

(a) Claims

Claims and potential claims have or may be made against the Commission totalling approximately $26.1 million for alleged wrongful termination of certain agreements, for alleged damages and other matters but are not reflected in the accounts. The final outcome of these claims is not determinable. However, in the opinion of management and legal counsel, the position of the Commission is defensible and any payments required to settle these claims will not materially affect the financial position of the Commission. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

(b) Agreement with the Province of Ontario

In 1961 the Commission entered into an agreement whereby the Province of Ontario established and maintains 2,654 hectares (6,557 acres) of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenues, or the Province will pay the Commission the excess of revenues over expenditures. At March 31, 1985, expenditures exceeded receipts by $1.0 million, and are not reflected in the accounts of the Commission.

(c) Exchange of land with Department of National Defence

In July 1985, the Commission, with the approval of the Governor in Council, agreed to exchange certain lands with the Department of National Defence. Although these transactions are to be undertaken at nominal amounts, the value of land to be received by the Commission exceeds the value of land to be transferred to the Department of National Defence by $2.8 million. A condition of the agreement stipulates that, should the Department of National Defence identify Commission-owned land which is surplus to the Commission's needs, the Commission is to transfer land up to a value of $2.8 million to the Department at nominal cost. This transaction is not reflected in the accounts of the Commission.

9. Subsequent events

In April 1986, the Commission, with the approval of the Governor in Council, agreed to exchange certain lands with the Department of Public Works. Part of the land which the Commission is to receive must be subsequently transferred to the Province of Quebec at nominal value under an agreement with the province to improve the road system in the Quebec portion of the National Capital Region. The potential cost of this transaction is $0.7 million and no provision for it has been made in the accounts of the Commission.

10. Other matters

(a) The Treasury Board of Canada has restricted the use of accumulated excess revenue over expenditures arising from operations and payments of grants and contributions. As of March 31, 1986, these restricted funds amounted to $4.6 million.

(b) During the year, the Commission paid to Canada $0.1 million which were in excess of the Commission's needs and $1.5 million which represented the proceeds of disposal of land.

(c) On March 26, 1986, the Treasury Board of Canada approved the transfers of properties at Laurier Park, Nepean Point and near Billings Bridge from the National Capital Commission to the Department of Public Works. The transfer is subject to Governor in Council approval.

11. Comparative figures

Certain comparative figures have been restated to conform to current presentation.

SUMMARY PAGE

NORTHERN CANADA POWER COMMISSION

MANDATE

To plan, construct and operate, on a self-sustaining basis, public utilities in the Northwest Territories and the Yukon Territory and, subject to approval of the Governor in Council, elsewhere in Canada. To maintain separate rate zones for each of the territories.

BACKGROUND

Since incorporation in 1948, NCPC has acquired or installed power generation and distribution facilities in Yukon and the Northwest Territories. Several mining companies and private utilities also supply electric power north of 60°. In 1982, NCPC's largest single industrial customer in the Yukon, Cyprus Anvil, suspended its mining operation at Faro. This mine was reopened in part during 1986 but since, in the interim, the Commission suffered financial losses on its Yukon operations, Canada waived interest payable on some of its loans. In contrast, operations in the Northwest Territories continue to yield a financial surplus due to relatively stable demand for power there.

In 1985, the federal government announced its intention to transfer responsibility for NCPC to the North.

CORPORATION DATA

HEAD OFFICE	7909 - 51st Avenue P.O. Box 5700 Station L Edmonton, Alberta T6C 4J8
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Bill McKnight, P.C., M.P.
DEPARTMENT	Indian Affairs and Northern Development
DATE AND MEANS OF INCORPORATION	In 1948, by the *Northwest Territories Power Commission Act* (amended as *Northern Canada Power Commission Act*, R.S.C. 1970, C. N-21)
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	John W. Beaver
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85 (restated)	1983-84	1982-83
At the end of the year				
Total Assets	268.7	271.8	270.4	251.7
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	236.9	241.0	249.9	239.6
Equity of Canada	9.5	14.8	8.9	3.1
Cash from Canada in the period				
— budgetary	nil	nil	negl.	negl.
— non-budgetary	3.9	5.0	20.1,net	37.0

NORTHERN CANADA POWER COMMISSION

AUDITOR'S REPORT

THE HONOURABLE DAVID E. CROMBIE, P.C., M.P.
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1986 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the accounting change for property and equipment in service as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Northern Canada Power Commission Act, and the by-laws of the Commission.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Property and equipment		
In service (Note 4)	221,226	228,806
Projects under construction	176	529
	221,402	229,335
Current		
Cash and term deposits	17,718	14,282
Accounts receivable		
Utilities	14,282	12,177
Other	771	2,390
Inventories		
Fuel and lubricants	11,570	11,239
Other supplies	2,982	2,382
	47,323	42,470
	268,725	271,805

LIABILITIES	1986	1985
Long-term		
Loans from Canada (Note 5)	224,839	231,336
Deferred credit		
Contributions in aid of construction	4,230	4,286
Current		
Due to Canada		
Overdue principal and related interest (Note 5)	9,583	
Current portion of long-term loans	10,214	9,653
Accounts payable	8,288	9,819
Employee leave and termination benefits	1,843	1,660
Contractors' holdbacks	189	251
	30,117	21,383
	259,186	257,005
EQUITY OF CANADA		
Contingency reserve	5,635	5,635
Retained earnings	3,904	9,165
	9,539	14,800
	268,725	271,805

Approved by the Commission:

JACK BEAVER
Chairman and Chief Executive Officer

HILDA WATSON
Member

NORTHERN CANADA POWER COMMISSION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Revenues		
Sale of power	80,457	80,128
Sale of heat	6,825	6,601
Other	1,482	1,414
	88,764	88,143
Expenses		
Operations and maintenance	54,577	53,051
Depreciation	11,070	10,118
Engineering and general administration (Note 6)	6,854	5,956
	72,501	69,125
Income from operations	16,263	19,018
Interest (Note 7)	21,524	13,143
Net (loss) income for the year	(5,261)	5,875
Retained earnings		
At beginning of the year	9,165	8,925
Transfer to contingency reserve		(5,635)
At end of the year	3,904	9,165

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986	1985
Funds provided		
Operations		
Reported net income (adjusted for depreciation)	5,809	15,993
Overdue interest	7,762	
Decrease (increase) in trade balances	(1,896)	70
Increase in inventories	(931)	(223)
	10,744	15,840
Insurance proceeds Inuvik fire loss		6,864
Long-term loans from Canada	3,900	5,000
Disposals of property and equipment	847	453
Total funds provided	15,491	28,157
Funds applied		
Repayment of long-term debt	8,015	13,876
Additions to property and equipment	4,040	12,344
Total funds applied	12,055	26,220
Net funds provided	3,436	1,937
Funds at beginning of the year (cash and term deposits)	14,282	12,345
Funds at the end of the year	17,718	14,282

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and objective

The Northern Canada Power Commission, formerly the Northwest Territories Power Commission established in 1948, is a Crown corporation named in Schedule C, Part I, to the Financial Administration Act and operates under the Northern Canada Power Commission Act. The Commission is exempt from income tax.

The objective of the Commission is to provide utility services on a self-sustaining basis in the Northwest Territories, the Yukon Territory and, with the approval of the Governor in Council, elsewhere in Canada.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year. A summary of the significant accounting policies of the Commission is as follows:

Property and equipment

Property and equipment, including that donated to the Commission by Canada and others, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct costs of goods and services, capital project costs include interest at prevailing rates on loan funds used to finance construction during the construction period and a share of engineering and general administration expense which is directly attributable to the projects.

Losses on disposal of property and equipment resulting from exceptional circumstances such as the disposal of assets which have not entered the production cycle, are written off to operations in the year that the losses are recognized. For normal retirements, the cost of property and equipment retired less disposal proceeds is charged or credited to accumulated depreciation with no gain or loss being reflected in operations.

Depreciation

Depreciation of property and equipment, financed by loans from Canada, in service prior to March 31, 1977, excluding the Head Office building, is calculated as an amount equivalent to the principal portion of the repayment of the associated loan. The loans are being repaid by the annuity method over the estimated economic life of the assets. Property and equipment, financed by loans from Canada and placed in service subsequent to March 31, 1977, the Head Office building, property and equipment purchased from internally generated funds, and donated plants and extensions, are depreciated on the straight-line method.

Depreciation rates for the various classes of assets are based on their estimated economic lives, which for the principal classes of assets are:

Hydroelectric plants	30 - 50 years
Diesel engines and associated equipment	10 - 15 years
Fuel storage equipment	20 years
Buildings	20 - 30 years
Heating systems	20 years
Transmission and distribution systems	20 - 30 years
Office and general equipment	5 - 15 years
Motor vehicles	4 years

Deferred credit

Deferred credit represents contributions from Canada and others to aid the construction and acquisition of property and equipment, and is amortized over the estimated economic lives of the respective donated property and equipment.

Inventories

Inventories are valued at average cost. Provision is made for any decline in value of slow-moving inventory.

Contingency reserve

Order in Council P.C. 1980-1989 of July 24, 1980 authorizes the Commission to establish a contingency reserve which is not to exceed $10 million to provide for extraordinary losses not covered by the rate structure. A contingency allowance based on 4% of utility sales was authorized for inclusion in the rate structure, to be used first to recover prior period deficits and then to build up a reserve. Transfers to the reserve are made annually of up to 4% of utility sales, or the net income for the year should it be less, until the authorized limit is reached, on a Commission wide basis.

NORTHERN CANADA POWER COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Commission. These contributions represent the total liability of the Commission and are recognized in the accounts on a current basis.

Grants in lieu of taxes

Grants in lieu of taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

3. Accounting change

Donated property and equipment which were previously written off against contributions, have been restated to better reflect the assets employed in an earning capacity. The comparative figures for March 1985 have been restated to be consistent with those for the year ended March 31, 1986.

4. Property and equipment in service

	1986	1985 (Restated)
	(in thousands of dollars)	
Electric power plants	245,164	242,957
Transmission and distribution systems	43,724	44,129
Other utilities	3,687	3,686
Staff accommodation	3,891	4,046
Warehouses, motor vehicles and general facilities	8,223	8,020
	305,509	302,838
Less: accumulated depreciation	84,283	74,032
	221,226	228,806

5. Loans from Canada

The Commission receives funds for capital expenditures by way of interest-bearing loans from Canada. Interest at prevailing rates is accrued during the course of construction of a project and added to the amount borrowed. The total loan, including accrued interest is repaid on terms and conditions as approved by Governor in Council.

The Commission also received a working capital loan of $7,500,000 in 1979. Terms and conditions provide for principal repayment by 10 equal annual instalments of $750,000 commencing on March 31, 1990. The loan is interest free but should any instalment become due and unpaid, interest at the then current rate is applicable until the date of payment.

At March 31, 1986, loans for capital expenditures carried interest at rates ranging from 4% to 15.625%, with a weighted average interest rate of 10.168% (1985—10.135%). Borrowings during the year were at an average interest rate of 10.5% (1985—11.625%).

Loans from Canada mature as follows:

	(in thousands of dollars)
1987	10,214
1988	10,652
1989	10,769
1990	11,320
1991	11,654
1992-2024	180,444
	235,053
Less: current portion	10,214
	224,839

As a result of past performance, the Commission expected an interest waiver due to the under-utilization of the Whitehorse hydro system in the 1985-86 fiscal year, which did not materialize. As at March 31, 1986, the Yukon Territory rate zone, incurred a loss of $9,751,000, and consequently the Commission was unable to pay principal and related interest totalling $9,583,000 which fell due, and remain unpaid.

The Commission expects the trend of losses to continue in the Yukon Territory rate zone in 1987. Furthermore, the Commission, pursuant to Section 3(9) of its Act, acquired in April 1986, additional generating facilities at Faro, Yukon Territory, at a price of $7,000,000 which is $5,929,000 above the estimated market value. With this loss, and the potential deficit in this rate zone, the Commission estimates that it will be unable to pay principal and related interest of $12,538,000 in 1987.

6. Engineering and general administration expense

Engineering and general administration expense is net of $287,000 (1985—$453,000) allocated to capital projects.

7. Interest

	1986	1985
	(in thousands of dollars)	
Interest on long-term loans	23,699	24,484
Income from term deposits and receivables	2,175	2,247
	21,524	22,237
Interest waiver		9,094
	21,524	13,143

8. Commitments

At March 31, 1986, the estimated committed cost to complete capital projects, including the generating facilities described in Note 5, is approximately $8,373,000 (1985—$741,000).

9. Segmentation

The Commission operates predominantly as one industry, that being the generation and distribution of electric power. Most expenses are directly attributable to the geographic rate zones, and common expenses are allocated among the rate zones. Identifiable assets are those assets that are used in the operation of each rate zone. Corporate assets are primarily the property in Edmonton, cash and term deposits.

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

	1986	1985
	(in thousands of dollars)	
Revenues		
Northwest Territories	74,965	73,840
Yukon Territory	13,281	13,871
Field, B.C.	518	432
	88,764	88,143
Net income (loss)		
Northwest Territories	4,354	5,767
Yukon Territory	(9,751)	
Field, B.C.	136	108
	(5,261)	5,875
Identifiable assets		
Northwest Territories	127,601	130,978
Yukon Territory	121,685	125,151
Field, B.C.	176	184
Corporate	19,263	15,492
	268,725	271,805
Depreciation expense		
Northwest Territories	7,185	6,419
Yukon Territory	3,759	3,571
Field, B.C.	13	12
Corporate	113	116
	11,070	10,118
Capital expenditures		
Northwest Territories	3,454	11,491
Yukon Territory	523	834
Field, B.C.		
Corporate	63	19
	4,040	12,344

10. Devolution

On November 5, 1985, the Minister of Indian Affairs and Northern Development agreed to a Memorandum of Understanding with the territorial ministers representing the Governments of the Northwest Territories and the Yukon Territory, to transfer Northern Canada Power Commission to the territorial governments. The target date for completion of the process of devolution is March 31, 1987. The terms and conditions of the transfer had not been determined at the time of preparation of these financial statements.

11. Related party transactions

In addition to the transactions described in Notes 5 and 7, the Commission has significant transactions with the Government of Canada and its agencies, as well as with territorial and municipal governments of the Northwest Territories and the Yukon Territory. These transactions and resulting balances comprise:

	1986	1985
	(in thousands of dollars)	
Sale of power and heat	43,957	43,492
Purchase of fuel	8,956	8,932
Contributions to the Public Service Superannuation Plan	711	678
Treasury Bills and accrued interest	10,212	11,545
Accounts receivable	4,845	5,261
Accounts payable	2,203	3,015

Furthermore, the Commission receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice of Canada.

SUMMARY PAGE

PACIFIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety an efficient pilotage service within designated waters in and around British Columbia.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships tnat are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	300-1199 West Hastings Street Vancouver, British Columbia V6E 4G9
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Established pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52) which was proclaimed to come into force on February 1, 1972.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	R.A. Hubber-Richard
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984	1983	1982
At the end of the year				
Total Assets	5.0	4.4	4.5	3.9
Obligations to the private sector	nil	nil	nil	0.3
Obligations to Canada	0.1	0.1	0.1	0.1
Equity of Canada	2.8	2.6	2.5	1.8
Cash from Canada for the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

PACIFIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Pacific Pilotage Authority as at December 31, 1985 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 12, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash	1,499	805
Accounts receivable	2,508	2,512
Prepaid expenses	29	82
	4,036	3,399
Property and equipment (Note 3)	927	988
	4,963	4,387

LIABILITIES	1985	1984
Current		
Accounts payable and accrued liabilities	1,608	1,244
Obligations under capital lease (Note 4)	26	24
	1,634	1,268
Long-term		
Accrued employee termination benefits	443	416
Obligations under capital lease (Note 4)	57	83
	500	499
	2,134	1,767
EQUITY OF CANADA		
Contributed capital	806	806
Retained earnings	2,023	1,814
	2,829	2,620
	4,963	4,387

Approved by the Authority:

R. A. HUBBER-RICHARD
Chairman

M. FELLIS
Member

PACIFIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Revenues		
Pilotage charges	21,859	20,024
Interest and other income	90	97
	21,949	20,121
Expenses		
Contract pilots' fees	15,041	13,752
Operating costs of pilot boats	2,347	2,225
Transportation and travel	1,912	1,709
Staff salaries and benefits	1,017	905
Pilots' salaries and benefits	638	624
Depreciation	175	175
Rentals	137	78
Professional and special services	126	152
Computer software costs	125	249
Utilities, materials and supplies	99	69
Communications	77	64
Repairs and maintenance	28	13
Interest on capital lease	6	10
Other	12	1
	21,740	20,026
Net income for the year	209	95

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Appropriated		
Balance at beginning and end of the year	500	500
Unappropriated		
Balance at beginning of the year	1,314	1,219
Net income for the year	209	95
Balance at end of the year	1,523	1,314
	2,023	1,814

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Funds provided		
Operations		
Net income for the year	209	95
Items not affecting funds		
Depreciation	175	175
Employee termination benefits	27	(4)
Loss on sale of property and equipment	11	
	422	266
Funds applied		
Additions to property and equipment	125	114
Decrease in long-term obligations under capital lease	26	24
	151	138
Increase in working capital	271	128
Working capital at beginning of the year	2,131	2,003
Working capital at end of the year	2,402	2,131

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Nature of activities

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local association of licensed pilots.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Capital leases

Under the terms of certain lease agreements the Authority assumes the rights and obligations of ownership. These leases are treated as capital leases. An asset and an obligation are recorded at an amount equal to the market value of the asset at the beginning of the lease. The obligation is reduced each year by the principal portion of the lease payments and the interest portion is charged to expense.

Depreciation

Depreciation of property and equipment is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

	Years
Buildings	20
Pilot boats	20
Equipment	5 and 10
Leasehold improvements	7 and 15

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Contributed capital

Amounts representing the values assigned to property and equipment transferred from Canada in 1972 and the cost of any property and equipment financed from parliamentary appropriations are shown as contributed capital.

Retained earnings

Amounts are appropriated from time to time by the Authority to provide for extraordinary costs arising from renewal or acquisition of fixed assets and for contingencies.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

PACIFIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

3. Property and equipment

	1985	1984
	(in thousands of dollars)	
Buildings	40	40
Pilot boats	1,142	1,142
Equipment	718	661
Leasehold improvements	129	98
	2,029	1,941
Accumulated depreciation	1,102	953
	927	988

The above assets include property and equipment under capital leases at a total value of $276,000 (1984—$276,000) less accumulated depreciation of $179,000 (1984—$166,000).

4. Obligations under capital lease

	1985	1984
	(in thousands of dollars)	
Total minimum payments under 8% lease agreement with Canada for pilot boat, due April 1988, payable in blended annual payments of $32,000	97	129
Amount representing interest	(14)	(22)
Balance of the obligations	83	107
Current portion	(26)	(24)
Long-term portion	57	83

Upon maturity of the lease, the Authority has the option to purchase the pilot boat for $1.

5. Commitments

The Authority has a long-term lease obligation for office accommodation aggregating $1,079,680 for the period from January 1, 1986 to December 31, 1999 at a base annual rent of $77,120. The obligation also calls for pro-rata share of operating costs estimated at $45,000 for 1986.

The Authority has an operating lease agreement for the services of a manned pilot boat with a guaranteed annual rental of $58,000 to 1990, plus operating expenses. There is an option to purchase the boat, at any time, at a price to be determined when the option is exercised.

SUMMARY PAGE

PÊCHERIES CANADA INC.

MANDATE

PCI is a holding company.

BACKGROUND

Incorporated in February 1984 and made a parent Crown corporation on February 27, 1985, PCI owns 87 per cent of the issued shares of the fish processing corporation, Pêcheries Cartier, Inc. After its reorganization and recapitalization as part of the federal government's initiatives in support of Atlantic fisheries, it was sold to Purdel, a cooperative, on April 18, 1986.

CORPORATION DATA

HEAD OFFICE	1155 Dorchester Blvd. W. Suite 3900 Montreal, Quebec H3B 3V2
STATUS	Sold to private sector interest.
DATE AND MEANS OF INCORPORATION	By letters patent, February 27, 1984, under the *Canada Business Corporations Act*

FINANCIAL SUMMARY ($ million) The financial year ends December 31.

	January 1, 1986 to April 18, 1986	January 1, 1985 to December 31, 1985	March 5, 1984 to December 31, 1984 (restated)
At the end of the period			
Total Assets	11.6	15.9	19.7
Obligations to the private sector	nil	3.3	2.1
Obligations to Canada	nil	nil	nil
Shareholders equity	7.8	8.7	12.9
Cash from Canada in the period			
—budetgary	nil	nil	31.5
—non-budgetary	nil	nil	nil

PÊCHERIES CANADA INC.

(Since the audited financial statements are not available in English, here is the French version)

RAPPORT DES VÉRIFICATEURS

AUX ADMINISTRATEURS
PÊCHERIES CANADA INC.

Nous avons vérifié le bilan consolidé de Pêcheries Canada Inc. au 18 avril 1986, ainsi que les états consolidés périodiques des résultats et déficit et de l'évolution de la situation financière pour la période du 1er janvier au 18 avril 1986. Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues et a comporté par conséquent les sondages et autres procédés que nous avons jugés nécessaires dans les circonstances.

À notre avis, ces états financiers consolidés périodiques présentent fidèlement la situation financière de la société au 18 avril 1986, ainsi que les résultats de son exploitation et l'évolution de sa situation financière pour la période terminée à cette date selon les principes comptables généralement reconnus, appliqués de la même manière qu'au cours de l'exercice précédent.

Comptables agréés
Raymond, Chabot, Martin, Paré & Associés
Coopers & Lybrand

Montréal, Canada
le 21 mai 1986

BILAN CONSOLIDÉ AU 18 AVRIL 1986

ACTIF	1986
	$
Actif à court terme	
Encaisse	256,185
Débiteurs (note 3)	780,127
Impôts sur le revenu à recevoir	309,644
Stocks (note 4)	282,707
Frais payés d'avance	359,454
Encaissements sur les placements	978,724
	2,966,841
Placements	
Prêts hypothécaires (note 5)	580,223
Participations et avances dans une filiale et une compagnie satellite (note 6)	816,216
	1,396,439
Encaissements disponibles à court terme	978,724
	417,715
Immobilisations (note 7)	
Coût	11,788,608
Amortissement accumulé	3,674,529
	8,114,079
Autres postes	
Participations et dépôts, au coût	107,030
	11,605,665

PASSIF	1986
	$
Passif à court terme	
Comptes fournisseurs et frais courus	466,624
Emprunt d'un organisme gouvernemental, 13%, sans modalités de remboursement	104,490
Crédits reportés	268,761
Participations minoritaires	3,000,000
	3,839,875
AVOIR DES ACTIONNAIRES	
Capital-actions (note 8)	31,499,900
Déficit	23,734,110
	7,765,790
	11,605,665

Les notes complémentaires font partie intégrante des états financiers consolidés périodiques.

PÊCHERIES CANADA INC.—*Continued*

RÉSULTATS ET DÉFICIT CONSOLIDÉS POUR LA PÉRIODE DU 1er JANVIER AU 18 AVRIL 1986

	1986
	$
Ventes	1,010,392
Coût des marchandises vendues	
Stocks au début	1,160,691
Coût de fabrication	409,786
	1,570,477
Stocks à la fin	282,707
	1,287,770
Perte brute	277,378
Frais de vente	137,651
Frais d'administration	517,805
Frais d'opérations	77,676
Frais financiers (dont $3,443 sur la dette à long terme)	71,125
	804,257
Autres revenus	111,833
	692,424
Perte avant participation dans le bénéfice net d'une compagnie satellite	969,802
Participation dans le bénéfice net d'une compagnie satellite	18,000
Perte avant postes extraordinaires	951,802
Postes extraordinaires	
Perte au titre des activités abandonnées	42,207
Perte dans une filiale à la suite de l'abandon de ses activités	54,286
Gain relatif à l'ancienne Fédération des pêcheurs unis du Québec	(109,458)
	(12,965)
Perte nette	938,837
Déficit au début de la période	22,795,273
Déficit à la fin de la période	23,734,110

Les notes complémentaires font partie intégrante des états financiers consolidés périodiques.

ÉVOLUTION DE LA SITUATION FINANCIÈRE CONSOLIDÉE POUR LA PÉRIODE DU 1er JANVIER AU 18 AVRIL 1986

	1986
	$
Exploitation	
Perte avant postes extraordinaires	(951,802)
Éléments hors caisse	
Profit sur la vente d'immobilisations	(5,411)
Amortissement des immobilisations	15,966
Radiation d'immobilisations	14,401
Participation dans le bénéfice net d'une compagnie satellite	(18,000)
Éléments du fonds de roulement	4,500,430
Provenance des liquidités relatives aux opérations normales	3,555,584
Gain relatif à l'ancienne Fédération des pêcheurs unis du Québec	109,458
Perte au titre des activités abandonnées	(42,207)
Provenance des liquidités	3,622,835
Investissement	
Encaissements sur les placements	55
Immobilisations	(13,095)
Avances à une filiale	(129,793)
Avances à une compagnie satellite	(33,547)
Cession d'immobilisations	30,581
Diminution des autres postes	21,396
Augmentation des crédits reportés	1,020
Utilisation des liquidités	(123,383)
Augmentation de la trésorerie	3,499,452
Trésorerie au début	(3,243,267)
Trésorerie à la fin	256,185

Les notes complémentaires font partie intégrante des états financiers consolidés périodiques.

NOTES COMPLÉMENTAIRES AU 18 AVRIL 1986

1. Statut et nature des activités

Constituée en vertu de la Loi sur les sociétés commerciales canadiennes, Pêcheries Canada Inc. est assujettie à la Loi sur l'administration financière et, en plus d'être un agent de Sa Majesté du Chef du Canada, elle est la propriété exclusive de la Couronne du Canada.

Depuis sa constitution, la société a comme but principal de détenir les actions de Pêcheries Cartier Inc.

2. Énoncé des conventions comptables

Principes de consolidation

Les états financiers consolidés périodiques incluent les comptes de la compagnie et de sa filiale Pêcheries Cartier Inc.

Stocks

Les stocks sont évalués au moindre du coût et de valeur de réalisation nette, le coût étant déterminé selon la méthode du coût moyen.

Immobilisations

Les immobilisations sont présentées à leur coût d'origine et sont amorties en fonction de leur durée probable d'utilisation selon la méthode de l'amortissement linéaire aux taux annuels suivants:

Bâtiments et pavages	2½% à 10%
Matériel d'usine	12½% à 20%
Matériel, mobilier, agencements et améliorations locatives	20%
Matériel roulant	30%

Les immobilisations relatives aux usines n'ont pas été amorties pour la période du 1er janvier au 18 avril 1986 parce que la saison de pêche n'avait pas encore débuté.

Crédits reportés

Les montants relatifs aux crédits d'impôt à l'investissement remboursables sont imputés au compte crédits reportés et sont amortis au même rythme que l'amortissement des immobilisations pour lesquelles les crédits d'impôt à l'investissement ont été comptabilisés.

Conversion des devises étrangères

Les comptes en devises étrangères sont convertis en dollars canadiens selon la méthode temporelle, comme suit:

L'encaisse, les comptes clients et les comptes fournisseurs sont convertis au taux de change en vigueur à la date du bilan;

Les ventes et les achats sont convertis au taux de change en vigueur aux dates de transaction.

3. Débiteurs

	$
Comptes clients (dont $27,711 d'une compagnie satellite)	116,787
Avances aux pêcheurs	57,249
Sommes à recevoir relatives à l'ancienne Fédération des pêcheurs unis du Québec	
Syndic	538,291
Autres débiteurs	67,800
	780,127

Certaines avances aux pêcheurs sont garanties par des hypothèques maritimes de premier et de deuxième rang.

4. Stocks

	$
Produits finis	7,269
Fournitures et emballage	183,056
Autres	92,382
	282,707

PÊCHERIES CANADA INC.—*Continued*

NOTES COMPLÉMENTAIRES
AU 18 AVRIL 1986—*Fin*

5. Prêts hypothécaires

	$
Prêt hypothécaire de premier rang d'une filiale en propriété exclusive, sans intérêt, encaissable en 1986	377,200
Prêt hypothécaire de premier rang, taux d'intérêt variable, échéant en 1989	203,023
	580,223

6. Participations et avances dans une filiale et une compagnie satellite

	Degré de propriété	Coût	Valeur de consolidation	Avances	Total
	%	$	$	$	$
Filiale					
Chantier maritime de Gaspé Inc.[a]	100	432,915	1	567,059	567,060[b]
Compagnie satellite					
Pêcheries Atlantiques du Québec Inc.	49	106,990	192,020	57,136	249,156
			192,021	624,195	816,216

a) Les états financiers n'ont pas été consolidés puisque la filiale a cessé ses activités et que ses éléments d'actif feront l'objet d'une vente au cours de l'année 1986. Le coût du placement dans la filiale et l'avance à cette même filiale ont respectivement fait l'objet d'une réduction de $432,914 et de $979,286.

b) Encaissable en 1986.

7. Immobilisations

	Coût	Valeur comptable nette
	$	$
Terrains	66,438	66,438
Bâtiments et pavages	5,749,651	4,690,131
Matériel d'usine	5,121,577	2,913,674
Matériel, mobilier et agencements de bureau	208,759	108,821
Matériel roulant	355,494	63,586
Améliorations locatives	35,935	20,675
Valeur nette estimative des installations abandonnées	250,754	250,754
	11,788,608	8,114,079

8. Capital-actions

	$
Autorisé	
Nombre illimité d'actions ordinaires sans valeur nominale	
Émis et payé	
2,879,999 actions	31,499,900

9. Emprunts de banque

Les créances et les stocks sont affectés à la garantie d'emprunts de banque éventuels.

10. Impôts sur le revenu

L'avantage fiscal provenant des pertes comptables n'est pas inscrit aux états financiers. Ces pertes susceptibles de réduire les impôts futurs s'élèvent à environ $20,953,000 ($8,809,000 au provincial) et se détaillent comme suit:

Montant des pertes fiscales à reporter dans les délais suivants:

	Fédéral	Provincial
	$	$
1987	397,000	397,000
1990	798,000	798,000
1991	5,381,000	341,000
1992	5,108,000	
1993	1,009,000	1,009,000
	12,693,000	2,545,000
Montant des écarts temporaires à reporter sur une période indéterminée	7,900,000	6,264,000
	20,593,000	8,809,000

La société bénéficie aussi de pertes en capital pour lesquelles l'avantage fiscal y afférent n'a pas été comptabilisé. Ces pertes au montant de $1,412,000 pourront être appliquées contre des gains en capital éventuels.

De plus, la société dispose de crédits d'impôt à l'investissement de $4,255,000 dont elle pourra se prévaloir dans les délais suivants:

	$
1986	345,000
1987	80,000
1988	112,000
1991	3,051,000
1992	662,000
1993	5,000
	4,255,000

11. Contrats à long terme de location-exploitation

Les loyers annuels minimums à verser en vertu de baux à long terme sur des propriétés louées s'établissent comme suit:

	$
Période du 19 avril au 31 décembre 1986	24,022
Exercices se terminant le 31 décembre	
1987	41,841
1988	38,460
1989	38,460
	142,783

12. Réclamations

La société fait présentement l'objet de réclamations pour un montant total approximatif de $700,000 à la suite du congédiement d'anciens employés. Selon les administrateurs de la société, il est impossible de déterminer les montants qui pourront faire l'objet de règlements de ces réclamations. Tous les montants pouvant résulter de ces réclamations seront absorbés par les actionnaires et un tiers.

13. Évaluation actuarielle

Conformément à la Loi des régimes supplémentaires de rentes, une évaluation actuarielle du Régime de rentes du personnel cadre et administratif de Pêcheries Cartier Inc. doit être effectuée en date du 31 décembre 1985. Cependant, comme cette évaluation actuarielle est présentement en cours, il est impossible de déterminer si l'actif net au 31 décembre 1985 est suffisant pour pourvoir aux obligations du régime. Toutefois, la société s'est engagée à combler tout déficit déterminé par les actuaires du régime.

PÊCHERIES CANADA INC.—*Continued*

AUDITORS' REPORT

TO THE SHAREHOLDERS
PÊCHERIES CANADA INC.

We have examined the consolidated balance sheet of Pêcheries Canada Inc. as at December 31, 1985 and the consolidated statements of earnings, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Company that have come under our notice in the course of our examination of the financial statements were, in all material respects, in accordance with the Financial Administration Act and regulations thereto, the charter and bylaws of the Company and any directive given to the Company.

The accounts for the year ended December 31, 1984, shown for comparative purposes, arise from financial statements which were examined by other auditors.

Raymond, Chabot, Martin, Paré & Associés
Chartered Accountants

Montréal, Canada
February 21, 1986

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Current Assets		
Cash	48,733	37,364
Accounts receivable (Note 3)	4,660,003	4,141,737
Income taxes receivable	331,151	752,814
Inventories (Note 4)	1,160,691	2,664,787
Prepaid expenses	98,742	147,728
Instalments on mortgages receivable	34,519	346,513
	6,333,839	8,090,943
Investments		
Mortgages receivable (Note 5)	580,278	926,791
Investments in and advances to a subsidiary and a company subject to significant influence (Note 6)	689,162	1,504,735
	1,269,440	2,431,526
Instalments maturing within one year	34,519	346,513
	1,234,921	2,085,013
Fixed Assets (Note 7)		
Cost	11,853,503	10,162,350
Accumulated depreciation	3,696,982	2,324,783
	8,156,521	7,837,567
Other Assets (Note 8)	128,426	1,675,473
	15,853,707	19,688,996

LIABILITIES	1985	1984
	$	$
Current Liabilities		
Bank loans (Note 9)	3,292,000	2,066,331
Accounts payable and accrued liabilities	484,849	1,615,536
	3,776,849	3,681,867
Government Loan, 10.2%, without repayment terms	104,490	
Deferred Credits	267,741	145,299
Minority Interests	3,000,000	3,000,000
	3,372,231	3,145,299
	7,149,080	6,827,166
SHAREHOLDERS' EQUITY		
Capital Stock (Note 10)	31,499,900	28,500,000
Deficit	(22,795,273)	(15,638,170)
	8,704,627	12,861,830
	15,853,707	19,688,996

The accompanying notes are an integral part of the consolidated financial statements.

PÊCHERIES CANADA INC.—*Continued*

CONSOLIDATED DEFICIT
YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Balance, beginning of year		
As previously reported	16,245,685	
Prior period adjustment (Note 11)	(607,515)	
As restated	15,638,170	
Net Loss	7,157,103	15,638,170
Balance, end of year	22,795,273	15,638,170

The accompanying notes are an integral part of the consolidated financial statements.

CONSOLIDATED EARNINGS
YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Sales	15,521,760	10,987,298
Cost of Sales		
Inventories, beginning of year	2,664,787	
Manufacturing cost	17,717,278	15,642,761
	20,382,065	15,642,761
Inventories, end of year	1,160,691	2,664,787
	19,221,374	12,977,974
Gross loss	3,699,614	1,990,676
Selling Expenses	505,476	408,845
Administrative Expenses	1,568,746	1,463,644
Operating Expenses	595,146	5,087,078
Financial Expenses (of which $10,647 relate to long-term debt)	378,049	103,714
Amortization of Goodwill	152,022	152,020
	3,199,439	7,215,301
Other Income	316,340	786,095
	2,883,099	6,429,206
Loss before share in earnings of a subsidiary and a company subject to significant influence	6,582,713	8,419,882
Subsidiary	641,230	325,250
Company Subject to Significant Influence	(36,954)	(69,458)
	604,276	255,792
Loss before extraordinary items	7,186,989	8,675,674
Extraordinary Items (Note 12)	(29,886)	6,962,496
Net loss	7,157,103	15,638,170

The accompanying notes are an integral part of the consolidated financial statements.

CONSOLIDATED CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Source of Funds		
Instalments on mortgages receivable	34,519	
Proceeds on sale of shares of a company subject to significant influence	76,097	
Proceeds from sale of fixed assets	277,831	1,074,328
Decrease in other assets	8,851	
Long-term loans	104,490	
Deferred credits	165,702	145,299
Minority interests		3,000,000
Issue of class "A" shares	2,999,900	28,500,000
Gain on actuarial surplus of a former pension fund	1,888,600	
	5,555,990	32,719,627
Application of Funds		
Funds used in operations (Note 16)	4,795,707	7,329,639
Loss on discontinued operations	236,499	1,325,966
Incremental costs relative to acquisitions		2,743,579
Total assets acquired from wound-up subsidiaries		4,391,279
Mortgages receivable		566,100
Additions to fixed assets	2,099,581	11,273,999
Other assets		38,867
Advances to a subsidiary and a company subject to significant influence	276,289	641,122
	7,408,076	28,310,551
Increase (Decrease) in Funds	(1,852,086)	4,409,076
Working Capital, beginning of year		
As previously reported	3,656,262	
Prior period adjustment (Note 12)	752,814	
As restated	4,409,076	
Working Capital, end of year	2,556,990	4,409,076

The accompanying notes are an integral part of the consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Governing Statute and Nature of Operations

Pêcheries Canada Inc., incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act and, in addition to being an agent for Her Majesty in Right of Canada, is wholly-owned by the Crown of Canada.

Since its incorporation, the Company has as principal objective to hold the shares of Cartier Fisheries Inc. which exercises its activity in the province of Québec where it is mostly an important processor and an international distributor of fishery products.

2. Summary of Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of the Company and its subsidiary Cartier Fisheries Inc. They do not include the accounts of the subsidiary Chantier Maritime de Gaspé Inc. because it ceased its operations during the year. Moreover, the investment in a company subject to significant influence Pêcheries Atlantiques du Québec Inc. (previously a subsidiary) has been recorded at equity value.

For comparison purposes, the accounts of these subsidiaries have not been consolidated in 1984.

Inventories

Finished goods are valued at the lower of cost and net realizable value. Cost is determined by the average cost method for inventories at the end of the year and the first in, first out method for inventories at the beginning of the year.

PÊCHERIES CANADA INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Continued*

There is no significant effect on the earnings of the year due to the change in method.

Fixed Assets

Fixed assets are recorded at historical cost and depreciated over their estimated useful lives according to the straight-line method at the following annual rates:

Buildings and paving	2½% to 10%
Plant equipment	12½% to 20%
Office equipment, furniture, fixtures and leasehold improvements	20%
Automotive equipment	30%

Deferred Credits

Amounts relative to refundable investment tax credits are recorded as deferred credits and are amortized on the same basis as depreciation of fixed assets for which the investment tax credits were recorded.

Foreign Currency Translation

Accounts in foreign currencies are translated into Canadian dollars under the temporal method as follows:

Cash, accounts receivable and accounts payable are translated at the exchange rate in effect at the balance sheet date;

Sales and purchases are translated at rates in effect at transaction dates.

3. Accounts Receivable

	1985	1984
	$	$
Trade accounts (of which $212,763 are from a company subject to significant influence; $317,157 in 1984)	1,826,266	3,302,161
Advances to fishermen	204,103	205,303
Amounts receivable relative to the former Fédération des pêcheurs unis du Québec		
Trustee	373,920	364,787
Pension fund	1,964,400	
Others	291,314	269,486
	4,660,003	4,141,737

Certain advances to fishermen are secured by first and second marine mortgages.

4. Inventories

	1985	1984
	$	$
Raw materials		216,358
Finished goods	891,684	1,980,561
Supplies and packaging materials	209,167	347,906
Others	59,840	119,962
	1,160,691	2,664,787

5. Mortgages Receivable

	1985	1984
	$	$
First mortgage receivable from a wholly-owned subsidiary, without interest or repayment terms	377,200	377,200
First mortgage receivable, varying interest rates, maturing in 1989	203,078	236,591
Mortgage receivable, 13%		313,000
	580,278	926,791

PÊCHERIES CANADA INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

6. Investments in and Advances to a Subsidiary and a Company Subject to Significant Influence

	1985					1984				
	Percentage of Ownership	Cost	Equity Value	Advances	Total	Percentage of Ownership	Cost	Equity Value	Advances	Total
	%	$	$	$	$	%	$	$ [a]	$	$
Subsidiary										
Chantier maritime de Gaspé Inc.	100	432,915	(924,999)	1,416,552	491,553	100	432,915	104,789	1,163,852	1,268,641
Company subject to significant influence (subsidiary in 1984)										
Pêcheries Atlantiques du Québec Inc.	49	106,990	174,020	23,589	197,609	75	163,760	236,094		236,094
			(750,979)	1,440,141	689,162			340,883	1,163,852	1,504,735

[a] The equity value at December 31, 1984 includes goodwill on consolidation of $406,041 which has been written-off on December 31, 1985.

7. Fixed Assets

	1985		1984	
	Cost	Net Book Value	Cost	Net Book Value
	$	$	$	$
Land	66,438	66,438	66,438	66,438
Buildings and paving	5,749,651	4,690,131	5,551,293	4,826,363
Plant equipment	5,111,377	2,903,474	3,484,310	2,146,331
Office equipment, furniture and fixtures	207,820	120,003	129,794	90,588
Automotive equipment	413,528	88,433	412,474	195,668
Leasehold improvements	53,935	37,288	29,309	23,447
Estimated net realizable value of discontinued facilities	250,754	250,754	488,732	488,732
	11,853,503	8,156,521	10,162,350	7,837,567

8. Other Assets

	1985	1984
	$	$
Goodwill		1,368,196
Fishing permits		170,000
Investments and deposits, at cost	128,426	137,277
	128,426	1,675,473

9. Bank Loans

The bank loans are secured by an assignment of book debts and inventories.

10. Capital Stock

Authorized

Unlimited number of shares without par value

	1985	1984
	$	$
Issued and fully paid		
2,879,999 shares (of which 29,999 were issued for $2,999,900 in cash during the year)	31,499,900	28,500,000

11. Prior Period Adjustment

During the year, the Company received an amount of $752,814 as a refund of investment tax credits for investments made during the preceding year. The amount of $752,814 has been recorded as a prior period adjustment and resulted in the following changes in the financial statement items as at December 31, 1984:

	$
Balance Sheet	
Increase in income taxes receivable	752,814
Increase in deferred credits	(145,299)
Increase in retained earnings	607,515
Earnings	
Decrease in operating expenses	607,515

12. Extraordinary Items

	1985	1984
	$	$
Loss from discontinued operations	236,499	1,325,966
Gain on actuarial surplus of a former pension fund, less related expenses of $75,800 (Note 3)	(1,888,600)	
Write-off of goodwill	1,216,174	
Write-off of goodwill on consolidation	406,041	
Loss on discontinuance and disposal of plants		2,892,951
Incremental costs relative to acquisitions of fixed assets of the former Fédération des pêcheurs unis du Québec		2,743,579
	(29,886)	6,962,496

PÊCHERIES CANADA INC.—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Concluded*

13. Long-Term Leases

The Company has a commitment to pay a total amount of $253,200 for the rental of buildings under long-term leases expiring in 1989.

The rental expense for the year ended December 31, 1985 aggregates $63,300 ($60,000 in 1984). The lease payments for the next four years are $63,300 per annum.

14. Transactions with a Company Subject to Significant Influence

During the year, sales concluded with a company subject to significant influence aggregate $493,574 ($238,480 in 1984). These sales represent approximately 3% of the Company's sales.

15. Income Taxes

The tax benefit resulting from the losses carry-forwards is not recorded in the financial statements. These losses available to reduce future income taxes, aggregating $16,922,487, are detailed as follows:

	$
Amount of the losses carry-forwards for tax purposes expiring within the following years:	
1987	397,229
1990	798,047
1991	5,381,275
1992	6,484,288
	13,060,839
Amount of the timing differences to be deferred over an indefinite period	3,861,648
	16,922,487

In addition, the Company has investment tax credits of $4,251,121 which are available as follows:

	$
1986	345,567
1987	79,639
1988	111,895
1991	3,051,212
1992	662,808
	4,251,121

16. Funds Used in Operations

	1985	1984
	$	$
Loss before extraordinary items	7,186,989	8,675,674
Items not affecting funds		
Loss on sale of shares of a company subject to significant influence	(5,448)	
Profit (loss) on sale of fixed assets	18,672	(121,398)
Depreciation	(1,521,468)	(968,845)
Amortization of goodwill	(152,022)	
Write-off of a fishing permit	(170,000)	
Amortization of deferred credits	43,260	
Share in earnings of a subsidiary and a company subject to significant influence	(604,276)	(255,792)
	4,795,707	7,329,639

17. Contingency

As at December 31, 1985, the Company is contingently liable for the endorsement of a bank loan of a subsidiary amounting to $300,000. As at that date, the bank loan amounted to $245,000. Any payment which might result from this endorsement would be charged to the earnings of the period in which the settlement occurs.

18. Actuarial Evaluation

According to the Supplementary Pension Plans Act, an actuarial evaluation of the pension plan of officers and administrative personnel of Cartier Fisheries Inc. must be carried out as at December 31, 1985. However, since this actuarial evaluation is presently underway, it is impossible to determine if net assets as at December 31, 1985 are sufficient to cover the liabilities of the plan. Nevertheless, the Company has a commitment to cover any deficit as determined by the actuaries of the plan.

Any payment which might result from this contingency would be charged to the earnings of the period in which the settlement occurs.

19. Comparative Figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

SUMMARY PAGE

PETRO-CANADA

MANDATE

To explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

BACKGROUND

The Corporation has grown in 10 years of operation to employ 10,600 people and has $8.8 billion in total assets. Its growth was principally from its acquisition, in succession, of Atlantic Richfield, Pacific Petroleums, Petrofina, BP Canada and Gulf Canada rights and other assets but, as well, major new investments have been made by the Corporation in frontier drilling. It is a significant share-owner in the promising Hibernia offshore field and is a participant in Beaufort Sea and in Venture (Nova Scotia) fields, and in the Syncrude tar-sands operation.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2844 1000, 407 - 2nd Street, S.W. Calgary, Alberta T2P 3E3
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
DATE AND MEANS OF INCORPORATION	By the *Petro-Canada Act* (S.C. 1975, C. 61) proclaimed July 30, 1975.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Wilbert H. Hopper
AUDITOR	Arthur Anderson and Co. Peat, Marwick, Mitchell and Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984 (restated)	1983	1982
At the end of the year				
Total Assets	8,846	8,966	8,239	7,552
Obligations to the private sector	2,045	1,469	1,583	1,795
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	3,642	4,479	4,010	3,342
Cash from Canada in the year				
— budgetary	(50)*	nil	nil	nil
— non-budgetary	nil	425	642	1,306

* Dividend to Canada

PETRO-CANADA

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements have been prepared by management in accordance with generally accepted accounting principles appropriate in the circumstances. Management is responsible for the other information in the Annual Report, which is consistent, where applicable, with that contained in the financial statements. Management is also responsible for installing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced. The Corporation has an internal audit department whose functions include reviewing the systems of internal control to ensure that they are adequate and functioning properly.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee of the Board, a majority of which is composed of directors who are not employees of the Corporation.

The Committee meets with management, the internal auditors and the external auditors to satisfy itself that responsibilities are properly discharged and to review the financial statements.

The external auditors conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board.

AUDITORS' REPORT

TO THE HONOURABLE PAT CARNEY, P.C., M.P.
MINISTER
ENERGY, MINES AND RESOURCES CANADA
HOUSE OF COMMONS

We have examined the consolidated balance sheet of Petro-Canada as at December 31, 1985 and the consolidated statements of earnings, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for investment tax credits as explained in Note 2 to the consolidated financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation and its consolidated wholly-owned subsidiaries that have come to our notice in the course of our examination of the consolidated financial statements of Petro-Canada were, in all significant respects, in accordance with the Financial Administration Act and the regulations thereto, the charter and by-laws of the Corporation and its consolidated wholly-owned subsidiaries and any directives given to the Corporation.

Peat, Marwick, Mitchell & Co.
Chartered Accountants

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
February 20, 1986

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984 (Restated)
Current Assets		
Cash and short-term deposits		32,819
Accounts receivable	1,307,339	836,854
Inventories (Note 4)	1,109,451	845,715
Income taxes recoverable	10,413	23,036
Deposits and prepaid expenses	33,157	21,394
	2,460,360	1,759,818
Investments (Note 5)	290,843	594,234
Property, Plant and Equipment, net (Note 6)	6,030,165	6,513,940
Deferred Charges (Note 7)	64,724	98,172
	8,846,092	8,966,164

LIABILITIES AND SHAREHOLDER'S EQUITY	1985	1984 (Restated)
Current Liabilities		
Outstanding cheques less cash	22,344	
Short-term notes payable	531,539	
Accounts payable and accrued liabilities	1,489,160	807,913
Current portion of long-term debt	20,430	47,102
	2,063,473	855,015
Long-Term Liabilities	197,516	
Long-Term Debt (Note 8)	269,131	109,947
Advances on Future Natural Gas Deliveries	145,488	173,436
Minority Interest in Subsidiaries		419,813
Deferred Income Taxes	1,303,901	1,617,372
Redeemable Preferred Shares (Note 9)	1,224,217	1,312,080
Capital (Note 10)	4,161,072	4,161,072
Contributed Surplus		62,461
Retained Earnings (Deficit)	(518,706)	254,968
	3,642,366	4,478,501
	8,846,092	8,966,164

Approved on behalf of the Board:

W. H. HOPPER
Director

W. McBURNEY ELLIOTT
Director

PETRO-CANADA—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984 (Restated)
Revenue		
Operating	5,300,097	4,881,293
Investment and other income	80,834	107,470
	5,380,931	4,988,763
Expenses		
Crude oil and product purchases	2,901,164	2,780,170
Producing and refining	552,746	475,331
Marketing, general and administrative	552,548	403,170
Taxes other than income taxes (Note 11)	427,576	343,784
Depreciation, depletion and amortization	410,190	362,994
Interest on long-term debt	24,264	11,324
	4,868,488	4,376,773
Earnings before Undernoted Items	512,443	611,990
Provision for Income Taxes (Note 12)		
Deferred	295,776	309,418
Current	44,887	75,501
	340,663	384,919
	171,780	227,071
Minority Interest	2,100	4,961
Earnings before Unusual Items and Dividends on Redeemable Preferred Shares	173,880	232,032
Unusual Items (Note 13)	864,901	
Net Earnings (Loss) for Year Before Dividends on Redeemable Preferred Shares	(691,021)	232,032
Dividends on Redeemable Preferred Shares (Note 9)	78,314	100,083
Net Earnings (Loss) for Year After Dividends on Redeemable Preferred Shares	(769,335)	131,949

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Retained Earnings at beginning of year, as previously reported	353,046	212,027
Retroactive application of change in accounting policy for investment tax credits (Note 2)	(98,078)	(78,578)
Retained Earnings at beginning of year, as restated	254,968	133,449
Net earnings (loss) for year before dividends on redeemable preferred shares	(691,021)	232,032
Dividends —Redeemable preferred shares	(78,314)	(100,083)
—Common shares	(50,000)	
Exchange adjustment on redemption of redeemable preferred shares	(16,800)	(10,430)
Transfer from contributed surplus	62,461	
Retained Earnings (Deficit) at End of Year	(518,706)	254,968

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984 (Restated)
Internally Generated Cash		
Working capital provided from operations (Note 14)	870,238	896,136
Proceeds from sale of property, plant and equipment	63,979	51,454
Advances on future natural gas deliveries	(27,948)	20,266
Internally generated cash	906,269	967,856
Investment Activities		
Acquisition of Gulf Canada Limited assets (Note 3)	713,947	
Expenditures on property, plant and equipment	1,059,192	1,130,965
Petroleum Incentive Program grants	(348,526)	(380,304)
Increase (decrease) in investments, net	(329,772)	282,103
(Increase) decrease in minority interest in subsidiaries	295,755	(1,859)
Increase (decrease) in operating working capital (Note 15)	(15,628)	135,480
Increase in deferred charges	3,892	14,014
	1,378,860	1,180,399
Financing Activities and Dividends		
Proceeds from issue of short-term notes payable, net	531,539	
Proceeds from issue of long-term debt	165,275	
Redemption of redeemable preferred shares	(104,663)	(92,435)
Dividends —Redeemable preferred shares	(78,314)	(100,083)
—Common shares	(50,000)	
Reduction of long-term debt	(46,409)	(42,704)
Issue of common shares		425,000
	417,428	189,778
Decrease in Cash	55,163	22,765
Cash and Short-Term Deposits at Beginning of Year	32,819	55,584
Cash and Short-Term Deposits (Deficiency) at End of Year	(22,344)	32,819

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1985
(tabular amounts shown in thousands of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada, an agent of Her Majesty in the right of Canada, and of all subsidiary companies ("the Corporation") except Canertech Inc., which is excluded for the reason described in Note 5.

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired and is amortized over the life of these assets.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Investments

The Corporation accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for on the cost method.

(d) Property, Plant and Equipment

The Corporation accounts for its investment in oil and gas properties on the full cost method whereby all costs relating to the exploration for and development of oil and gas reserves are capitalized. Such costs include those related to lease acquisitions, geological and geophysical activities, lease rentals on non-producing properties, drilling both productive and non-productive wells and overhead related to exploration. The Corporation applies a "ceiling test", to capitalized costs in each producing cost centre, to ensure that such costs do not exceed the estimated future net revenues from production of proven reserves, at prices and operating costs in effect at the balance sheet date, together with the estimated fair market value of unevaluated properties.

Separate cost centres have been established for non-frontier Canada, the Syncrude Project, producing in situ oil sands, other oil sands leases and each Canadian frontier area and foreign area in which the Corporation has an interest.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

Substantially all of the Corporation's exploration and production activities related to oil and gas are conducted jointly with others. Only the Corporation's proportionate interest in such activities is reflected in the financial statements.

(e) Depreciation, Depletion and Amortization

Costs incurred in non-frontier Canada, the Syncrude Project, in situ oil sands and in producing foreign cost producing centres are depreciated or depleted separately on the unit of production method based on estimated proven recoverable oil and gas reserves. For purposes of calculating depreciation and depletion, natural gas production and reserves are converted to equivalent units of crude oil based on the relative energy content of each commodity.

Annual costs incurred in the other cost centres are amortized on a straight line basis over the period during which exploration activity in each cost centre is expected to continue. When exploration proves to be successful, as when an indicated commercial discovery is made, amortization is suspended and the unamortized balance of the cost centre is depleted on the unit of production method when production commences. When exploration proves to be unsuccessful and the cost centre is condemned or abandoned, the unamortized balance of that cost centre is charged to earnings at that time.

Depreciation of other plant and equipment is provided on either the unit of production method or the straight line method as appropriate. Straight line depreciation rates are based on the estimated service life of the related asset.

(f) Deferred Charges

Costs relating to the removal of overburden from oil sands which will be mined in future years are deferred and are charged to earnings when the related oil sands are mined.

(g) Federal Petroleum Compensation Program

Amounts received under the Federal Compensation Program for oil imports are deducted from the cost of crude oil and product purchases. Amounts received under the Federal Compensation Program for synthetic crude oil are included in operating revenue.

(h) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming depreciation, exploration, development and other costs for income tax purposes which differ from the related amounts charged to expense in the financial statements.

(i) Translation of Foreign Currency

Current assets, except inventories and prepaid expenses, current liabilities and long-term debt are translated at rates of exchange in effect at the balance sheet date. Long-term assets, inventories, prepaid expenses, deferred income taxes and redeemable preferred shares are translated at rates of exchange in effect at the respective transaction dates. Revenue and expense items are translated at the average rates of exchange in effect during the year, except for depreciation, depletion and amortization which reflect rates of exchange in effect when the assets were acquired.

The resulting exchange gains or losses are included in earnings, except for unrealized exchange gains or losses arising on translation of long-term debt which are deferred and amortized over the remaining term of the debt.

Foreign operations are integrated with the Corporation's other activities and are translated in the above described manner.

(j) Pension Plans

Costs of pension benefits for current services of employees are funded and charged to earnings as they accrue. Costs arising from amendments to pension plans which relate to services of employees in prior years and experience deficiencies are funded in accordance with applicable pension legislation and charged to earnings over periods not exceeding fifteen years.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Continued*

2. Change in Accounting Policy

During 1985 the Corporation changed its method of accounting for investment tax credits in accordance with the recommendations issued by the Canadian Institute of Chartered Accountants. Investment tax credits, previously recognized on a flow through basis, are now accounted for by the cost reduction method. This change has been applied retroactively and the prior year's financial statements restated.

The effect of this change in 1985 has been to increase the net loss for year after dividends on redeemable preferred shares by $13,483,000.

3. Acquisitions

(a) Gulf Canada Limited ("Gulf") Refining and Marketing Assets

Effective September 30, 1985, the Corporation acquired certain refining and marketing assets from Gulf for an initial cash consideration of $611,000,000. Additional costs, relating to the acquisition, in the amount of $102,947,000 have been accrued.

The net assets acquired, at attributed values, consist of:

Property, plant and equipment	406,850
Investments	14,487
Net working capital	292,610
	713,947

In addition, the Corporation has agreed to purchase the Edmonton refinery assets for an aggregate cash consideration of $275,000,000 by the earlier of February 27, 1987 or thirty days after the dissolution of a partnership which currently owns the assets.

(b) Petro-Canada Products Inc. ("Products")

Pursuant to a tender offer dated February 28, 1983 the Corporation committed to acquire all of the outstanding voting and non-voting shares of Products (formerly BP Refining and Marketing Canada Limited). During 1985 the Corporation completed its acquisition of Products by purchasing the remaining non-voting shares for a consideration, including related expenses, of $301,953,000. The aggregate cost of acquiring the shares of Products was $424,704,000.

Funds for the 1985 share purchase were provided from cash held for use in tender offer and an issue of long-term debt.

4. Inventories

Inventories consist of:

	1985	1984
Crude oil, refined products and merchandise	1,043,335	768,774
Materials and supplies	66,116	76,941
	1,109,451	845,715

5. Investments

Investments consist of:

	1985	1984
At equity		
Westcoast Transmission Company Limited	181,299	176,984
Petro-Canada Centre	24,091	222,505
Sedpex Inc.	22,602	15,334
Other	11,839	4,418
At cost		
Mortgages and other investments	51,012	43,114
Cash held for use in tender offer		131,879
Canertech Inc.		
	290,843	594,234

Westcoast Transmission Company Limited ("Westcoast")

At December 31, 1985 the Corporation held 31.1% of the total outstanding common shares of Westcoast.

The cost of the investment in Westcoast exceeded the underlying net book value at the dates of acquisition. This excess is being amortized over the estimated useful lives of the underlying assets to which it is attributed by charges against the Corporation's share of Westcoast's net earnings.

Westcoast is a regulated utility and is subject to regulatory directives which may change the components of the cost of service. Changes resulting from such directives do not have a direct effect on net earnings due to rate of return on rate base considerations which are also taken into account in the regulatory process.

At December 31, 1985 the quoted market value of the Corporation's investment in Westcoast was $227,517,000 (1984—$190,924,000).

Petro-Canada Centre

At December 31, 1985 the Corporation held 50% of a joint venture which owns Petro-Canada Centre, an office complex in Calgary. The Corporation has entered into a long-term lease for use of a portion of the complex (Note 20) and has guaranteed $286,000,000 of long-term debt related to the facility.

Sedpex Inc.

At December 31, 1985 the Corporation held 50% of the total outstanding common shares of Sedpex Inc., a company which owns a semi-submersible drilling vessel. This vessel is under lease to the Corporation (Note 20).

Canertech Inc. ("Canertech")

The accounts of Canertech, a wholly-owned subsidiary company, have been excluded from consolidation because a formal plan exists to dispose of the investment in the subsidiary. In response to a directive by the Government of Canada, the Corporation incorporated Canertech in 1981 to develop alternate energy sources. At that time the Government indicated its intention of purchasing the Corporation's investment at cost and establishing Canertech as an independent Crown corporation. During 1984 the Government directed the Corporation to bring about the dissolution of Canertech. The Corporation is proceeding with the implementation of this directive. The Corporation's investment in Canertech is carried in the accounts at its original cost of $1.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Continued*

6. Property, Plant and Equipment

Property, plant and equipment consists of:

	1985			1984
	Cost*	Accumulated Depreciation, Depletion and Amortization	Net	Net
Oil and gas				
Canada				
—Non-frontier areas	3,911,728	821,373	3,090,355	3,068,344
—Frontier areas	1,011,122	795,268	215,854	915,270
Foreign	163,394	106,786	56,608	81,133
Refining and marketing	2,016,063	279,178	1,736,885	1,375,598
Oil sands				
Syncrude Project	618,542	92,698	525,844	486,361
Producing in situ	85,431	5,016	80,415	
Other oil sands	197,541	197,541		207,457
Natural gas liquids	202,865	59,674	143,191	128,885
Other property and equipment	342,621	161,608	181,013	250,892
	8,549,307	2,519,142	6,030,165	6,513,940

*Cost is net of related Petroleum Incentive Program grants and investment tax credits.

7. Deferred Charges

Deferred charges consist of:

	1985	1984
At cost		
Oil sands overburden removal costs	44,395	41,511
Less portion related to oil sands to be mined within one year	14,032	10,730
	30,363	30,781
Polar Gas Project	1,534	17,617
At amortized cost		
Translation adjustment on long-term debt	19,884	9,085
Marketing reidentification		28,588
Other	12,943	12,101
	64,724	98,172

8. Long-Term Debt

Long-term debt consists of:

	Maturity	1985	1984
In Canadian dollars			
8.25% unsecured notes	1993	14,375	14,375
5.75% unsecured notes	1986	6,961	6,961
Promissory notes, bearing interest at prime rate			13,192
Unsecured loans, bearing interest at prime rate to ½% above prime rate			9,500
Other loans and long-term obligations	1986-1988	1,523	1,923
In United States dollars			
LIBOR less 0.8% unsecured notes ($125,000,000 U.S.)	1995	174,688	
9% unsecured notes ($41,250,000 U.S.)	1996	57,646	59,466
7.75% unsecured notes ($14,000,000 U.S.)	1993	19,565	21,142
8.45% unsecured notes ($10,000,000 U.S.)	1987	13,975	19,821
5.75%—6.25% mortgages ($592,000 U.S.)	1988	828	2,080
5.25% unsecured notes			8,289
		289,561	157,049
Less current portion		20,430	47,102
		269,131	109,947

Repayment of long-term debt

The minimum repayment of long-term debt in each of the next five years is as follows:

1986	20,430,000
1987	13,894,000
1988	7,700,000
1989	7,698,000
1990	7,695,000

9. Redeemable Preferred Shares

The redeemable preferred shares, which were issued by a subsidiary to a group of Canadian chartered banks, are floating rate, cumulative, redeemable and non-voting. Cumulative dividends, payable quarterly, are, at the option of the subsidiary, based on a percentage of either the United States Base Rates or the London Inter-Bank Offered Rates of the banks. At December 31, 1985, the dividend rate was approximately 4.6% per annum. The shares are redeemable, at the option of the subsidiary, at $100 U.S. per share, plus accrued dividends. In 1985 the subsidiary exercised its option to redeem 750,000 shares (1984—700,000 shares) for a consideration of $75,000,000 U.S. (1984—$70,000,000 U.S.) and 10,450,000 shares were outstanding at December 31, 1985.

Under the terms of an agreement between the banks and the Corporation, in the event that the subsidiary does not exercise its option to redeem the shares over an eight year period ending December 31, 1993, or in the event of certain other occurrences under the provisions of the agreement, the banks have the option to require the Corporation to purchase the shares at $100 U.S. per share, plus accrued dividends. These annual options increase from $85,000,000 U.S. to $170,000,000 U.S. over the remaining period.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Continued*

10. Capital

Authorized

In the aggregate the authorized capital is:

(a) 71,188 common shares with a par value of $100,000 each.

(b) Preferred shares issued to the Government of Canada provided that the amount of such shares together with any loans received, and outstanding, from the Consolidated Revenue Fund of the Government of Canada is not in excess of $1 billion.

Issued (to the Government of Canada)

	1985		1984	
	Number of Shares	Consideration	Number of Shares	Consideration
Common Shares				
Balance at beginning of year	31,883	3,188,300	27,633	2,763,300
For cash			4,250	425,000
Balance at end of year	31,883	3,188,300	31,883	3,188,300
Preferred Shares				
Balance at beginning and end of year	972,771,853	972,772	972,771,853	972,772
Total Capital at End of Year		4,161,072		4,161,072

The preferred shares have a par value of $1 each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

11. Taxes Other than Income Taxes

Taxes other than income taxes consist of:

	1985	1984
Federal sales tax	249,341	184,508
Petroleum and gas revenue tax	123,448	118,536
Other	54,787	40,740
	427,576	343,784

12. Income Taxes

The provision for income taxes of $340,663,000 (1984—$384,919,000) represents an effective rate of 66.5% (1984—62.9%) on earnings before income taxes of $512,443,000 (1984—$611,990,000). The computation of the provision, which requires adjustment to earnings before income taxes for non-taxable and non-allowable items, is as follows:

	1985	1984
Earnings before income taxes	512,443	611,990
Add (deduct)		
Royalties and other payments to provincial governments	307,096	327,560
Federal allowances		
Resource allowance	(259,999)	(245,909)
Tax depletion	(21,046)	(29,268)
Inventory allowance	(29,556)	(10,498)
Petroleum and gas revenue tax	123,448	118,536
Non-deductible depreciation, depletion and amortization	95,442	98,661
Equity in earnings of affiliates	(22,383)	(17,874)
Foreign exchange gains	(2,781)	(4,846)
Other	5,805	291
Earnings as adjusted before income taxes	708,469	848,643
Canadian Federal income tax at 46.9% (1984—46%) applied to earnings as adjusted	332,272	390,375
Provincial and other income taxes, net of federal abatement	16,215	3,624
Provincial income tax rebate plans	(7,824)	(9,080)
Provision for income taxes	340,663	384,919

13. Unusual Items

The unusual items charged to earnings during 1985 consist of:

Canada frontier oil and gas properties	547,614
Process development costs	108,168
Oil sands properties	90,153
Inventory adjustment	45,354
Relocation and reorganization	20,231
Foreign oil and gas properties	16,715
Coal and mineral properties	14,806
Marketing reidentification	13,096
Polar Gas Project	8,764
	864,901

Canada frontier oil and gas properties

As a result of the decline in world oil prices and changes in the current and anticipated energy environment, the Corporation has written off the carrying value of certain of its Canadian frontier oil and gas properties. Accordingly, the unamortized costs of these properties together with provisions for anticipated losses on contracted offshore drilling vessels and ancillary equipment, amounting to $547,614,000 (after deducting related income taxes of $443,081,000 and minority interest of $121,958,000), have been charged to earnings.

Process development costs

Construction of a plant to demonstrate a process for upgrading heavy residual fuel oils was completed during 1985. This plant was constructed pursuant to a directive by the Government of Canada. As a result of changed economic conditions the Corporation has charged the project costs, amounting to $108,168,000 (after deducting related income taxes of $37,080,000), to earnings.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Continued*

Oil sands properties

As a result of the decline in world oil prices and uncertainties as to the timing of new oil sands developments, the Corporation has written off the carrying value of its oil sands properties other than the producing in situ and Syncrude projects. Accordingly, the unamortized costs of these properties, amounting to $90,153,000 (after deducting related income taxes of $49,212,000), have been charged to earnings.

Inventory adjustment

As a result of the Western Accord the Corporation is no longer required to sell its Alberta crude oil production to the Alberta Petroleum Marketing Commission and since June 1, 1985 it has supplied crude oil directly to its own refineries. This change extends the point of sale and the resultant profit recognition from the wellhead to the refined product customer. At December 31, 1985 inventory has been reduced by $45,354,000 (after deducting related income taxes of $30,680,000) and this amount has been charged to earnings.

Relocation and reorganization

During 1985 the Corporation announced plans to relocate certain functions relating to its refining and marketing operations from Eastern Canada to Calgary. In addition, the Corporation commenced an internal reorganization program which will result in a staff reduction. The estimated costs associated with the relocation and reorganization in the amount of $20,231,000 (after deducting related income taxes of $18,869,000) have been charged to earnings.

Foreign oil and gas properties

The Corporation has written off the carrying value of its China cost centre because of a lack of exploration success. Accordingly, $16,715,000 (after deducting related income taxes of $15,043,000) has been charged to earnings.

Coal and mineral properties

As a result of the decline in world prices and uncertainties as to the timing of the development of coal and mineral properties, the Corporation has written off the carrying value of these properties. Accordingly, the remaining cost of these properties, amounting to $14,806,000 (after deducting related income taxes of $13,296,000), has been charged to earnings.

Marketing reidentification

The Corporation has determined that it has realized substantially all of the economic benefits of marketing reidentification costs incurred in prior years, which were deferred and amortized over the period during which benefits were expected to be realized. Accordingly, the unamortized balance of these costs, amounting to $13,096,000 (after deducting related income taxes of $12,045,000), has been charged to earnings.

Polar Gas Project

The Polar Gas Project has recently completed its application to the National Energy Board to build a pipeline from the Mackenzie Delta to Edson, Alberta and has abandoned its plans for a pipeline from the Arctic Islands to Eastern Canada. Costs incurred in prior years, relating to feasibility studies in connection with the abandoned route, which were deferred, amounting to $8,764,000 (after deducting related income taxes of $8,171,000), have been charged to earnings.

14. Working Capital Provided from Operations

Working capital provided from operations consists of:

	1985	1984
Earnings before unusual items and dividends on redeemable preferred shares	173,880	232,032
Add (deduct)		
Depreciation, depletion and amortization	410,190	362,994
Deferred income taxes	295,776	309,418
Equity earnings, net of dividends received	(6,594)	(2,640)
Other	(3,014)	(5,668)
	870,238	896,136

15. Change in Components of Operating Working Capital

The increase (decrease) in operating working capital consists of the following movements during the year:

	1985	1984
Accounts receivable	470,485	17,662
Inventories	263,736	134,709
Income taxes recoverable	(12,623)	(4,229)
Deposits and prepaid expenses	11,763	2,720
Accounts payable and accrued liabilities	(681,247)	(15,382)
Operating working capital acquired from Gulf Canada Limited (Note 3)	(292,610)	
Current accruals relating to unusual items (Note 13), and other	224,868	
	(15,628)	135,480

Operating working capital is comprised of working capital other than cash and short-term deposits, short-term notes payable and current portion of long-term debt.

16. Pension Plans

Based on the most recent actuarial valuations of the Corporation's pension plans the unfunded past service pension obligations at December 31, 1985 are approximately $67,000,000. All accrued, including vested, benefits at December 31, 1985 are fully funded.

17. Material Transactions with Related Parties

The Corporation has transactions with the Government of Canada and its agencies which are in the normal course of business and are therefore on the same terms as those accorded to non-related parties.

18. Segmented Information

The Corporation operates principally in the following business segments:

Natural Resources

Exploration, development and production activities for crude oil, natural gas, field liquids, sulphur, oil sands; extraction of liquids from natural gas; transportation, distribution and marketing of the natural gas liquids.

Refined Oil Products

Purchase and sale of crude oil; refining crude oil into oil products; distribution and marketing of these and other purchased refined oil products.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Continued*

The financial results of operations by business segment are as follows:

	Natural Resources		Refined Oil Products		Eliminations		Total	
	1985	1984	1985	1984	1985	1984	1985	1984
Sales to customers	971,526	1,450,252	4,328,571	3,431,041			5,300,097	4,881,293
Inter-segment transfers	660,507	88,572			(660,507)	(88,572)		
Total Operating Revenue	1,632,033	1,538,824	4,328,571	3,431,041	(660,507)	(88,572)	5,300,097	4,881,293
Product costs and operating expenses	533,559	534,472	3,580,858	2,809,601	(660,507)	(88,572)	3,453,910	3,255,501
Depreciation, depletion and amortization	282,979	250,727	97,327	84,833			380,306	335,560
Taxes other than income taxes	147,795	121,688	279,781	222,096			427,576	343,784
	964,333	906,887	3,957,966	3,116,530	(660,507)	(88,572)	4,261,792	3,934,845
Operating Earnings	667,700	631,937	370,605	314,511			1,038,305	946,448
Marketing, general and administrative expenses							(552,548)	(403,170)
Provision for income taxes							(340,663)	(384,919)
Investment and other income							80,834	107,470
Other depreciation and amortization							(29,884)	(27,434)
Interest on long-term debt							(24,264)	(11,324)
Minority interest							2,100	4,961
							(864,425)	(714,416)
Earnings Before Unusual Items and Dividends on Redeemable Preferred Shares							173,880	232,032

Inter-segment transfers are accounted for at market value.

Natural resources segment revenue consists of:

	1985	1984
Crude oil and field liquids	990,178	867,366
Natural gas liquids	301,532	325,058
Natural gas	291,962	284,522
Other	48,361	61,878
	1,632,033	1,538,824

Refined oil products segment revenue consists of:

	1985	1984
Gasoline	2,231,710	1,813,981
Distillates	1,349,573	1,025,140
Other	747,288	591,920
	4,328,571	3,431,041

The identifiable assets at December 31, and the capital expenditures for the year, by business segment, are as follows:

	Identifiable Assets		Capital Expenditures*	
	1985	1984	1985	1984
Natural resources	4,509,488	5,444,759	869,341	954,217
Refined oil products	3,808,278	2,634,699	168,127	136,400
Other	528,326	886,706	(172,277)	204,586
	8,846,092	8,966,164	865,191	1,295,203

*Capital expenditures are before deduction of related Petroleum Incentive Program grants.

Other identifiable assets include cash and short-term deposits, investments in other companies and general corporate assets.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1985—*Concluded*

19. Comparative Figures

Certain reclassifications have been made to the 1984 comparative figures to conform with the current year's presentation.

20. Commitments and Contingencies

(a) Commitments

The Corporation has leased certain offshore drilling vessels and ancillary equipment under various contracts, the last of which expires in 1988. The rentals for these offshore vessels, when used by the Corporation, are shared with joint venture participants. The vessels are available for sublease when not required by the Corporation.

The gross lease rentals for the offshore vessels, less accrued amounts relating to the unusual items (Note 13), together with minimum annual rentals for Petro-Canada Centre (Note 5) and other non-cancellable operating leases are estimated at $95,000,000 in 1986, $63,000,000 in 1987, $45,000,000 in 1988, $44,000,000 in 1989, $41,000,000 in 1990 and $15,000,000 per year thereafter until 2008.

(b) Contingencies

The Corporation is involved in litigation and claims associated with normal operations. Management is of the opinion that any resulting settlements would not materially affect the financial position of the Corporation.

PETRO-CANADA—*Continued*

APPENDIX

CANERTECH INC.

AUDITORS' REPORT

TO THE SHAREHOLDER OF CANERTECH INC.

We have examined the Balance Sheet of Canertech Inc. (a wholly-owned subsidiary of Petro-Canada) as at December 31, 1985 and the Statements of Loss and Deficit and Changes in Financial Position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

Burke, Newman & Co.
Chartered Accountants

Winnipeg, Canada
January 30, 1986

BALANCE SHEET DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Cash and term deposits	7,150	13,596
Due from Energy, Mines and Resources Canada (Note 2)	2,250	2,410
Investment in Canertech Conservation Inc. (Note 3)	4,800	4,261
Other investments (Note 4)	1,015	1,175
Fixed assets		175
Income taxes recoverable (Note 5)	680	680
Other assets		39
	15,895	22,336

LIABILITIES AND SHAREHOLDER'S DEFICIT	1985	1984
Accounts payable and accrued liabilities		122
Obligations under capital leases		103
Accrual for dissolution costs (Notes 6 and 12)	857	6,196
Commitments (Note 10)		
Advances from the Government of Canada (Note 7)	31,800	31,800
Shareholder's deficit (Note 8)	(16,762)	(15,885)
	15,895	22,336

The accompanying notes are an integral part of this balance sheet.

Approved on behalf of the Board:

GRAHAM WILSON
Director

J. B. GRANT
Director

PETRO-CANADA—*Continued*

APPENDIX—*Continued*

CANERTECH INC.—*Continued*

STATEMENT OF LOSS AND DEFICIT
YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Income		
Interest income		1,897
Equity in loss of Canertech Conservation Inc.	(341)	(363)
	(341)	1,534
Administrative expenses		1,842
Loss before extraordinary item	341	308
Extraordinary item (Notes 3 and 9)	536	9,861
Net loss for the year	877	10,169
Deficit, beginning of year	15,885	5,716
Deficit, end of year	16,762	15,885

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Source of funds		
Loss before extraordinary item	341	308
Deduct: items not affecting funds		
—Amortization and depreciation		75
—Equity in loss of Canertech Conservation Inc.	341	363
Funds provided from operations		130
Decrease in other assets	39	31
Proceeds on sale of fixed assets	175	
Proceeds on sale of other investments	160	
Decrease in amount due from Energy, Mines and Resources Canada	160	
	534	161
Use of funds		
Increase in amount due from Energy, Mines and Resources Canada		2,260
Net advances to investees	1,416	2,434
Purchase of fixed assets, net		44
Decrease in accounts payable	122	178
Decrease in obligation under capital leases	103	21
Decrease in accrual for dissolution costs	5,339	
	6,980	4,937
Decrease in cash and term deposits	6,446	4,776
Cash and term deposits, beginning of year	13,596	18,372
Cash and term deposits, end of year	7,150	13,596

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

Order-in-Council

On December 21, 1984, the Government of Canada issued Order-in-Council P.C. 1984-4187 whereby the parent corporation was directed to bring about the dissolution of Canertech Inc. and take such steps as are necessary to dispose of the existing investment portfolio with the provision that Canertech Conservation Inc., a wholly-owned subsidiary of Canertech Inc., be continued with the expressed intent of replacing Crown ownership with private Canadian ownership.

1. Significant accounting policy

   Consistent with the terms of the Order-in-Council, these financial statements have been prepared on the liquidation basis with the exception of the investment in Canertech Conservation Inc. Assets have been presented at their estimated net realizable values before costs of dissolution.

   Canertech Conservation Inc. is accounted for by the equity method as management believes that consolidation of this subsidiary with Canertech Inc. would not result in a more informative financial presentation.

2. Due from Energy, Mines and Resources Canada

   These amounts arose from the corporation's participation in the Ethanol-from-Cellulose development program and the Societe Biosyn (Reg'd) joint venture. Prior to the above mentioned Order-in-Council, the corporation was to be reimbursed for these amounts by Energy, Mines and Resources Canada. It is anticipated that the ultimate settlement of these amounts will require the direction of the Treasury Board of the Government of Canada and will involve a set-off against the advances from the Government of Canada.

3. Investment in Canertech Conservation Inc.

   Canertech Conservation Inc., a wholly-owned subsidiary of the corporation, enters into contracts to design, install and finance energy retrofit measures identified through energy studies performed on the clients' facilities. These energy conservation retrofit contracts permit the client to undertake energy conservation projects without any outlay of capital and to repay these retrofit costs from realized energy savings.

   The investment is accounted for on the equity method as follows:

	1985	1984
	(in thousands of dollars)	
Investment, at cost	6,661	5,245
Losses incurred to date	(1,325)	(984)
Write-down	(536)	
	4,800	4,261

PETRO-CANADA—*Concluded*

APPENDIX—*Concluded*

CANERTECH INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

Condensed financial information from Canertech Conservation Inc.'s December 31, 1985 consolidated financial statements is as follows:

Condensed consolidated balance sheet

	December 31, 1985	December 31, 1984
	(in thousands of dollars)	
Assets		
Cash, receivables and other assets	1,170	1,741
Retrofit contracts	3,219	1,333
Investment in Econoler Inc., at cost	1,225	1,225
Fixed assets	166	204
Royalties, license and deferred costs	390	448
	6,170	4,951
Liabilities and shareholder's deficit		
Accounts payable and other liabilities	438	395
Deferred revenue	220	89
Non-current advances from Canertech Inc.	6,661	5,245
Minority interests	176	206
Shareholder's deficit	(1,325)	(984)
	6,170	4,951

Condensed consolidated statement of loss and deficit

	(in thousands of dollars)	
Contract revenue	604	243
Cost of contracts	(617)	(244)
Other income	469	388
Administrative expenses net of amount applied to contracts	(826)	(778)
Minority interests in loss	29	27
Net loss for the year	341	364
Deficit, beginning of year	984	620
Deficit, end of year	1,325	984

4. Other investments

As of December 31, 1985, the corporation held a majority interest in Hunter Enterprises Orillia Limited and Sparfil International Inc. and an interest in Valera Electronics Inc. and a joint venture interest in Omnifuel Gasification Systems through a wholly-owned subsidiary, 107744 Canada Inc. The corporation is negotiating to dispose of these investments; consequently, these investments are recorded at estimated net realizable values before costs of disposition. Also included in other investments is a non-interest bearing note receivable which is repayable in seven annual installments of $50,000 beginning May 15, 1986.

5. Income taxes recoverable

This amount represents the recovery of all income taxes previously paid by the corporation.

The benefits resulting from any future income tax reductions have not been recorded in these financial statements.

6. Accrual for dissolution costs

The accrual for dissolution costs represents management's anticipation of the costs to complete the disposition of assets and the settlement of liabilities. Should the corporation not conclude the disposition of investments as currently contemplated by management, additional costs may be incurred.

7. Advances from the Government of Canada

The advances are without requirement for interest or repayment. Management does not anticipate that the corporation will be able to repay the obligation in its entirety with the Government of Canada absorbing the company's deficit upon dissolution.

8. Share capital

Authorized—An unlimited number of common shares

Issued and fully paid—1 common share for $1

9. Extraordinary item

The extraordinary item recorded in 1984 resulted from the adjustments required to present the financial statements on the liquidation basis and included equity in the losses of other investments, income tax recovery, write-down of assets and accrual for dissolution costs. The extraordinary item for 1985 represents the write-down of the investment in Canertech Conservation Inc.

10. Commitments

Canertech Conservation Inc. has committed a maximum of approximately $1,840,000 to subscribe proportionately with the minority shareholders for shares of its operating subsidiaries and to make advances of approximately $4,500,000 as may be required to support the growth of subsidiaries.

11. Contingencies

The corporation is a defendant in legal actions amounting to approximately $77 million and legal counsel is of the opinion that the actions are without foundation and accordingly, no provision for such claims has been made in the accounts of the company.

12. Related party transaction

The parent company has provided management services to the corporation in the amount of approximately $150,000 in 1985 (nil in 1984). This amount remains unpaid at December 31, 1985.

13. Events subsequent to year end

The corporation has disposed of its investment in Sparfil International Inc. at the value recorded in the financial statements. The proceeds of disposition include non-interest bearing notes of $100,000 and $150,000 due December 31, 1986 and December 31, 1987, respectively.

SUMMARY PAGE

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

MANDATE

To assist oil-importing developing countries to exploit their own energy resources, particularly hydrocarbons; to provide development assistance directly to Third World countries and to be available as an executing agent for other institutions such as the World Bank. By Order in Council P.C. 1985-2957 pursuant to s. 97(2) of the FAA the Corporation was directed to report on its affairs as if it were a parent Crown corporation.

BACKGROUND

The first meeting of the board of directors took place January 25, 1982. Since then, the Corporation has been active in several countries, applying Canadian technology and expertise with Canadian official development assistance funding in the search for hydrocarbons and in related studies, and in training personnel of those countries. This is a non-profit, government-funded organization.

CORPORATION DATA

HEAD OFFICE	216–350 Sparks Street Ottawa, Ontario K1R 7S8
STATUS	Not yet in any schedule of the *Financial Administration Act* —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
DATE AND MEANS OF INCORPORATION	August 1981, by *The Canada Business Corporations Act*
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	P.M. Towe
AUDITOR	Peat, Marwick, Mitchell and Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984	1983	1982
At the end of the year				
Total Assets	13.2	3.5	5.2	21.0
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	5.1	2.8	nil	nil
Equity of Canada	negl.	negl.	negl.	negl.
Cash from Canada in the year				
—budgetary	20.3	71.7	39.0	21.0
—non-budgetary	nil	nil	nil	nil

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

AUDITORS' REPORT

TO THE SHAREHOLDER

We have examined the balance sheet of Petro-Canada International Assistance Corporation, a subsidiary of Petro-Canada, as at December 31, 1985 and the statements of operations and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.
Chartered Accountants

Calgary, Canada
February 19, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Current Assets		
Cash and short-term deposits	10,702,106	3,496,889
Accounts receivable (Note 3)	2,546,319	10,397
	13,248,425	3,507,286

LIABILITIES AND SHAREHOLDER'S EQUITY	1985	1984
	$	$
Current Liabilities		
Due to affiliated company, Petro-Canada Inc.	7,896,657	722,292
Income taxes payable	247,858	24,144
	8,144,515	746,436
Excess of Parliamentary Appropriations Over total expenditures	5,103,909	2,760,849
SHAREHOLDER'S EQUITY		
Share capital (Note 4)	1	1
	13,248,425	3,507,286

Approved on behalf of the Board:

P. M. TOWE
Director

DE MONTIGNY MARCHAND
Director

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Project Expenditures		
Pakistan	17,213,660	
Kenya	4,155,393	2,964,886
Ghana	2,302,724	34,922,023
Jamaica—Phase III	2,557,978	
Barbados—Phase III	2,434,556	
Burma	1,769,016	804,197
Thailand	723,810	6,581,502
Philippines—Phase II	628,276	
Guinea	618,861	1,829,922
Morocco	390,000	
Technical Assistance Facility	352,218	
Colombia	271,709	
Gambia	203,902	122,190
Sri Lanka	177,153	1,339,875
Jamaica—Phase II	131,362	184,990
Barbados—Phase II	104,418	5,514,337
Caribbean Regional Project	96,035	1,510,079
Philippines	86,269	5,075,323
Tanzania—Phase II	71,280	
Morocco—Special Report	16,523	114,546
Tanzania	1,345	113,798
Senegal	(420,103)	6,592,097
Jamaica	(23,472)	9,158
Barbados	(13,870)	(453,971)
Haiti	(8,646)	1,826,843
Project development	262,803	810,237
	34,103,200	69,862,032
Expenses		
General and administrative expenses	1,469,354	1,697,600
Interest income, net	(995,696)	(622,670)
Current income taxes	509,315	280,000
Total expenditures	35,086,173	71,216,962
Parliamentary appropriations for the year (Note 3)	37,429,233	71,652,000
	2,343,060	435,038
Excess of parliamentary appropriations over total expenditures at beginning of year	2,760,849	2,325,811
Excess of parliamentary appropriations over total expenditures at end of year	5,103,909	2,760,849

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Source of cash		
Parliamentary appropriations	37,429,233	71,652,000
Uses of cash		
Expenditures	35,086,173	71,216,962
(Decrease) increase in non-cash working capital	(4,862,157)	2,179,499
	30,224,016	73,396,461
Increase (Decrease) in cash and short-term deposits	7,205,217	(1,744,461)
Cash and short-term deposits at beginning of year	3,496,889	5,241,350
Cash and short-term deposits at end of year	10,702,106	3,496,889

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985

1. Incorporation

The Corporation was incorporated in 1981 by Petro-Canada under the Canada Business Corporations Act as a wholly-owned subsidiary pursuant to directions provided by Order-in-Council P.C. 1981-2167 of August 5, 1981.

2. Operations

The Corporation assists developing countries in the exploration for oil and gas and related activities in those countries in a manner consistent with the foreign aid and energy objectives and programmes of the Government of Canada. The Corporation's activities are financed by Parliamentary appropriations. An affiliated company, Petro-Canada Inc. ("PCI"), provides technical and administrative services to the Corporation at cost. In addition, the Corporation may also borrow from PCI such funds as it may require from time to time. Advances received from PCI, which cannot exceed $50,000,000 at any time, bear interest at the cost of borrowing to PCI.

3. Parliamentary appropriations

In addition to Parliamentary appropriations received pursuant to subsection 24.2 of the Petro-Canada Act, a portion of the Corporation's expenditures relating to the Pakistan project, amounting to $17,081,233, were financed by Government funds made available to the Corporation through the Canadian International Development Agency. Of this amount $2,543,716 was included in accounts receivable as at December 31, 1985.

4. Share capital

Authorized

Common shares—Unlimited

Issued

One common share for a cash consideration of one dollar.

SUMMARY PAGE

PORT OF QUEBEC CORPORATION

MANDATE

Administration, management and control of the Harbour of Quebec and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Port of Quebec Corporation was established on June 1, 1984 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port is an important trans shipment point for Canadian grain exports and has recently modernized its two grain elevators which are operated under contract by a private firm. The port handled 14.7 million tonnes of cargo in 1985 including 5.1 million tonnes of grain.

CORPORATION DATA

HEAD OFFICE	150 Dalhousie St. P.O. Box 2268 Quebec, Quebec G1K 7P7
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	June 1, 1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Jean M. Tessier
CHAIRMAN	Ross Gaudreault
AUDITOR	Thorne Riddell

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	Seven months* to Dec. 31, 1984
At year end		
Total Assets	88.0	83.6
Obligations to the private sector	nil	nil
Obligations to Canada	nil	nil
Equity of Canada	83.5	79.7
Cash from Canada in the period		
— budgetary	nil	nil
— non-budgetary	nil	nil

* The Corporation began operations on June 1, 1984.

PORT OF QUÉBEC CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Port of Québec Corporation as at December 31, 1985, the statement of income and deficit and the statement of the changes in financial position for the year then ended. Our verification was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the port as at December 31, 1985 and the results of its operations and the changes of its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation which have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and its regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Thorne Riddell
Chartered Accountants

Québec, Canada
February 20, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash	275,356	288,267
Investments (Note 3)	33,109,060	30,205,593
Accounts receivable	3,256,021	5,479,237
Materials and supplies	60,373	62,986
	36,700,810	36,036,083
Investments (Note 3)	6,597,511	6,571,166
	43,298,321	42,607,249
Fixed (Note 4)	44,692,982	41,031,689
	87,991,303	83,638,938

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable and accrued liabilities	2,486,742	2,059,188
Grants in lieu of municipal taxes	502,000	456,450
Deferred revenues	731,068	710,067
	3,719,810	3,225,705
Long-term		
Accrued employee benefits	791,000	739,700
	4,510,810	3,965,405
EQUITY OF CANADA		
Contributed capital	107,251,631	107,251,631
Deficit	23,771,138	27,578,098
	83,480,493	79,673,533
	87,991,303	83,638,938

On behalf of the Board:

ROSS GAUDREAULT
Chairman

JEAN-MICHEL TESSIER
General Manager and Chief Executive Officer

PORT OF QUÉBEC CORPORATION—*Continued*

STATEMENT OF INCOME AND DEFICIT

	For the year ended December 31, 1985	For the seven months ended December 31, 1984
	$	$
Revenue from operations	9,405,701	8,509,154
Expenses		
Operating and administrative expenses	7,159,073	4,381,969
Depreciation	1,721,120	1,097,127
Grants in lieu of municipal taxes	1,016,136	586,749
	9,896,329	6,065,845
Income (loss) from operations	(490,628)	2,443,309
Other income		
Investment income	4,297,588	2,458,436
Net income	3,806,960	4,901,745
Deficit at beginning of the year	27,578,098	32,479,843
Deficit at end of the year	23,771,138	27,578,098

STATEMENT OF CHANGES IN FINANCIAL POSITION

	For the year ended December 31, 1985	For the seven months ended December 31, 1984
	$	$
Source (application) in cash		
Operations		
Net income	3,806,960	4,901,745
Items not affecting cash		
Amortization of discount on Canada Government bonds	(26,345)	(15,359)
Depreciation	1,721,120	1,097,127
(Gain) loss on disposal of fixed assets	(46,947)	4,586
Accrued employee benefits	51,300	(116,500)
Variation in working capital except cash	2,719,934	(4,130,393)
	8,226,022	1,741,206
Investments		
Additions to fixed assets	5,384,700	2,703,926
Proceeds on disposal of fixed assets	(49,234)	(1,751)
	5,335,466	2,702,175
Increase (decrease) in cash and short-term investments for the year	2,890,556	(960,969)
Cash and short-term investments at beginning of the year	30,493,860	31,454,829
Cash and short-term investments at end of the year	33,384,416	30,493,860

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1985

1. Incorporation

The Port of Québec Corporation was established June 1, 1984, under 6.2(1) of the Canada Ports Corporation Act.

2. Statement of significant accounting policies

(a) Investments

Investments are direct and guaranteed securities of Canada. They are shown at amortized cost and the premium or discount is amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated according to the straight-line method, once the asset becomes operational, for the entire year, using the following annual rates:

Dredging	2.5-6.7%
Berthing structures	2.5-10%
Buildings	2.5-10%
Utilities	3.3-10%
Roads and surfaces	2.5-10%
Machinery and equipment	5-100%
Office furniture and equipment	20%

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Insurance

The Port of Québec Corporation assumes all risks with respect to compensation claims for occupational injury. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on the estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements or in accordance with its policy.

3. Investments

Investments, which are direct and guaranteed securities of Canada, are:

	1985		1984	
	Cost	Market value	Cost	Market value
	$	$	$	$
Current	33,109,060	33,101,895	30,205,593	30,341,504
Long-term	6,597,511	7,387,483	6,571,166	6,468,502

PORT OF QUÉBEC CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1985—*Concluded*

4. Fixed assets

(a) Summary

	Cost	Accumulated depreciation	1985 Net	1984 Net
	$	$	$	$
Land	11,043,597		11,043,597	11,043,602
Dredging	4,561,341	3,867,125	694,216	722,277
Berthing structures	22,167,990	15,463,013	6,704,977	6,713,975
Buildings	28,693,605	12,123,430	16,570,175	17,110,342
Utilities	3,399,155	1,749,632	1,649,523	1,514,494
Roads and surfaces	5,847,726	2,473,865	3,373,861	3,070,326
Machinery and equipment	501,590	362,788	138,802	30,963
Office furniture and equipment	333,040	164,290	168,750	88,517
Works under construction	4,349,081		4,349,081	737,193
	80,897,125	36,204,143	44,692,982	41,031,689

(b) Capital expenditure commitments

As at December 31, 1985, contractual obligations for the completion, construction and purchase of fixed assets are estimated at $533,700, of which most will be expended in the year ending December 31, 1986.

5. Contingencies

Claims aggregating approximately $5,600,000 have been received by the Corporation in respect of lawsuits, warranties, collective agreements, damages allegedly suffered on Corporation property and various other matters in dispute. These amounts do not appear in the financial statements. In the Corporation's view, its position is defensible and these claims should not result in any material financial liability.

6. Subsequent event

The Government of Canada has requested cash contributions from various Crown corporations. As part of this cash recovery exercise, there was a request for a contribution of $133,000,000 from Canada Ports Corporation and the six Local Port Corporations, of which an amount of $83,000,000 is payable by March 31, 1986 and $50,000,000 by June 30, 1986.

The Board of Directors of Port of Québec Corporation has resolved at its meeting of February 17, 1986 to remit to the Government of Canada the sum of $13,881,092 representing the Corporation's share of the requested contribution of $83,000,000 payable by March 31, 1986. The Corporation's share of the $50,000,000 payable by June 30, 1986 has not been considered by the Board.

SUMMARY PAGE

PRINCE RUPERT PORT CORPORATION

MANDATE

Administration, management and control of the Prince Rupert Harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Prince Rupert Port Corporation was established on June 1, 1984 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port recently completed development of a new site on Ridley Island. A modern high-efficiency grain elevator and coal shipment terminal (constructed by private interests) went into service at this site in 1984. In 1985, 10.1 million tonnes was handled, 7.2 million tonnes of which was coal.

CORPORATION DATA

HEAD OFFICE	110 Third Avenue, West Prince Rupert, British Columbia V8J 1K8
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	June 1, 1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Vacant
CHAIRMAN	A.T. Sheppard
AUDITOR	Thorne Riddell

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	Seven months* to Dec. 31, 1984
At the end of the year		
Total Assets	81.2	79.6
Obligations to the private sector	nil	nil
Obligations to Canada**	76.6	76.6
Equity of Canada	(7.8)	(10.0)
Cash from Canada in the period		
— budgetary	0.3	1.3
— non-budgetary	nil	nil

* The Corporation began operations on June 1, 1984.

** Includes $49.5 million conditional obligation.

PRINCE RUPERT PORT CORPORATION

AUDITORS' REPORT

THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Prince Rupert Port Corporation as at December 31, 1985 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act, and the Letters Patent and By-laws of the Corporation.

Thorne Riddell
Chartered Accountants

Vancouver, Canada
February 6, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Current assets		
Cash	87,341	61,970
Investments (Note 3)	7,202,309	5,840,910
Accounts receivable	630,199	611,315
Due from Canada		82,839
Materials and supplies	88,092	73,470
	8,007,941	6,670,504
Fixed assets (Note 4)	73,214,955	72,919,342
	81,222,896	79,589,846

LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities	382,346	616,615
Payable to Canada	249,190	
Grants in lieu of municipal taxes	495,821	963,822
Deferred revenues	229,263	343,941
	1,356,620	1,924,378
Long-term debt		
Loans from Canada (Note 5)	38,110,991	38,110,991
Recoverable contribution from Canada (Note 6)	49,511,864	49,511,928
	87,622,855	87,622,919
EQUITY OF CANADA		
Contributed capital	678,275	678,275
Deficit	8,434,854	10,635,726
	(7,756,579)	(9,957,451)
	81,222,896	79,589,846

Approved by the Board:

ALLAN T. SHEPPARD
Chairman

KENNETH R. KRAUTER
General Manager and Chief Executive Officer

PRINCE RUPERT PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND DEFICIT

	Year ended December 31	Seven months ended December 31
	1985	1984
	$	$
Revenue from operations	10,622,368	5,903,491
Expenses		
Operating and administrative	7,771,561	4,547,456
Depreciation	918,496	488,843
Grants in lieu of municipal taxes	27,661	164,831
	8,717,718	5,201,130
Income from operations	1,904,650	702,361
Interest income	655,246	400,579
Loss on disposal of fixed assets	(359,024)	(64,772)
Net income	2,200,872	1,038,168
Deficit at beginning of period	10,635,726	11,673,894
Deficit at end of period	8,434,854	10,635,726

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended December 31	Seven months ended December 31
	1985	1984
	$	$
Cash resources provided by (used in) operating activities		
Net income	2,200,872	1,038,168
Items not involving funds		
Depreciation	918,496	488,843
Loss on sale of fixed assets	359,024	64,772
Cash generated from (used for) operating working capital	(850,454)	650,475
	2,627,938	2,242,258
Cash resources provided by (used in) financing activities		
Capital grants (net)	331,965	(1,302,473)
Cash resources provided by (used in) investing activities		
Proceeds from sale of fixed assets	232	37,000
Additions to fixed assets (net of capital grants)	(1,573,365)	(618,884)
	(1,573,133)	(581,884)
Increase in cash and investments	1,386,770	357,901
Cash and investments at beginning of period	5,902,880	5,544,979
Cash and investments at end of period	7,289,650	5,902,880

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1985

1. Local Port Corporation

The Prince Rupert Port Corporation ("the Corporation") was established effective June 1, 1984 as a local port corporation pursuant to the Canada Ports Corporation Act ("the Act"). The Corporation is exempt from income taxes.

On June 1, 1984, pursuant to the Act, all the assets and liabilities of the Canada Ports Corporation relating to the Port of Prince Rupert were transferred to the Corporation at their book value as recorded by the Canada Ports Corporation. The net liabilities assumed were recorded as contributed capital of $678,275 and a deficit of $11,673,894. Accordingly, the financial statements are prepared as though the Prince Rupert Port Corporation had operated these facilities since their inception.

2. Significant accounting policies

(a) Investments

The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.
Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(e) Employee benefits

The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years.

3. Investments

	1985	1984
	$	$
Amortized cost	7,202,309	5,840,910
Market value	7,188,651	5,857,165

PRINCE RUPERT PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1985—*Concluded*

4. Fixed assets

(a) Summary

		1985			1984
	Depreciation rates	Cost	Accumulated depreciation	Net	Net
	%	$	$	$	$
Land		60,159,561		60,159,561	60,090,585
Dredging	2.5-6.7	5,177	1,036	4,141	4,271
Berthing structures	2.5-10	8,562,554	2,167,089	6,395,465	6,663,925
Buildings	2.5-10	2,348,687	263,564	2,085,123	1,776,546
Utilities	3.3-10	2,609,710	965,891	1,643,819	1,747,729
Roads and surfaces	2.5-10	3,581,379	1,340,695	2,240,684	1,775,555
Machinery and equipment	5-10	1,699,805	1,072,702	627,103	796,985
Office furniture and equipment	20	122,714	63,655	59,059	63,746
		79,089,587	5,874,632	73,214,955	72,919,342

(b) Capital grants

During 1985, the Corporation received a capital grant of $244,968 (seven months ended December 31, 1984—$652,007) from the Province of Alberta.

5. Loans from Canada

	1985	1984
	$	$
Non-interest bearing loans with indefinite due date	27,084,979	27,084,979
Accrued interest on loans not due and payable	11,026,012	11,026,012
	38,110,991	38,110,991

6. Recoverable contribution from Canada

A recoverable contribution of $50,400,000 was approved for the construction of the infrastructure for the coal terminal facility on Ridley Island. The total contribution received and/or receivable as of December 31, 1985 was $49,511,864.

The total recoverable contribution is interest-free until April 1, 1989, and thereafter bears interest at approximately 13.9%.

Principal and interest on $48,300,000 of the contribution are repayable over 20 years, commencing on April 1, 1989, contingent upon the revenues received from a direct coal throughput surcharge. The balance of $1,211,864 is repayable on a fixed, blended principal and interest basis over 20 years, commencing on April 1, 1989.

7. Related party transactions

(a) During the year ended December 31, 1985, the Corporation received revenue of $1,250,370 (seven months ended December 31, 1984—$580,302) from Ridley Terminals Inc., a company in which the Canada Ports Corporation has a significant investment. Accounts receivable as at December 31, 1985 include $186,760 (1984—$225,723) due from Ridley Terminals Inc.

(b) During the year the Corporation paid $521,297 (seven months ended December 31, 1984—$245,943) to Canada Ports Corporation as its share of that corporation's head office expense.

8. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted for the current year.

SUMMARY PAGE

ROYAL CANADIAN MINT

MANDATE

To produce and arrange for the production and supply of coins of the currency of Canada; produce coins of currency of countries other than Canada; melt, assay and refine gold, silver and other metals; buy and sell gold, silver and other metals, etc.; mint coins and carry out other related activities in anticipation of profit.

BACKGROUND

The Royal Canadian Mint was a departmental agency until 1969, when it was incorporated pursuant to legislation. For minting circulating Canadian coinage it receives payment on a cost-recovery basis. Minting of numismatic and bullion coins, etc., yields profit which is paid to Canada. Occasionally it receives loans from Canada for working capital and to finance capital projects.

CORPORATION DATA

HEAD OFFICE	355 River Road Tower 'B', 6th Floor Ottawa, Ontario K1A 0G8
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Monique Vézina, P.C., M.P.
DEPARTMENT	Supply and Services
DATE AND MEANS OF INCORPORATION	April 1, 1969 pursuant to the *Royal Canadian Mint Act* of *Government Organization Act* 1968-69, C. 28, Section 71, (R.S.C. 1970, C. R-8).
CHIEF EXECUTIVE OFFICER	Maurice Lafontaine
CHAIRMAN	James Corkery
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984	1983	1982
At the end of the year				
Total assets	115.9	72.4	73.1	83.5
Obligations to the private sector	0.6	0.6	0.8	nil
Obligations to Canada*	76.7	58.7	49.3	67.9
Equity of Canada	1.0	1.0	1.0	1.0
Cash from (to) Canada in the year				
— budgetary	(10.7)	nil	(24.4)	nil
— non-budgetary, net	19.8	(2.1)	(2.1)	(2.1)

* Includes net earnings due to Canada.

ROYAL CANADIAN MINT

AUDITOR'S REPORT

THE HONOURABLE STEWART D. McINNES, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1985 and the statements of earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Royal Canadian Mint Act and by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 21, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash	29,745	23,814
Accounts receivable		
Government departments	2,370	3,132
Other	5,120	4,067
Inventories (Note 4)	38,604	22,870
Prepaid expenses (Note 5)	286	286
	76,125	54,169
Long-term		
Property, plant and equipment (Note 6)	30,771	17,328
Deferred expenses (Note 7)	9,047	869
	115,943	72,366

LIABILITIES	1985	1984
Current		
Accounts payable		
Government departments	1,405	1,031
Other	16,640	6,859
Contractors' holdback	1,082	
Due to Government of Canada		
Net earnings (Note 8)	42,978	44,801
Current portion of long-term loans (Note 10)	3,729	2,132
Accrued interest on long-term loans	818	349
Deferred revenues (Note 9)	13,943	567
	80,595	55,739
Long-term		
Loans from Government of Canada (Note 10)	30,003	11,763
Obligation under capital lease (Note 11)	355	578
Provision for employee termination benefits	3,990	3,286
	34,348	15,627
EQUITY OF CANADA		
Reserve for losses (Note 2)	1,000	1,000
	115,943	72,366

Approved by management:

J. C. CORKERY
President and Master

J. UBERIG
Vice-President, Administration and Finance

Approved by the Board:

R. V. HESSION
Chairman

ROYAL CANADIAN MINT—*Continued*

STATEMENT OF EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Revenues		
Gold Maple Leaf coins	874,693	583,976
Canadian numismatic coins	37,900	41,891
Canadian circulating coins	30,774	32,148
1988 Olympic Coin Program	7,316	
Foreign contracts	9,138	10,053
Refinery	4,511	4,276
Miscellaneous	1,239	1,588
	965,571	673,932
Expenses (Note 12)		
Cost of materials used	899,189	616,493
Salaries, wages and benefits	21,937	19,729
Advertising	11,884	9,673
Utilities and supplies	3,854	4,409
Transportation and communications	4,014	3,147
Professional and special services	6,203	2,921
Depreciation	1,932	2,206
Interest on long-term loans and obligation under capital lease	2,226	1,539
Building and equipment rental	1,607	1,021
Miscellaneous	1,661	1,420
	954,507	662,558
Net earnings before extraordinary item	11,064	11,374
Deduct: extraordinary item (Note 13)	2,187	
Net earnings for the year (Note 2)	8,877	11,374

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Source of funds		
Operations		
Net earnings for the year	8,877	11,374
Items not affecting funds		
Depreciation	1,932	2,206
Provision for employee termination benefits	703	104
	11,512	13,684
Loan from Government of Canada	21,970	5,000
	33,482	18,684
Application of funds		
Net earnings for the year, due to Government of Canada	8,877	11,374
Decrease in long-term loans and obligation under capital lease	3,952	7,162
Additions to property, plant and equipment	15,375	5,859
Increase in deferred expenses	8,178	869
	36,382	25,264
Decrease in funds	(2,900)	(6,580)
Working capital at beginning of the year		
As previously reported	(1,570)	170
Reclassification of loans to long-term liabilities		4,840
As restated	(1,570)	5,010
Working capital (deficiency) at end of the year	(4,470)	(1,570)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Authority and objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Part I of Schedule C to the Financial Administration Act. The Mint operates through the Consolidated Revenue Fund.

The objectives of the Mint are to produce coins in anticipation of profits and carry out other related activities.

2. Statutory financial limitations

At the request of the Mint and on the recommendation of the Minister of Supply and Services, the Minister of Finance may make loans to the Mint on such terms and conditions as are approved by the Governor in Council for:

(a) meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate $5 million;

(b) financing the costs of capital projects that are approved by the Governor in Council; and

(c) temporary purposes, in amounts not exceeding in the aggregate $1 million, and each loan shall be repaid within twelve months from the day on which the loan was made.

The total amount outstanding at any time of loans made for (a) and (b) above shall not exceed $35 million.

Furthermore, the Mint may make provision from earnings for a reserve against possible losses, but the aggregate amount in the reserve at any one time shall not exceed $1 million. The Mint's net earnings for the year shall be applied:

(a) firstly, to previous years' losses that could not be met by a charge to the reserve;

(b) secondly, to the reserve; and

(c) any excess, to the revenues of Canada.

3. Significant accounting policies

(a) Foreign currency translation

Foreign currency transactions are translated into Canadian dollars at the exchange rate in effect at the transaction date. Assets and liabilities denominated in foreign currency at the balance sheet date are translated into Canadian dollars at the exchange rate in effect at that date.

(b) Inventories

Raw materials, work in process and finished goods are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Operating and maintenance supplies are valued at the lower of cost and replacement cost, cost being determined by the average cost method.

(c) Property, plant and equipment

Property, plant and equipment are recorded at cost and depreciated under the straight-line method at the following annual rates:

Land improvements	5%
Buildings	5%
Equipment	10%
Equipment under capital lease	20%
Leasehold improvements	50%

Expenditures related to construction in progress are charged as incurred to property, plant and equipment. Depreciation commences in the year of completion in accordance with Corporation policy.

ROYAL CANADIAN MINT—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

(d) Employee termination benefits

According to their collective agreement and terms of employment, employees are entitled to termination benefits. The liability for these benefits is recorded when earned by the employees.

(e) Pension plan

The employees of the Mint participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the plan are required from both the employees and the Mint. These contributions represent the Mint's total liability and are recorded on a current basis.

4. Inventories

	1985	1984
	(in thousands of dollars)	
Raw materials	19,308	15,612
Work in process	4,888	1,936
Finished goods	11,107	3,200
Operating and maintenance supplies	3,301	2,122
	38,604	22,870

In order to facilitate the production of gold coins, the Mint borrows the quantity of gold required and pays interest based on the value of gold established on the London market. As at December 31, 1985 a total of 1,360,019 ounces were borrowed and are not reflected in these financial statements.

Furthermore, the Mint utilizes in its refining process approximately 135,000 ounces of gold which are not included in inventories. Following Treasury Board's decision, the Mint, on behalf of Canada, will sell this quantity of gold and remit the proceeds to the Consolidated Revenue Fund in 1986.

5. Prepaid expenses

	1985	1984
	(in thousands of dollars)	
Insurance, postage and freight	154	204
Rent	93	
Other	39	82
	286	286

6. Property, plant and equipment

	1985			1984
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land	619		619	619
Land improvements	976	535	441	490
Buildings	10,937	5,916	5,021	5,525
Equipment	19,625	11,758	7,867	7,376
Equipment under capital lease	1,006	500	506	706
Construction in progress	16,140		16,140	2,344
Leasehold improvements	472	295	177	268
	49,775	19,004	30,771	17,328

The consolidation project of the facilities in the National Capital Region is estimated at $24.5 million. Expenditures to December 31, 1985 total $16.1 million and the remainder will be spent in 1986.

7. Deferred expenses

Included under this caption are expenses related to the launching of the 1988 Olympic Coin Program totalling $9.0 million. These expenses are recorded at cost and are amortized on the basis of anticipated sales over the duration of the program from 1985 to 1988 inclusively; $1.7 million were amortized in 1985.

8. Due to Government of Canada, net earnings

	1985	1984
	(in thousands of dollars)	
Balance at beginning of the year	44,801	33,427
Net earnings for the year	8,877	11,374
Paid during the year	(10,700)	
Balance at end of the year	42,978	44,801

9. Deferred revenues

	1985	1984
	(in thousands of dollars)	
1988 Olympic Coin Program	10,109	
Canadian numismatic coins	411	567
Foreign contracts	3,423	
	13,943	567

10. Loans from Government of Canada

These loans bear interest at various annual rates ranging from 7.625 percent to 12 percent and are repayable according to the following schedule:

	(in thousands of dollars)
1986	3,729
1987	3,129
1988	2,989
1989	7,673
1990	2,673
1991-1998	13,539
	33,732
Current portion	3,729
	30,003

The interest expense on these loans amounts to $2.1 million for the year (1984—$1.4 million).

ROYAL CANADIAN MINT—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

11. Obligation under capital lease

The future minimum lease payments under capital lease are as follows:

	(in thousands of dollars)
1986	283
1987	283
1988	102
Total future minimum lease payments	668
Less: amount representing interest	90
Present value of obligation under capital lease	578
Less: current portion	223
Long-term obligation under capital lease	355

The capital lease was recorded at an amount equal to the present value of the minimum lease payments using an implicit lease interest rate of 14.3 percent. This obligation expires in 1988.

12. Expenses

Expenses include the cost of goods sold detailed as follows:

	1985	1984
	(in thousands of dollars)	
Materials used	899,189	616,493
Direct labour	2,904	2,336
Manufacturing overhead expenses	21,831	21,398
	923,924	640,227

13. Extraordinary item

The Mint introduced an early retirement program effective January 1, 1985 in an effort to minimize the adverse effects of organizational changes necessitated by the consolidation of the facilities in the National Capital Region. The total expenditure is reflected in the statement of earnings as an extraordinary item.

14. Related party transactions

Included in these financial statements are transactions with the Department of Finance relating to the borrowing, refining and purchasing of gold and silver. These transactions were conducted in the normal course of business, under the same terms and conditions that apply to unrelated parties.

15. Commitments

The Mint is committed to purchase the silver requirements for the 1988 Olympic Coin Program. $26.0 million will be payable in 1986 and $8.9 million will be payable in 1987.

16. Proposed amendments to the Act

The Royal Canadian Mint has proposed amendments to the Mint Act including a financial restructuring that would enable it to retain its net earnings.

SUMMARY PAGE

ST. ANTHONY FISHERIES LIMITED

MANDATE

To operate the St. Anthony's fish plant in the year 1982 in the most efficient and economic manner possible.

BACKGROUND

The corporation is inactive. Its dissolution is to be effected soon, pursuant to Bill C-60 which was given Royal Assent on October 29, 1985.

CORPORATION DATA

HEAD OFFICE	Saltfish Building Torbay Road, P.O. Box 6068 St. John's, Newfoundland A1C 5X8
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Tom Siddon, P.C., M.P.
DEPARTMENT	Fisheries and Oceans
DATE AND MEANS OF INCORPORATION	May 21, 1982, pursuant to the Newfoundland *Companies Act* (R.S.N., C. 54).
CHIEF EXECUTIVE OFFICER	Donald D. Tansley
CHAIRMAN	Vacant
AUDITOR	Ernest R. Spurrell

ST. ANTHONY FISHERIES LIMITED

THE CORPORATION HAS NEGLIGIBLE ASSETS AND WAS INACTIVE DURING THE REPORT PERIOD

SUMMARY PAGE

ST. JOHN'S PORT CORPORATION

MANDATE

Administration, management and control of the Harbour of St. John's and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

St. John's Port Corporation was established on June 1, 1985 pursuant to the national ports policy to create local ports corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total cargo handled by the port in 1985 amounted to 1.1 million tonnes including 0.6 million tonnes in bulk petroleum products handled by private facilities; however, the port is becoming increasingly important as a supply base for servicing offshore oil development.

CORPORATION DATA

HEAD OFFICE	3 Water Street St. John's, Nfld. A1C 5X8
STATUS	—Schedule C, Part II —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	June 1, 1985; letters patent issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	David Fox
CHAIRMAN	Fred Milley
AUDITOR	Doane, Raymond

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	Seven Months to Dec. 31, 1985
At the end of the year	
Total Assets	16.9
Obligations to the private sector	nil
Obligations to Canada	1.6
Equity of Canada	13.2
Cash from Canada in the period	
—budgetary	nil
—non-budgetary	nil

ST. JOHN'S PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the St. John's Port Corporation as at December 31, 1985, and the statements of income and surplus and changes in financial position for the seven months then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the seven months then ended in accordance with generally accepted accounting principles.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

St. John's, Canada
February 14, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985

ASSETS	1985
	$
Current	
Cash	2,646
Investments (Note 3)	5,614,056
Accounts receivable	351,506
	5,968,208
Investments (Note 3)	946,151
Fixed (Note 4)	9,940,186
	16,854,545

LIABILITIES	1985
	$
Current	
Accounts payable and accrued liabilities	1,348,692
Grants in lieu of municipal taxes	57,092
Deferred revenues	226,184
Current portion of loans from Canada	51,983
	1,683,951
Accrued employee benefits	72,985
Loans from Canada (Note 5)	1,896,773
	3,653,709
EQUITY	
Contributed capital	11,585,318
Surplus	1,615,518
	13,200,836
	16,854,545

Contingency (Note 6)
Commitments (Note 7)

On behalf of the Board:

FRED MILLEY
Chairman

DAVID J. FOX
General Manager and Chief Executive Officer

ST. JOHN'S PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS
SEVEN MONTHS ENDED DECEMBER 31, 1985

	1985
	$
Revenue from operations	1,452,668
Operating and administrative expenses	864,410
Depreciation	211,044
Grants in lieu of municipal taxes	(60,670)
	1,014,784
Income from operations	437,884
Investment income—Net	313,728
Net income	751,612
Surplus assumed	863,906
Surplus, end of period	1,615,518

STATEMENT OF CHANGES IN FINANCIAL POSITION
SEVEN MONTHS ENDED DECEMBER 31, 1985

	1985
	$
Cash provided from (used for)	
Operations	
Net income	751,612
Depreciation	211,044
Other non-cash items	6,899
	969,555
Cash provided from (used for)	
Accounts receivable	(54,597)
Accounts payable and accrued liabilities	1,066,200
Grants in lieu of municipal taxes	(60,670)
Deferred revenue	74,018
	1,994,506
Financing	
Reduction of loans from Canada	(47,547)
Investing	
Purchase of fixed assets	(2,020,945)
Net cash used	(73,986)
Cash and temporary investments assumed	5,690,688
Cash and temporary investments, end of period	5,616,702

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. In accordance with the Canada Ports Corporation Act, a petition for the establishment of a local corporation at the Port of St. John's was approved and the St. John's Port Corporation was established effective June 1, 1985.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of St. John's to the St. John's Port Corporation.

2. Significant accounting policies

   (a) Investments

   The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

   (b) Fixed assets

   Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.
   Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

   (c) Pension costs

   All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

   (d) Grants in lieu of municipal taxes

   The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement. An audit was completed in 1985 and a reduction of $85,695 was recorded in grants related to prior years.

   (e) Employee benefits

   The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years in accordance with its policy.

3. Investments

	Amortized cost	Face amount
	$	$
Short-term	5,614,056	5,810,600
Long-term	946,151	1,015,838

4. Fixed assets

	Depreciation rate	Cost	Accumulated depreciation	Net
	%	$	$	$
Land		3,370,578		3,370,578
Berthing structures	2.5-10	7,776,388	4,914,659	2,861,729
Buildings	2.5-10	1,872,985	1,248,312	624,673
Utilities	3.3-10	494,054	398,023	96,031
Roads and surfaces	2.5-10	713,084	559,250	153,834
Machinery and equipment	5-100	231,625	65,423	166,202
Office furniture and equipment	20	84,564	49,290	35,274
Projects under construction		2,631,865		2,631,865
		17,175,143	7,234,957	9,940,186

ST. JOHN'S PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

5. Loans from Canada

	$
Loans, 9.33%, maturing in 2000, payable in equal annual instalments of principal and interest of $198,132. The loans are unsecured	1,566,437
Principal instalments payable within one year	51,983
	1,514,454
Accrued interest on loans	382,319
	1,896,773

Annual principal repayment in each of the next five years are as follows:

	$
1986	51,983
1987	56,833
1988	62,136
1989	67,933
1990	74,271

6. Contingent liability

Claims aggregating approximately $5,000,000 arising from alleged damages suffered on the Corporation's property have been received by the Corporation. The Corporation has denied any liability and no material loss is anticipated.

7. Commitments

Funds have been committed on capital projects as at the balance sheet date in the amount of $394,000. The full amount is expected to be expended during 1986.

8. Subsequent event

The Government of Canada has requested cash contributions from various Crown corporations. As part of this cash recovery exercise, there was a request for a contribution of $133,000,000 from the Ports Canada system made up of the Canada Ports Corporation and the six Local Port Corporations, of which $83,000,000 is payable by March 31, 1986, and $50,000,000 by June 30, 1986.

The Board of Directors of the St. John's Port Corporation has resolved to remit to the Government of Canada the sum of $1,599,000 representing the Corporation's share of the requested contribution of $83,000,000 payable by March 31, 1986. The Corporation's share of the $50,000,000 payable by June 30, 1986 has not been determined by the Board.

SUMMARY PAGE

ST. LAWRENCE SEAWAY AUTHORITY, THE

MANDATE

Construction, operation and maintenance of canals, bridges, works and other property related to the deep waterway between the Port of Montreal and Lake Erie, known as the St. Lawrence Seaway.

BACKGROUND

The St. Lawrence Seaway Authority (SLSA) was established in 1954 to construct and operate the Seaway in conjunction with an appropriate authority in the United States and to construct, maintain and operate bridges and other works and property incidental thereto as the Governor in Council may deem to be necessary. The Authority operates 13 locks and 21 moveable bridges in Canadian territory along the waterway, as well as four high-level bridges traversing the St. Lawrence River. Two locks in the United States are operated by the Saint Lawrence Seaway Development Corporation.

A wholly-owned subsidiary, the Seaway International Bridge Corporation, Ltd. (SIBC), was established in 1962 to manage the international bridge at Cornwall, Ontario. A second wholly-owned subsidiary, the Jacques Cartier and Champlain Bridges Incorporated (JCCB), was established to manage the two high-level bridges in Montreal when these were transferred from the National Harbours Board in 1978. A third wholly-owned subsidiary, Great Lakes Pilotage Authority, Ltd. is a parent Crown corporation for the purposes of the *Financial Administration Act*. The Canadian span of the Thousand Islands Bridge at Lansdowne, Ontario has been directly administered by the Authority since this property reverted to Canada in 1976.

CORPORATION DATA

HEAD OFFICE	Place de Ville Tower A 18th Floor 320 Queen Street Ottawa, Ontario K1R 5A3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	July 1, 1954; pursuant to section 3 of the *St. Lawrence Seaway Authority Act* (R.S.C. 1970, C. S-1).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	W.A. O'Neil
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	645.3	668.9	668.2	664.4
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	210.0	210.0	210.0	210.0
Equity of Canada	407.7	432.5	434.6	434.3
Cash from Canada in the period				
— budgetary	nil	3.0	3.0	nil
— non-budgetary	nil	nil	nil	nil

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1986 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, The St. Lawrence Seaway Authority Act and the by-laws of the Authority.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 1986

BALANCE SHEET AS AT MARCH 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash and term deposits	2,248	13,467
Deposit in Trust (Note 3)	1,863	
Canada bonds	13,296	
Accounts receivable	1,526	3,092
Accrued interest receivable	1,726	2,197
Supplies inventory	2,779	2,432
	23,438	21,188
Long-term receivables (Note 4)	309	455
Investments		
Canada bonds (Note 5)	15,810	36,558
Deposits in Consolidated Revenue Fund (Note 6)	13,000	13,000
Subsidiary companies (Note 7)	10	10
	28,820	49,568
Fixed (Note 8)	592,760	597,657
	645,327	668,868

LIABILITIES	1986	1985
Current		
Accounts payable	4,869	3,677
Accrued liabilities (Note 3)	10,468	9,799
	15,337	13,476
Long-term		
Accrued employee termination benefits	12,250	12,897
Deferred interest (Note 9)	210,000	210,000
	222,250	222,897
	237,587	236,373
Contingencies (Note 12)		
EQUITY OF CANADA		
Contributed capital (Note 9)	624,950	624,950
Deficit	(217,210)	(192,455)
	407,740	432,495
	645,327	668,868

Approved:

W. A. O'NEIL
President

R. J. FORGUES
Comptroller and Treasurer

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986					1985
	Montreal-Lake Ontario Section	Welland Section	Total Seaway	Thousand Islands Bridge	Total	Total
Revenues						
Tolls	24,538	23,260	47,798		47,798	59,462
Leases and licenses	456	1,835	2,291	85	2,376	2,382
Other	488	558	1,046	770	1,816	2,069
	25,482	25,653	51,135	855	51,990	63,913
Expenses						
Operating	6,867	10,316	17,183		17,183	16,046
Maintenance	9,695	15,001	24,696	127	24,823	30,876
Administration	4,418	4,544	8,962	255	9,217	8,809
Headquarters	3,717	4,822	8,539	36	8,575	8,413
Depreciation	4,221	4,826	9,047	32	9,079	8,851
Employee termination benefits	622	865	1,487		1,487	1,203
	29,540	40,374	69,914	450	70,364	74,198
Income (loss) from operations before unusual expense	(4,058)	(14,721)	(18,779)	405	(18,374)	(10,285)
Unusual expense items (Note 13)	(1,431)	(10,843)	(12,274)		(12,274)	
Income (loss) from operations	(5,489)	(25,564)	(31,053)	405	(30,648)	(10,285)
Investment income	2,547	3,305	5,852	41	5,893	7,049
Income (loss) for the year before extraordinary item	(2,942)	(22,259)	(25,201)	446	(24,755)	(3,236)
Final adjustment for settlement of claim						1,134
Net income (loss) for the year	(2,942)	(22,259)	(25,201)	446	(24,755)	(2,102)

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986			1985
	Seaway	Thousand Islands Bridge	Total	Total
Deficit (retained earnings), beginning of the year	194,050	(1,595)	192,455	190,353
Loss (net income) for the year	25,201	(446)	24,755	2,102
Deficit (retained earnings), end of the year	219,251	(2,041)	217,210	192,455

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986
(in thousands of dollars)

	1986			1985
	Seaway	Thousand Islands Bridge	Total	Total
Source of funds				
Operations				
Income (loss) for the year before extraordinary item	(25,201)	446	(24,755)	(3,236)
Items not requiring an outlay of funds				
Depreciation	9,047	32	9,079	8,851
Employee termination benefits	1,487		1,487	1,203
Loss (gain) on disposal of fixed assets	175		175	146
	(14,492)	478	(14,014)	6,964
Final adjustment for settlement of claim				1,134
Reduction in long-term receivables	146		146	140
Proceeds from sale of Canada bonds	7,452		7,452	962
Transfer of Canada bonds to current assets	13,296		13,296	
	6,402	478	6,880	9,200
Application of funds				
Fixed asset additions	4,357		4,357	4,559
Transfer of accrued employee termination benefits to current liabilities	2,134		2,134	731
Deposit in Consolidated Revenue Fund				8,000
	6,491		6,491	13,290
Increase (decrease) in working capital	(89)	478	389	(4,090)
Working capital, beginning of the year	7,487	225	7,712	11,802
Working capital, end of the year	7,398	703	8,101	7,712

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and objectives

The St. Lawrence Seaway Authority was established in 1954 under The St. Lawrence Seaway Authority Act and is classified as a parent Crown corporation under Schedule C Part I of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council.

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

(a) Supplies inventory

Supplies inventory comprises equipment and supplies used in the operation and maintenance of the Seaway and are recorded at cost.

(b) Investments in subsidiary companies

Investments in wholly-owned subsidiary companies are recorded at cost. The financial statements of the subsidiary companies have not been consolidated in these financial statements because changes in the equity of the subsidiaries do not accrue to the Authority. Separate audited financial statements for each of the subsidiary companies are available to the public.

(c) Fixed assets

Fixed assets are recorded at cost. Replacements and major improvements which increase the capacity of the deep waterway system or extend the estimated useful lives of existing assets are capitalized. Repairs and maintenance are charged to operations as incurred. The cost of assets sold, retired, or abandoned, and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals are credited or charged to operations.

Depreciation is recorded using the straight-line method based on the estimated useful lives of the assets.

(d) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(e) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(f) Thousand Islands Bridge

In September 1976, the Minister of Transport entrusted the Authority with the management and operation of the Thousand Islands Bridge, while the real property was vested in the name of Her Majesty in Right of Canada. Subsequent capital expenditures made by the Authority to improve the Bridge have been recorded as fixed assets. The retained earnings of the Bridge represent its cumulative earnings since September 1976.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

These financial statements have segregated the operations of the Thousand Islands Bridge on the premise that its management and operation by the Authority is independent of Seaway operations.

3. Deposit in Trust

Pending the completion of the transaction on the settlement with railroads relative to the Welland By-Pass, the Authority has transferred funds for the full payment to a trust account, and an equivalent amount is included in accrued liabilities.

4. Long-term receivables

The Authority has entered into long-term contractual agreements for the sale of one parcel of land and for the recovery of costs associated with the construction of certain facilities. Long-term receivables outstanding at March 31 are as follows:

	1986	1985
	(in thousands of dollars)	
5¼% interest, recoverable in blended annual installments of $99,519, maturing July 1986		94
5½% interest, recoverable in blended annual installments of $28,000, maturing in 1995	173	191
Non-interest bearing, recoverable in annual installments of $33,952, maturing in 1990	136	170
	309	455

5. Canada bonds

The long-term investment in Canada bonds at March 31, set aside by the Authority in order to provide for future major capital improvement projects, is as follows:

	1986	1985
	(in thousands of dollars)	
Cost, maturing on varying dates up to 2003	15,810	36,558
Par value	16,000	37,000
Market value	16,616	33,467

6. Deposits in Consolidated Revenue Fund

Consolidated Revenue Fund deposits bearing interest, set aside by the Authority in order to provide for future payments of employee termination benefits, mature on March 31, 1989.

7. Subsidiary companies and related parties

Investments in wholly-owned subsidiary companies consist of the following:

	No. of shares	Cost
		$
Great Lakes Pilotage Authority, Ltd. (GLPA)	15	1,500
The Jacques Cartier and Champlain Bridges Incorporated (JCCB)	1	100
The Seaway International Bridge Corporation, Ltd. (SIBC)	8	8,000
		9,600

During the year ended March 31, 1986, the Authority provided JCCB with certain administration services for which it charged $581,000 (1985—$550,000). At March 31, 1986, $76,000 was outstanding (1985—$46,000).

Each calendar year, SIBC pays a bridge user charge to the Authority (1985—$307,000; 1984—$304,000) to amortize the Authority's construction and interest costs related to the North Channel Bridge. At March 31, 1986, $11.6 million (1985—$11.9 million) in construction and interest costs remained unamortized.

The Canadian Coast Guard provides the Authority with navigational aids services. The fee paid by the Authority for this service in 1985-86 amounted to $525,000 ($500,000 in 1984-85).

8. Fixed assets

		1986			1985
	Depreciation rate	Cost	Accumulated depreciation	Net	Net
		(in thousands of dollars)			
Seaway					
Land		30,600		30,600	30,654
Channels and canals	1%	249,108	63,692	185,416	187,892
Locks	1%	235,988	80,404	155,584	157,926
Bridges and tunnels	2%	86,587	34,482	52,105	53,453
Buildings	2%	12,124	6,256	5,868	6,015
Equipment	2-20%	17,431	8,234	9,197	8,360
Remedial works	1%	134,531	24,009	110,522	111,876
Interest during construction		32,822		32,822	32,822
Works under construction		9,309		9,309	7,289
		808,500	217,077	591,423	596,287
Thousand Islands Bridge					
Improvements	2%	1,552	215	1,337	1,370
		810,052	217,292	592,760	597,657

Since the unpaid interest on loans from Canada may be forgiven (see Note 9), no depreciation has been provided on interest of $32.8 million capitalized during construction of the Welland Modernization Project.

Following the recent incidents and considering the age of the Welland Canal, the Authority has engaged consultants to examine in detail and report on the structural condition of the system. The report will be received during 1986.

A study on the useful life of fixed assets with emphasis placed on an in-depth review of the present depreciation policy has also been undertaken.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

9. Equity financing

As of April 1, 1977, loans from Canada of $624.95 million were converted to equity by parliamentary appropriation. This amount was recorded as contributed capital. The unpaid interest of $210 million on these loans was not converted and is reflected on the balance sheet as deferred interest. This deferred interest, on which no further accrual of interest is required, is not classified as a current liability because the Crown Corporations Directorate of the Department of Finance and Treasury Board is currently studying this matter with a view to obtain approval from Parliament to have the unpaid interest forgiven. Upon forgiveness, $32.8 million will be credited to fixed assets (see Note 8) and $177.2 million will reduce the deficit.

The parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorized the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for the years ended March 31, 1986 and 1985.

The Minister of Finance announced in his budget papers, tabled in the House of Commons on May 23, 1985, that the Authority would be required to contribute $30 million to the Government of Canada during the year ending March 31, 1987. On January 13, 1986 Treasury Board informed the Authority that compliance with this requirement has been deferred for an indefinite period. Consequently, no provision has been recorded in the books of the Authority.

10. Income taxes

The Authority, as a prescribed Federal Crown corporation, is subject to the provisions of the Income Tax Act. The Authority is not subject to any provincial income taxes.

Undepreciated capital cost for tax purposes in excess of net book value of capital assets amounted to approximately $190 million. The tax effect of this excess has not been recorded in the accounts.

To date the Authority has accumulated research and development costs of approximately $4 million. Under Section 37 of the Income Tax Act, these costs have been deferred and are available to reduce the taxable income of future years.

11. Commitments

At March 31, 1986, contractual obligations for capital and other expenditures amounted to $2.6 million (1985—$4.3 million).

12. Contingencies

Following the blow-out of a section of a wall at Lock 7 in October 1985, fifty-two court actions totalling $24.8 million were instituted against the Authority by shipping companies alleging economic losses suffered. In addition some 689 intentions to claim have been received. Unless formal court actions are served, these intentions to claim will lapse on June 14, 1986. In the previous year, as a result of the breakdown of the Valleyfield Bridge in November 1984, thirty court actions totalling $16.8 million have been instituted and 285 intentions to claim have been received. The Authority is contesting all these claims, however, their outcome cannot be determined at this time.

The Authority is also the claimant or defendant in certain other pending or threatened claims and lawsuits.

It is the opinion of management that these actions will not result in any material losses to the Authority.

During 1985, the Authority increased its self insurance raising the amount deductible on property insurance coverage to $5 million per incident.

Renewal of insurance against economic losses suffered by other parties could not be obtained.

13. Unusual items

During the course of the year, because of the incidents on the Welland Canal and at the bridges in the Montreal-Lake Ontario Section, the Authority has incurred unusual maintenance expenses, as well as unusual legal expenses. The Authority has also adjusted its accounts to reflect the terms of a settlement with a public utility. The amounts are summarized as follows:

	(in thousands of dollars)
Unusual maintenance expenses	11,218
Legal and Engineering Services	1,631
	12,849
Less adjustments to accounts re: settlement with public utility and others	575
	12,274

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1986 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, as well as the charter and by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 2, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Cash and term deposits	3,990,774	4,995,786
Accounts receivable	215,373	160,546
Due from Canada	875,159	
	5,081,306	5,156,332
Fixed		
Land	3,785,545	3,785,545
Bridges	73,276,394	73,276,394
Vehicles and equipment	658,609	608,052
	77,720,548	77,669,991
Less: accumulated depreciation	56,601,673	55,496,168
	21,118,875	22,173,823
	26,200,181	27,330,155

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable	1,471,053	1,317,560
Due to parent company	46,321	45,826
Due to Canada		213,584
Deferred revenues	372,416	387,846
	1,889,790	1,964,816
Long-term		
Provision for employee termination benefits	667,843	611,861
Loans from Canada (Note 3)	66,242,472	66,242,472
Interest in arrears (Note 4)	44,513,580	44,513,580
	111,423,895	111,367,913
	113,313,685	113,332,729
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—50 shares without par value		
Issued and fully paid—1 share	100	100
Capital deficiency (Note 5)	(71,731,472)	(71,793,882)
Deficit	(15,382,132)	(14,208,792)
	(87,113,504)	(86,002,574)
	26,200,181	27,330,155

Approved by the Board:

WILLIAM A. O'NEIL
Director

JACQUES Y. LAVIGNE
Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1986

	Jacques Cartier Bridge	Champlain Bridge	Total 1986	Total 1985
	$	$	$	$
Revenues				
Tolls		6,515,257	6,515,257	6,028,129
Interest	86,907	260,720	347,627	421,582
Other	58,296	104,189	162,485	197,295
	145,203	6,880,166	7,025,369	6,647,006
Expenses				
Operation	1,044,162	2,862,485	3,906,647	3,628,896
Maintenance	1,921,369	3,337,889	5,259,258	5,356,135
Administration	462,873	1,232,322	1,695,195	1,657,773
Depreciation	78,470	1,038,888	1,117,358	1,126,729
	3,506,874	8,471,584	11,978,458	11,769,533
Loss for the year	3,361,671	1,591,418	4,953,089	5,122,527

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance at beginning of the year	14,208,792	13,133,957
Loss for the year	4,953,089	5,122,527
	19,161,881	18,256,484
Parliamentary appropriation—Operations	3,779,749	4,047,692
Balance at end of the year	15,382,132	14,208,792

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Source of funds		
Parliamentary appropriation		
Operations	3,779,749	4,047,692
Fixed assets	62,410	125,724
	3,842,159	4,173,416
Proceeds from sale of fixed assets	1,367	3,428
	3,843,526	4,176,844
Application of funds		
Operations		
Loss for the year	4,953,089	5,122,527
Items not requiring an outlay of funds		
Depreciation	(1,117,358)	(1,126,729)
Decrease (increase) in the provision for employee termination benefits	(55,982)	51,894
	3,779,749	4,047,692
Acquisition of fixed assets	63,777	129,152
	3,843,526	4,176,844
Change in working capital		
Working capital at beginning of the year	3,191,516	3,191,516
Working capital at end of the year	3,191,516	3,191,516

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986

1. Authority and activities

The Jacques Cartier and Champlain Bridges Incorporated was established under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of The St. Lawrence Seaway Authority, which is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

The Corporation is partially dependent on the Government of Canada for its financing.

Effective December 1, 1978, the Corporation assumed the responsibility for the operation, maintenance and control of the Jacques Cartier and Champlain bridges and of a portion of the Bonaventure Autoroute, situated in the Montreal area.

2. Significant accounting policies

Fixed assets

Fixed assets acquired from the National Harbours Board (now Canada Ports Corporation) on December 1, 1978 were recorded at their then book values. Subsequent additions are recorded at cost.

Fixed assets are depreciated over their estimated economic lives using the straight-line method, at the following rates:

Jacques Cartier Bridge	4.8%
Champlain Bridge	2.5%
Vehicles and equipment	10% and 20%

The cost of the portion of the Bonaventure Autoroute for which the Corporation is responsible and the initial cost of the Jacques Cartier Bridge are fully depreciated.

Parliamentary appropriation

The parliamentary appropriation covering the loss for the year is reflected in the statement of deficit. In this regard, operating expenses do not include depreciation and any change in the provision for employee termination benefits.

The parliamentary appropriation for financing fixed assets is credited to the capital deficiency.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Concluded*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

Any balance of the parliamentary appropriation required to finance the loss for the year and not received at the year end is shown as an amount due from Canada. Any parliamentary appropriation received in excess of requirements is recorded as due to Canada. It is the Corporation's policy to reimburse this amount in the following fiscal year.

Deferred revenues

The estimated value of unredeemed toll tokens and tickets as well as rental revenues collected in advance are recorded as deferred revenues.

Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Expenses

Expenses incurred with respect to the portion of the Bonaventure Autoroute for which the Corporation is responsible are included with those for the Champlain Bridge.

Income tax

As a federal Crown corporation, the Corporation is not subject to provincial income tax. However, it is subject to the federal Income Tax Act from the fact that its parent corporation has been prescribed by regulation under that Act to be a federal Crown corporation. It has incurred substantial losses in prior years which can be carried forward and applied against taxable income of future years.

3. Loans from Canada

	$
Certificate of indebtedness	59,752,867
Advance	6,489,605
	66,242,472

The certificate of indebtedness, dated April 1, 1981, does not bear interest and does not carry a definite due date nor terms of repayment.

The advance, which bears no interest, was recorded in the accounts of Canada as a non-active loan and charged to the accumulated deficit of Canada when it was made.

4. Interest in arrears

Accumulated simple interest as at March 31, 1981, on loans from Canada, is recorded on the balance sheet as long term since the Corporation does not foresee paying it, in whole or in part, during the next fiscal year. This interest does not include the interest since 1962 on a 2¾% loan in the amount of $7,576,000 issued with respect to the Jacques Cartier Bridge. The recording of this interest was discontinued when the tolls on this bridge were abolished.

5. Capital deficiency

When the Corporation took possession of its fixed assets on December 1, 1978, it also assumed the related debt obligations. The excess of such debts over the book value of the assets acquired at that date amounted to $72,448,371 and was recorded as a capital deficiency. The capital deficiency was reduced during the year by $62,410 ($125,724 in 1985) representing the parliamentary appropriation for financing the acquisition of fixed assets.

6. Related party transactions

Related party transactions not otherwise disclosed in these financial statements are as follows:

Operation services from the Montreal Port Corporation have been invoiced since January 1, 1985 on an interim basis; both parties being currently engaged in negotiating the value of those services. The amount thus invoiced for the year ended March 31, 1986 amounts to $1,594,800 ($1,720,610 for 1985) of which $132,900 was unpaid at March 31, 1986 ($132,900 as at March 31, 1985). The difference between the recorded amounts and those that shall be agreed upon will be accounted for when a final settlement will have been reached.

Administrative services from the parent company amounted to $580,506 ($549,850 in 1985). As at March 31, 1986 and 1985 an unpaid balance thereon of $45,820 is included in the amount due to the parent company. The Corporation estimated the cost of such services for the next year to be approximately $595,000.

7. Contingencies

In connection with its operations, the Corporation is the claimant or defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Corporation.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1985 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Business Corporations Act, The St. Lawrence Seaway Authority Act and by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 21, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash and term deposits	141,537	295,878
Accounts receivable (Note 3)	290,139	6,601
	431,676	302,479
Fixed		
Cost	171,755	166,867
Less: accumulated depreciation	130,516	124,655
	41,239	42,212
	472,915	344,691

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable and accrued liabilities	67,496	47,747
Due to The St. Lawrence Seaway Authority	106,794	34,321
Deferred revenue	19,030	17,811
	193,320	99,879
Long-term		
Accrued employee termination benefits	263,595	228,812
Debentures payable (Note 4)	8,000	8,000
	271,595	236,812
	464,915	336,691
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—An unlimited number of common shares		
Issued and fully paid—8 shares	8,000	8,000
	472,915	344,691

Approved by the Board:

W. A. O'NEIL
President and Director

JAMES EMERY
Vice-President and Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2—*Continued*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Revenues		
Tolls	1,422,455	1,384,385
Rentals	65,314	63,762
Interest	26,432	39,798
Other	7,588	7,640
	1,521,789	1,495,585
Expenses		
Salaries and employee benefits	869,669	888,994
Maintenance, materials and services	179,997	146,801
Insurance	39,852	33,290
Employee termination benefits	34,783	42,616
Professional services	15,547	
Rental of toll collection machines	14,416	14,713
Electricity	12,250	12,482
Advertising	10,381	675
Grants in lieu of municipal taxes	9,000	11,300
Depreciation	7,671	16,933
Office supplies	7,139	8,923
Other	14,290	14,537
	1,214,995	1,191,264
Excess of revenues over expenses paid as bridge user charge (Note 5)	306,794	304,321

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
	$	$
Source of funds		
Items in operations not affecting funds		
Employee termination benefits	34,783	42,616
Depreciation	7,671	16,933
	42,454	59,549
Application of funds		
Additions to fixed assets	6,698	2,852
Employee termination benefits		21,076
	6,698	23,928
Increase in working capital	35,756	35,621
Working capital, beginning of the year	202,600	166,979
Working capital, end of the year	238,356	202,600

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985

1. Authority and activities

The Seaway International Bridge Corporation, Ltd. is a Crown corporation pursuant to the Financial Administration Act and is a wholly-owned subsidiary of The St. Lawrence Seaway Authority, a parent Crown corporation named in Schedule C Part I of the aforementioned Act. The Corporation was incorporated under the Canada Corporations Act in 1962, continued under the Canada Business Corporations Act, and is subject to The St. Lawrence Seaway Authority Act. Its purpose is to operate and manage the international toll bridge system between Cornwall, Ontario, and Rooseveltown, New York, on behalf of The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation.

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

Bridge user charge

As described in Note 5 to the financial statements, the Corporation is required to distribute as a bridge user charge its excess of revenues over expenses. Payments are dependent on the Corporation's ability to generate excess revenues. Accordingly, the unpaid balances to The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation are not recorded as a liability in the books of the Corporation.

Fixed assets and depreciation

Fixed assets are recorded at cost. The cost of the North Channel Bridge is recorded in the books of The St. Lawrence Seaway Authority and is being amortized over a period of 50 years. Costs incurred by the Corporation relating to the Bridge which do not extend its estimated useful life are expensed.

Depreciation is based on the estimated useful life of the assets calculated on the straight-line method at the following annual rates:

Automotive	20%
Maintenance equipment	10% to 20%
Office and toll equipment	10%

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

Deferred revenue

Revenue from unredeemed toll tokens is deferred.

3. Accounts receivable

At December 31, 1985, accounts receivable includes $280,882 due from the Canada Deposit Insurance Corporation in respect of a term deposit and accumulated interest with the Northland Bank. Of this amount, $168,529 was received on January 6, 1986 and a cheque dated April 1, 1986 has been received for the balance.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

APPENDIX 2—*Concluded*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

4. Debentures payable

These debentures, due on December 31, 2012, are non-interest bearing and payable to the Saint Lawrence Seaway Development Corporation.

5. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual excess of revenues over expenses of the Corporation is paid as a bridge user charge; first, to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest; then to the Saint Lawrence Seaway Development Corporation to offset the amortization of a $300,000 contribution towards the cost of the Racquette River Bridge; and the balance, if any, is then divided equally between both parties.

All bridge user charges since the commencement of the Corporation's operations have been paid to The St. Lawrence Seaway Authority. At December 31, the unpaid balance of the total cost of the North Channel Bridge was as follows:

	1985	1984
	$	$
Cost of construction	8,539,695	8,539,695
Interest	7,860,462	7,860,462
	16,400,157	16,400,157
Less: bridge user charges	4,798,112	4,491,318
Unpaid balance to The St. Lawrence Seaway Authority	11,602,045	11,908,839

6. Bridge use

With the approval of the Canadian Transport Commission, the Corporation has continued the practice of providing free usage of the bridge system to certain North American Indians. This represents a substantial portion of the Bridge traffic.

7. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, The St. Lawrence Seaway Authority provides to the Corporation, without charge, certain engineering and administrative support services.

8. Commitments

The Corporation has contracted an engineering firm and approved a tender with a construction company to carry out the replacement of the roller bearings on the South Channel Bridge. The outstanding commitment is approximately $190,000.

The Corporation has also entered into a long-term lease for the rental of toll collection facilities and equipment. The minimum annual rental payments which will be paid over the remaining life of the lease are as follows:

	$
1986	14,235
1987	11,700
	25,935

9. Comparative figures

Certain comparative figures for 1984 have been reclassified to reflect the presentation adopted in 1985.

SUMMARY PAGE

SOCIETA A RESPONSIBILITA LIMITATA IMMOBILIARE SAN SEBASTIANO

MANDATE

Purchase and administration of the residence of Canada's Ambassador to the Holy See.

BACKGROUND

The sole asset of the company was the property known as 13/A Via di Porta San Sebastiano, Rome. This property has served as the official residence of successive Canadian ambassadors to the Holy See since the post was first opened in 1970. In 1982, the Department of External Affairs exercised an option to purchase the official residence by acquiring all the issued and outstanding shares of Immobiliare San Sebastiano S.R.L.

The dissolution of this Corporation was effected under Italian law as of December 24, 1985. Steps are now being taken to delete the name of this Corporation from Schedule C, Part I of the *Financial Administration Act*.

SOCIETA A RESPONSIBILITA LIMITATA IMMOBILIARE SAN SEBASTIANO

THE AUDITED FINANCIAL STATEMENTS FOR THE REPORT PERIOD
WERE NOT AVAILABLE AT DATE OF PRINTING

SUMMARY PAGE

STANDARDS COUNCIL OF CANADA

MANDATE

To foster and promote voluntary standardization in fields relating to construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products, and other goods not expressly provided for by law, as a means of advancing the national economy, benefiting the public and protecting consumers.

BACKGROUND

The Council coordinates the activities of organizations involved in standardization in Canada, and represents Canada in international standardization organizations.

CORPORATION DATA

HEAD OFFICE	Suite 1203 350 Sparks Street Ottawa, Ontario K1R 7S8
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Harvie Andre, P.C., M.P.
DEPARTMENT	Consumer and Corporate Affairs
DATE AND MEANS OF INCORPORATION	*Standards Council of Canada Act* (R.S.C. 1970 C. C-41, 1st supplement). Proclaimed October 7, 1970.
CHIEF EXECUTIVE OFFICER	John R. Woods
CHAIRMAN	Georges Archer
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	3.3	5.3	4.0	3.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	2.2	4.4	3.4	3.0
Cash from Canada in the period				
— budgetary	4.5*	6.6	6.0	5.8
— non-budgetary	nil	nil	nil	nil

* Net of $0.9 million returned to Canada.

STANDARDS COUNCIL OF CANADA

AUDITOR'S REPORT

TO THE STANDARDS COUNCIL OF CANADA
AND
THE HONOURABLE MICHEL CÔTÉ, P.C., M.P.
MINISTER OF CONSUMER AND CORPORATE AFFAIRS

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1986 and the statements of operations, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Council that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Standards Council of Canada Act and by-laws of the Council.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 21, 1986

BALANCE SHEET MARCH 31

ASSETS	1986	1985
	$	$
Current		
Cash and short-term deposits	2,768,726	4,627,872
Accrued interest	24,231	225,468
Accounts receivable		
Government of Canada	97,227	124,347
Other	132,742	95,458
Prepaid expenses	128,100	47,578
	3,151,026	5,120,723
Fixed		
Office furniture and equipment (Note 3)	184,104	182,482
	3,335,130	5,303,205

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable and accrued liabilities	576,410	531,471
Customer and other deposits	65,425	105,990
Payable to Government of Canada (Note 4)	199,000	
	840,835	637,461
Long-term		
Provision for employee termination benefits	253,371	227,214
	1,094,206	864,675
EQUITY OF CANADA		
Surplus	2,240,924	4,438,530
	3,335,130	5,303,205

Approved by the Council:

GEORGES ARCHER
President

JOHN R. WOODS
Executive Director

STANDARDS COUNCIL OF CANADA—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1986	1985
	$	$
Expenses		
Salaries, wages and employee benefits	2,886,456	2,627,357
Travel	1,072,963	946,413
Financial assistance to standards-writing organizations	694,166	873,500
Publications and printing	588,898	526,302
Membership in international organizations	506,650	438,797
Direct cost of standards purchases	422,974	380,575
Office accommodation	355,401	341,571
Professional and special services	293,453	237,238
Telephone and postage	222,510	197,715
International secretariat costs	178,282	177,260
Public relations	149,248	297,420
Depreciation	73,277	49,873
Rental of office equipment	69,110	65,039
Meetings	48,227	32,957
Office supplies	35,668	43,459
General Meeting of the International Electrotechnical Commission (Note 6)	332,754	19,359
Other	109,435	72,980
	8,039,472	7,327,815
Less: GATT Enquiry Point operating costs recovered from Department of External Affairs	327,464	291,871
costs of development assistance programs recovered from Canadian International Development Agency (CIDA)	21,181	45,795
	7,690,827	6,990,149
Revenues		
Sale of standards	580,710	565,543
Interest income	452,980	755,483
Contributions for General Meeting of the International Electrotechnical Commission (Note 6)	114,940	
Other	19,591	12,015
	1,168,221	1,333,041
Cost of operations	6,522,606	5,657,108
Parliamentary appropriation		
Consumer and Corporate Affairs Vote 20	5,424,000	6,612,000
Less: amounts paid or payable to Government of Canada (Note 4)	1,099,000	
	4,325,000	6,612,000
(Deficiency) excess of parliamentary appropriation over cost of operations for the year	(2,197,606)	954,892

STATEMENT OF SURPLUS FOR THE YEAR ENDED MARCH 31

	1986	1985
	$	$
Appropriated (Note 5)		
Balance at beginning of the year	1,045,350	1,064,709
Less: released during the year, net	(218,314)	(19,359)
Balance at end of the year	827,036	1,045,350
Unappropriated		
Balance at beginning of the year	3,393,180	2,418,929
(Deficiency) excess of parliamentary appropriation over cost of operations for the year	(2,197,606)	954,892
Released during the year, net	218,314	19,359
Balance at end of the year	1,413,888	3,393,180
	2,240,924	4,438,530

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

	1986	1985
	$	$
Operating activities		
(Deficiency) excess of parliamentary appropriation over cost of operations for the year	(2,197,606)	954,892
Items not requiring an outlay of cash		
Depreciation	73,277	49,873
Employee termination benefits	67,982	67,376
	(2,056,347)	1,072,141
Payment of employee termination benefits	(41,825)	(48,998)
Changes in current liabilities and current assets other than cash and short-term deposits	313,925	93,336
Cash and short-term deposits (used in) provided by operating activities	(1,784,247)	1,116,479
Investing activities		
Purchase of office furniture and equipment	(74,899)	(105,670)
(Decrease) increase during the year	(1,859,146)	1,010,809
Cash and short-term deposits at beginning of the year	4,627,872	3,617,063
Cash and short-term deposits at end of the year	2,768,726	4,627,872

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and objectives

The Standards Council of Canada was created by Parliament as a corporation under the Standards Council of Canada Act in 1970 to be the national co-ordinating body for voluntary standardization. The Council is a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification and testing.

The objectives of the Council are to foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

2. Significant accounting policies

(a) Office furniture and equipment

Office furniture and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the assets as follows:

Furniture	5 years
Equipment	4 years

(b) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits has been recorded in the accounts as the benefits accrue to the employees.

(c) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current period.

STANDARDS COUNCIL OF CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

3. Office furniture and equipment

	March 31, 1986			March 31, 1985
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Office furniture	101,346	60,621	40,725	52,555
Office equipment	275,110	131,731	143,379	129,927
	376,456	192,352	184,104	182,482

4. Amounts paid or payable to Government of Canada

(a) In response to the Budget Papers tabled in the House of Commons by the Minister of Finance on May 23, 1985, the Council returned $900,000 to the Government of Canada.

(b) In response to the freeze on discretionary spending announced by the President of the Treasury Board on February 6, 1986, the Council will remit $199,000 to the Government of Canada.

5. Appropriated surplus

	March 31	
	1986	1985
	$	$
Reserve toward cost of future in-house electronic data processing facility	500,000	500,000
Reserve toward cost of hosting the Pacific Area Standards Congress XII in 1988	100,000	
Reserve for contingencies	227,036	46,874
Reserve toward cost of hosting the General Meeting of the International Electrotechnical Commission in May 1985		498,476
	827,036	1,045,350

6. General Meeting of the International Electrotechnical Commission

	$	$
Reserve recorded in appropriated surplus as at March 31, 1985		498,476
Net expenses		
Expenses incurred	332,754	
Less: contributions received	114,940	217,814
Excess of reserve over net expenses		280,662

7. Comparative figures

Certain figures for 1985 presented for comparative purposes have been restated to conform to the 1986 presentation.

SUMMARY PAGE

TELEGLOBE CANADA

MANDATE

To establish, maintain and operate, in Canada and elsewhere, international telecommunications services for the conduct of public communications.

BACKGROUND

Originally named the Canadian Overseas Telecommunications Corporation, its name was changed in 1975 by the *Teleglobe Canada Act*. The Corporation has operated and added substantially to overseas cable and other communications systems for Canada. It is profitable and its privatization is being actively considered.

CORPORATION DATA

HEAD OFFICE	680 Sherbrooke Street, West Montreal, Quebec H3A 2S4
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Barbara McDougall, P.C., M.P. Minister of State (Privatization)
DATE AND MEANS OF INCORPORATION	By the *Canadian Overseas Telecommunications Act* 1949 (R.S.C. 1970, C. C-11)
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Jean-Claude Delorme
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) Late in 1984, the financial year-end, which had been March 31, was changed to December 31.

	1985	9 months to Dec. 31, 1984	1983-84	1982-83
At the end of the period				
Total Assets	524.9	574.6	520.0	448.7
Obligations to the private sector	66.5	68.3	64.4	43.9
Obligations to Canada	3.9	5.2	5.9	9.2
Equity of Canada	307.4*	362.2	325.7	284.5
Cash from (to) Canada in the period, net				
— budgetary	(108.1)*	nil	nil	(9.4)
— non-budgetary	(1.3)	(0.6)	(3.3)	(3.2)

* $108.1 million was remitted to Canada as dividends.

TELEGLOBE CANADA

AUDITOR'S REPORT

THE HONOURABLE SINCLAIR MCKNIGHT STEVENS, P.C., M.P.
MINISTER OF REGIONAL INDUSTRIAL EXPANSION

I have examined the balance sheet of Teleglobe Canada as at December 31, 1985 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Teleglobe Canada Act and regulations and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 17, 1986

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash and temporary investments, at cost (market value: December 31, 1985—$109,333; December 31, 1984—$134,101)	106,692	129,665
Accounts receivable	93,884	99,610
Prepaid expenses	2,056	2,224
	202,632	231,499
Fixed assets (Note 4)	308,638	331,530
Other assets		
Long-term receivables	8,937	9,159
Deferred charges (Note 5)	4,707	2,380
	13,644	11,539
	524,914	574,568

LIABILITIES	1985	1984
Current		
Accounts payable	87,606	82,501
Income tax payable	8,454	7,053
Estimated amount due to Commonwealth Telecommunications Organisation partners (Note 11b)	1,915	1,915
Portion of long-term debt due within one year (Note 6)	9,955	9,210
	107,930	100,679
Long-term debt (Note 6)	60,491	64,351
Deferred credits		
Income tax (Note 9)	46,792	44,871
Other	2,348	2,485
	49,140	47,356
EQUITY OF CANADA		
Retained earnings	307,353	362,182
	524,914	574,568

Approved by the Board:

RONALD MONTCALM
Director

MICHAEL E. PHELPS
Director

JEAN-CLAUDE DELORME
President and Chief Executive Officer

TELEGLOBE CANADA—*Continued*

INCOME AND RETAINED EARNINGS
(in thousands of dollars)

	Year ended December 31, 1985	9 months ended December 31, 1984
Revenues		
Public services	649,127	427,466
Other services	12,336	7,893
Share of Intelsat and Inmarsat revenues	17,167	13,694
	678,630	449,053
Carriers' share of revenues and other realization costs	438,174	284,241
Operating revenues	240,456	164,812
Operating expenses		
Salaries and benefits	55,273	41,211
Maintenance and rental	41,133	31,094
Depreciation	33,400	27,606
Other expenses	19,363	13,536
	149,169	113,447
Operating income	91,287	51,365
Other income—Net (Note 7)	13,717	21,058
	105,004	72,423
Financial charges (Note 8)	5,209	4,479
Income before income tax	99,795	67,944
Income tax (Note 9)	46,566	31,425
Net income	53,229	36,519
Retained earnings at beginning	362,182	325,663
Amount remitted to the Government of Canada	(108,058)	
Retained earnings at end	307,353	362,182

CHANGES IN FINANCIAL POSITION
(in thousands of dollars)

	Year ended December 31, 1985	9 months ended December 31, 1984
Source of funds		
Operations		
Net income	53,229	36,519
Items not affecting working capital		
Depreciation	33,400	27,606
Amortization of financial charges		210
Deferred income tax	1,921	3,399
Allowance for funds used during construction	(3,817)	(5,001)
Gain on disposal of assets	(248)	
	84,485	62,733
Proceeds from disposal of fixed assets	16,173	5,503
Long-term debt	5,893	6,503
Reduction of long-term receivables	222	241
	106,773	74,980
Application of funds		
Acquisition of fixed assets	22,236	27,398
Reduction of long-term debt	9,753	8,554
Deferred charges	2,707	1,466
Decrease in other deferred credits	137	108
Amount remitted to the Government of Canada	108,058	
	142,891	37,526
Increase (Decrease) in working capital	(36,118)	37,454
Working capital, beginning	130,820	93,366
Working capital, end	94,702	130,820

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985

1. Authority and activities

Teleglobe Canada, created by the Teleglobe Canada Act, is mandated to establish, maintain and operate Canada's international telecommunication services and to coordinate these services with those of other countries.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The Corporation follows the significant accounting policies summarized below:

(a) Fixed assets

Fixed assets are stated at acquisition cost, which includes salaries, benefits and certain overhead costs related to construction activities. In addition, for major capital projects, an allowance for funds used during construction is included.

Jointly-owned fixed assets are accounted for proportionally to the Corporation's share.

From time to time, the Corporation acquires indefeasible rights of user for international telecommunications circuits that extend over specific time periods. Furthermore, the Corporation may grant such rights on circuits owned by it, or grant such rights that have been previously acquired. The amounts paid or received according to the terms of these transactions are recorded as fixed assets and depreciated over the duration of each agreement.

The Corporation has been designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Satellite Organization (Intelsat) and the International Maritime Satellite Organization (Inmarsat). Periodically, each signatory's ownership share is adjusted to conform to its percentage of total use of the system or any other percentage elected within the terms of the agreements. The Corporation's ownership share is reported in fixed assets and depreciated in accordance with the fixed assets depreciation policy.

(b) Allowance for funds used during construction

The rate applied in determining the allowance for funds used during major construction projects is based principally on the interest rate established by the Minister of Finance for medium-term Government loans to Crown corporations. This allowance is accounted for as income during the construction period.

(c) Depreciation of fixed assets

Fixed assets are depreciated over the estimated service lives of the assets, using the straight-line method.

When depreciable assets are taken out of service, their net book value, less salvage, is charged to depreciation. When other assets are taken out of service, any resulting gain or loss is reflected in income.

In the event of a satellite launch failure or breakdown of an orbiting satellite, the costs are depreciated over the life of the group of satellites.

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Continued*

(d) Operating revenues

—Public services

Revenues from international public services (telephone, telex and telegraph) rendered through the Corporation's telecommunications network represent the amounts billed to Canadian subscribers by domestic carriers and amounts received or due from foreign administrations for the routing of overseas traffic. Estimates are included to provide for that portion of revenues which domestic carriers and foreign administrations have not yet reported to the Corporation at end of the year. Public service revenues are also derived from leasing circuits to foreign carriers for routing their traffic through Canada.

—Other services

Revenues from other services are derived primarily from leasing circuits to private users.

—Share of Intelsat and Inmarsat revenues

The Corporation's share of Intelsat and Inmarsat revenues represents its share of revenues from the international telecommunications satellite system as well as from the international maritime satellite system.

(e) Carriers' share of revenues and other realization costs

—Carriers' share of revenues

This represents the amounts owing to domestic carriers and foreign administrations for their part in routing telecommunications traffic.

—Other realization costs

These costs include:

- the Corporation's voluntary contribution to developing Commonwealth Telecommunications Organisation partners in accordance with the 1983 financial agreement;
- the Corporation's share of the operating costs of the international telecommunications satellite system and the international maritime satellite system, excluding depreciation, which amounted to $5.2 million for the year ended December 31, 1985 ($3.3 million for the 9-month period ended December 31, 1984).

(f) Foreign currency translation

Assets, liabilities, revenues and expenses arising from foreign currency transactions are translated into Canadian dollars at the exchange rate at the time of the transaction, except when the transaction is hedged.

When a purchase or sale of goods or services in a foreign currency is hedged before the transaction, the Canadian dollar price of such goods or services is established by the terms of the hedge. If the hedge is incomplete as a result of having entered into a contract involving a foreign currency other than that of the transaction and the Canadian dollar, the price of the goods or services is first established by the terms of the foreign exchange contract and then translated into Canadian dollars by using the average exchange rate of that intermediate currency at the time the transaction occurred.

When a purchase or sale of goods or services in a foreign currency is hedged after the transaction, completely or in part, the amount in Canadian dollars of the payable or receivable is restated according to the terms of the foreign exchange contract constituting the hedge. The difference thus recognized is reflected in income as a gain or loss on foreign exchange.

As at the end of a financial year, monetary items denominated in foreign currencies are adjusted to reflect the exchange rates in effect as at the date of the balance sheet. For items hedged by way of forward exchange contracts, the difference thus recognized is deferred. The gain or loss recognized on other items is reflected in current earnings as a gain or loss on foreign exchange, except for that portion which relates to monetary items with a fixed or ascertainable life extending beyond one year from the end of the financial year. In these cases, the gain or loss is deferred and amortized over the remaining life of the related monetary item using the straight-line method. The unamortized balance of the deferred gain or loss on foreign exchange is recorded in the balance sheet as a deferred credit or as a deferred charge. The effect of the forward exchange contracts on the long-term debt is recorded as an element of long-term debt.

Commitments in foreign currencies are translated into Canadian dollars at the exchange rates in effect as at the date of the balance sheet, except when they are hedged in which case the terms of the foreign exchange contracts are used.

(g) Pension plan

All employees of the Corporation are covered by the pension plan administered by the Government of Canada. These employees and the Corporation are required to contribute to the cost of the plan for current service. These contributions represent the total liability of the Corporation in this matter and are accounted for on a current basis.

(h) Retirement benefits

Retiring employees are paid a benefit equivalent to one half of accumulated unused sick leave days up to March 31, 1981, with an additional credit of five days for every year of service after that date, calculated at the salary level in effect at the time of retirement. The cost of the benefit is expensed in the year in which it is earned by employees.

3. Change in fiscal year

In 1984, the Board of Directors, with the Governor General in Council approval, authorized the Corporation to change its fiscal year end from March 31 to December 31. Consequently, comparative figures are for the 9-month period ended December 31, 1984.

4. Fixed assets

(a) The main classes of fixed assets are as follows:

	1985			1984
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	4,841		4,841	4,965
Buildings and leasehold improvements	48,169	16,505	31,664	33,557
Furnishings	9,770	5,081	4,689	5,352
Cable systems	134,076	63,798	70,278	76,213
Terminal, transmission and switching equipment	218,533	109,295	109,238	98,266
International satellite systems space segment (Intelsat-Inmarsat)	49,248	24,571	24,677	14,165
Other plant and equipment	28,096	17,207	10,889	11,238
Construction in progress	52,362		52,362	87,774
	545,095	236,457	308,638	331,530

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985—*Continued*

(b) Fixed assets owned outright by the Corporation or owned jointly with other telecommunication entities are as follows:

	1985			1984
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Owned outright	327,418	142,283	185,135	197,088
Owned jointly (Corporation's share)	217,677	94,174	123,503	134,442
	545,095	236,457	308,638	331,530

(c) For depreciation purposes, the estimated service lives of the main classes of fixed assets are as follows:

	Number of years
Buildings and related equipment	15 – 40
Leasehold improvements	over the term of the lease
Furnishings	8 – 10
Cable systems	over the term of the agreement
Terminal, transmission and switching equipment	1 – 15
International satellite systems space segment (Intelsat-Inmarsat)	6 – 12
Other plant and equipment	1 – 25

(d) As at December 31, 1985, construction in progress included an amount of $23,595,000 ($40,280,000 as at December 31, 1984) for the international satellite systems space segment (Intelsat-Inmarsat).

(e) As at December 31, 1985, the Corporation's ownership share in Intelsat was 2.317395 percent (2.980056 percent as at December 31, 1984) and its ownership share in Inmarsat was 3.83692 percent (2.56864 percent as at December 31, 1984).

5. Deferred charges

Unamortized deferred charges include:

	1985	1984
	(in thousands of dollars)	
Unrealized losses on foreign exchange	3,837	2,380
Interconnection costs relating to the Toronto International Center	870	
	4,707	2,380

6. Long-term debt

As at December 31, 1985, the Corporation's long-term debt comprises loans from the Government of Canada bearing interest at rates ranging from 3½ percent to 5¾ percent, and amounts owing to the prime contractors of the ANZCAN cable system bearing interest at the rate of 8¼ percent payable in pounds sterling and in United States dollars.

The Corporation has entered into agreements with the two prime contractors of the ANZCAN project whereby 15 percent of contract costs have been paid, and the balance is payable in 17 semi-annual installments which started with the completion of construction in 1985. According to the terms of one of the agreements, payments by the Corporation to the prime contractor are secured by means of bills of exchange drawn by the latter and accepted by the Corporation.

As described in Note 10(b), the Corporation has entered into forward exchange contracts to protect itself against fluctuations of the pound sterling. The effect of this protection has been recorded as an element of long-term debt.

As at December 31, 1985, the details of the long-term debt were as follows:

Maturities	Loans from Government of Canada	Amounts owing to the prime contractors of the ANZCAN project	Effect of forward exchange contracts	Total
	(in thousands of dollars)			
1986	1,276	7,699	980	9,955
1987	759	7,699	1,028	9,486
1988	325	7,699	1,093	9,117
1989	234	7,699	1,166	9,099
1990	135	7,699	1,240	9,074
1991-98	1,176	19,119	3,420	23,715
	3,905	57,614	8,927	70,446
Portion due within one year	1,276	7,699	980	9,955
	2,629	49,915	7,947	60,491

7. Other income—Net

	Year ended December 31, 1985	9 months ended December 31, 1984
	(in thousands of dollars)	
Interest from temporary investments	12,315	10,345
Allowance for funds used during construction	3,817	5,001
Other interest	1,975	1,781
Gain (loss) on foreign exchange	(8,183)	3,349
Gain on disposal of temporary investments	2,297	185
Gain on disposal of assets	248	
Other	1,248	397
	13,717	21,058

8. Financial charges

	Year ended December 31, 1985	9 months ended December 31, 1984
	(in thousands of dollars)	
Interest on long-term debt	4,846	3,444
Other interest	363	825
Amortization of financial commitment charges related to the ANZCAN project		210
	5,209	4,479

TELEGLOBE CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985—*Concluded*

9. Income tax

The Corporation is subject to federal income tax.

Deferred income tax results principally from timing differences between depreciation of fixed assets for accounting and income tax purposes.

Income tax expense comprises:

	Year ended December 31, 1985	9 months ended December 31, 1984
	(in thousands of dollars)	
Current	44,645	28,026
Deferred	1,921	3,399
	46,566	31,425

10. Commitments

(a) Construction in progress

As at December 31, 1985, the estimated cost of completing construction projects, planned and in progress, amounted to approximately $144,600,000, of which $43,600,000 relates to the year ending December 31, 1986. Contractual commitments outstanding as at December 31, 1985 amounted to approximately $13,973,000.

(b) Forward exchange contracts

As a result of the Corporation's participation in the ANZ-CAN project, the Corporation must make payments to a prime contractor, in pounds sterling.

To protect itself against this foreign currency exposure, the Corporation has entered into forward exchange contracts with two Canadian chartered banks to buy a total of 44,678,000 pounds sterling. The balance of amounts involved under the contracts, estimated to cover construction costs and interest charges, is hedged in United States dollars as follows:

Maturities	Pounds sterling	United States dollars
	(in thousands)	
1986	5,769	9,421
1987	5,459	8,964
1988	5,151	8,522
1989	4,842	8,079
1990	4,533	7,627
1991-93	9,981	17,030
	35,735	59,643

(c) Long-term leases

The Corporation is a party to long-term leases covering properties and facilities. The aggregate minimum annual rentals which will be paid in subsequent years are:

	(in thousands of dollars)
1986	14,785
1987	14,093
1988	13,406
1989	8,288
1990	5,962
1991-95	7,035

Rental expenses for property and facilities which were charged to the year ended December 31, 1985 amounted to $16,351,000 ($11,026,000 for the period of 9 months ended December 31, 1984).

(d) Agreement with the Department of Transport

Under the terms of an agreement between the Corporation and the Department of Transport, the Corporation charters the cableship/icebreaker C.C.G.S. John Cabot on a cost reimbursement basis for periods of actual usage. This agreement is cancellable on 12 months notice. The Corporation incurred a cost under this agreement of $5,408,000 during the year ended December 31, 1985 ($6,969,000 for the 9 months ended December 31, 1984).

(e) Intelsat and Inmarsat commitments

As at December 31, 1985, the Corporation's share of Intelsat's and Inmarsat's outstanding commitments was respectively $25,097,000 and $19,679,000 based on their financial statements as at December 31, 1985.

11. Contingencies

(a) Retirement compensation benefits

Prior to November 1, 1974, the Corporation provided a post-retirement life insurance plan for its retiring employees. On that date, the plan was replaced by a retirement compensation benefit for all employees on staff at the time. The cost of this benefit is recognized in the accounts in the year in which payments are made. As at December 31, 1985, the maximum liability of the Corporation under this plan, should all entitled employees retire while in the service of the Corporation, amounted to $1,597,000 ($1,738,000 as at December 31, 1984).

(b) Estimated amount due to CTO partners

Once the governments of all 26 member countries completed the signing formalities, the Commonwealth Telecommunications Organisation (CTO) Financial Agreement of 1973 was legally terminated, retroactive to March 31, 1983. However, partnership accounts have only been finalized up to March 31, 1981. For those years in which accounts have not been finalized, the Corporation has provided in its liabilities for the excess of provisional settlements received over the estimated recoverable amounts. However, the results of the final settlements for those years could differ from the estimated amounts.

12. Announced privatization of the Corporation

In a statement dated October 30, 1984, the Minister of Regional Industrial Expansion announced the intention of the Government of Canada to sell the Corporation to the private sector. Although the privatization process is underway, the eventual selling price was not determinable at the time of preparation of these financial statements.

SUMMARY PAGE

URANIUM CANADA, LTD.

MANDATE

To negotiate, execute and perform agreements for the purchase, stockpiling and sale of uranium concentrates on behalf of the Crown and to do anything necessary or incidental thereto.

BACKGROUND

The Corporation accumulated 24 million pounds of uranium oxide and made sales from this to utilities abroad. The last of the stockpile (14.5 million pounds) was transferred to Eldorado Nuclear Limited in 1981.

Uranium Canada, Ltd. was dissolved on December 17, 1985 pursuant to Bill C-60 which was given Royal Assent on October 29, 1985.

URANIUM CANADA, LIMITED

THE CORPORATION HAD NEGLIGIBLE ASSETS AND WAS INACTIVE
DURING THE REPORT PERIOD

SUMMARY PAGE

VANCOUVER PORT CORPORATION

MANDATE

Administration, management and control of the Vancouver Harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Vancouver Port Corporation was established on July 1, 1983 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Vancouver is the largest port in Canada. In 1985, 56.1 million tonnes of cargo passed through the port, a slight volume decrease from the record-breaking previous year. Coal (20 million tonnes) and grain (9.3 million tonnes) are the most important commodities; however, sulphur and potash are growing in importance.

CORPORATION DATA

HEAD OFFICE	1900-200 Granville Square 200 Granville Street Vancouver, British Columbia V6C 2P9
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	July 1, 1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Francis J. MacNaughton
CHAIRMAN	Hector D. Perry
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1985	1984	Six months to Dec. 31, 1983
At the end of the period			
Total Assets	242.7	221.0	206.3
Obligations to the private sector	nil	nil	nil
Obligations to Canada	81.0	81.2	81.5
Equity of Canada	119.0	98.6	81.8
Cash from Canada in the period			
— budgetary	nil	nil	nil
— non-budgetary	nil	nil	nil

VANCOUVER PORT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Vancouver Port Corporation as at December 31, 1985 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Ports Corporation Act and by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 25, 1986

BALANCE SHEET AS AT DECEMBER 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash	1,087	827
Investments (Note 3)	36,054	28,692
Accounts receivable	9,488	9,264
Materials and supplies	778	718
	47,407	39,501
Long-term		
Investments (Note 3)	9,472	9,410
Receivables (Note 4)	8,223	4,596
	17,695	14,006
Fixed (Note 5)	177,605	167,446
	242,707	220,953

LIABILITIES	1985	1984
Current		
Accounts payable and accrued liabilities	7,892	6,186
Grants in lieu of municipal taxes	3,612	4,710
Deferred revenues	2,834	2,129
	14,338	13,025
Long-term		
Accrued employee benefits	1,203	952
Loans from Canada (Note 6)	108,204	108,377
	109,407	109,329
	123,745	122,354
EQUITY OF CANADA		
Contributed capital (Note 1)	7,733	7,733
Retained earnings	111,229	90,866
	118,962	98,599
	242,707	220,953

Approved by the Board:

HECTOR PERRY
Chairman

ROD SNOW
Director

VANCOUVER PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Revenue from operations	104,349	94,746
Operating and administrative expenses	79,562	73,294
Grants in lieu of municipal taxes	4,265	4,391
Depreciation	4,704	4,526
	88,531	82,211
Income from operations	15,818	12,535
Investment income	4,895	4,600
Interest expense on loans from Canada	(350)	(361)
Net income	20,363	16,774
Retained earnings at beginning of the year	90,866	74,092
Retained earnings at end of the year	111,229	90,866

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1985
(in thousands of dollars)

	1985	1984
Operating activities		
Net income	20,363	16,774
Items not affecting cash		
Depreciation	4,704	4,526
Other	178	115
Increase (decrease) in operating components of working capital	1,029	(1,883)
Cash provided by operating activities	26,274	19,532
Financing activities		
Loans from Canada currently payable	173	161
Cash required for financing activities	173	161
Investing activities		
Additions to fixed assets	18,815	20,344
Reduction to fixed assets on cost recovery (Note 4)	(3,947)	
Increase in long-term receivables (Note 4)	3,947	
Other	(336)	(349)
Cash required for investing activities	18,479	19,995
Increase (decrease) in cash and short-term investments	7,622	(624)
Cash and short-term investments at beginning of the year	29,519	30,143
Cash and short-term investments at end of the year	37,141	29,519

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1985

1. Incorporation and objectives

The Vancouver Port Corporation (the Corporation) was established effective July 1, 1983 as a local port corporation pursuant to the Canada Ports Corporation Act and is named as a Crown corporation in Schedule C, Part II of the Financial Administration Act. The Corporation is exempt from income taxes.

The objectives of the Corporation are to manage and operate the harbour of Vancouver as an effective instrument in support of the national ports policy as set out in the Canada Ports Corporation Act.

In accordance with the Canada Ports Corporation Act, all rights, obligations and liabilities of the Canada Ports Corporation (C.P.C.), formerly National Harbours Board, relating to the Port of Vancouver were transferred to the Corporation by C.P.C. effective July 1, 1983. The net assets transferred were recorded by the Corporation as contributed capital of $7,733,000 and retained earnings of $67,436,000 at the book values established in the accounts of C.P.C.

2. Significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and consistently applied. A summary of the significant accounting policies of the Corporation is as follows:

Fixed assets and depreciation

Fixed assets are recorded at cost except for those transferred to the National Harbours Board, now C.P.C., from Canada which are recorded by the Vancouver Port Corporation at appraised or fair market values established at the time of that transfer. Depreciation of fixed assets is calculated on the straight-line basis, commencing with the year the asset becomes operational, at rates based on the estimated useful lives of the assets as follows:

	Years
Dredging	40
Berthing structures, buildings, roads and surfaces	10 to 40
Utilities	10 to 33
Machinery and equipment	1 to 20
Office furniture and equipment	5

Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

Insurance

The Corporation assumes substantially all risks against fire and property damage, as well as for worker's compensation claims. Any costs arising from these risks are recorded in the accounts in the period incurred.

Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. After the amounts have been audited by the Municipal Grants Division of Public Works Canada, any adjustments upon finalization are reflected in the accounts in the period of settlement.

Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay and annual leave. These benefits are provided for under collective agreements and corporate policy.

3. Investments

Funds are invested in Government of Canada treasury bills (current) and bonds (long-term) which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity. At December 31, 1985, the market value of treasury bills approximated carrying value and the market value of bonds was $10,526,300.

VANCOUVER PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1985—*Concluded*

4. Long-term receivables

Long-term receivables result from:

(a) 20 year agreements covering the sale of grain elevator facilities which become due over periods of 9 to 11 years at interest rates varying from 5.75% to 6.625%.

(b) A non-interest bearing agreement signed April 30, 1985 for reimbursement of $3,947,300 in respect of Roberts Bank causeway fill placement costs capitalized in 1983. Reimbursement to the Corporation is to be made when rail trackage is installed on the causeway or April 1994, whichever is earlier.

5. Fixed assets

	1985			1984
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	75,135		75,135	79,083
Dredging	304	154	150	100
Berthing structures	48,400	20,779	27,621	21,813
Buildings	19,551	7,701	11,850	12,128
Utilities	10,415	4,254	6,161	5,938
Roads and surfaces	24,482	12,101	12,381	13,798
Machinery and equipment	21,937	7,217	14,720	15,577
Office furniture and equipment	582	511	71	106
Projects under construction	29,516		29,516	18,903
	230,322	52,717	177,605	167,446

6. Loans from Canada

	1985	1984
	(in thousands of dollars)	
Interest bearing loan at 7.5% repayable in blended annual instalments until December 31, 2000	4,506	4,667
Less: current portion	173	161
	4,333	4,506
Non-interest bearing loan with an indefinite due date	76,494	76,494
Accrued interest not due and payable	27,377	27,377
	108,204	108,377

The non-interest bearing loan and accrued interest not due and payable were transferred to the Corporation by C.P.C. effective July 1, 1983. This loan replaced an interest bearing loan of the same amount on which interest of $27,377,000 had accrued to December 31, 1980.

Principal repayment requirements over the next five years amount to $173,000 in 1986, $185,000 in 1987, $199,000 in 1988, $214,000 in 1989, and $230,000 in 1990.

7. Commitments and contingencies

At December 31, 1985 the estimated cost of completing all approved capital projects was $29 million of which the Corporation had contractual obligations at that date for $5.9 million.

Claims aggregating approximately $2 million in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Corporation's property and sundry other matters in dispute have been made against the Corporation. In the opinion of management, the final outcome of such claims will not result in any material loss.

The Corporation has long-term lease obligations for office accommodation aggregating $1,171,000 for the period from January 1, 1986 to October 31, 1988 at a base annual rent of $448,000. The obligations also call for payment of a pro-rata share of operating costs estimated at $67,000 for 1985.

8. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations.

In addition to the loans from Canada disclosed in Note 6 and an additional payment of $8 million to Canada Harbour Place Corporation for the construction of a cruise ship facility at Canada Place in Vancouver, B.C., the Corporation paid $1.9 million to Canada Ports Corporation as its share of that Corporation's head office expense.

9. Subsequent event

The Government of Canada has requested cash contributions from various Crown corporations, including the Ports Canada system made up of the Canada Ports Corporation, Vancouver Port Corporation, and other local port corporations. This cash recovery program is for the years 1985-86 and 1986-87. There was a request for a contribution of $83 million from the Ports Canada system to be payable to the Government of Canada by March 31, 1986.

The Board of Directors of Vancouver Port Corporation has resolved at its meeting of February 25, 1986 to remit to the Government of Canada by March 31, 1986 the sum of $14,059,000, representing this Corporation's share of the requested contribution of $83 million for 1985-86.

There is a further request for a contribution of $50 million from the Ports Canada system to be payable by June 30, 1986. The Corporation's share of this amount has not been determined.

SUMMARY PAGE

VIA RAIL CANADA INC.

MANDATE

To manage rail passenger services in Canada in such a manner as to improve their efficiency, effectiveness and economy.

BACKGROUND

In accordance with contracts with the Minister of Transport, VIA Rail operates inter-city, transcontinental, regional and remote passenger train services over CN and CP railway tracks.

CORPORATION DATA

HEAD OFFICE	2 Place Ville-Marie, Montreal, Quebec H3B 2G6
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Incorporated under the *Canada Business Corporations Act* on January 12, 1977. The Minister of Transport acquired all common shares on April 1, 1978.
CHAIRMAN AND ACTING CHIEF EXECUTIVE OFFICER	Lawrence Hanigan
AUDITOR	Raymond, Chabot, Martin, Paré and Associés

FINANCIAL SUMMARY (**$** million) The financial year is the calendar year.

	1985	1984 (restated)	1983	1982
At the end of the year				
Total Assets	898.6	749.8	652.4	538.4
Cash and Short Term Securities	3.9	27.4	157.2	131.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	11.0
Equity of Canada	711.8	603.1	531.5	383.5
Cash from Canada in the year				
— budgetary	631.4	473.5	597.6	534.8
— non-budgetary	nil	nil	nil	nil

VIA RAIL CANADA INC.

RESPONSIBILITY FOR PREPARATION AND INTEGRITY OF FINANCIAL STATEMENTS

The management of VIA is responsible for the preparation and integrity of the financial statements contained in the Annual Report. These statements have been prepared in accordance with generally accepted accounting principles and necessarily include some amounts that are based on management's best estimates and judgement. Management considers that the statements present fairly the financial position of VIA and the results of its operations.

To fulfill its responsibility, VIA maintains systems of internal accounting controls, policies and procedures to ensure the reliability of financial information and to safeguard assets. The internal control systems and financial records are subject to reviews by internal auditors and by Raymond, Chabot, Martin, Paré & Partners, during the examination of the financial statements.

The Audit Committee of the Board of Directors meets periodically with the internal and external auditors, and with management to approve the scope of audit work and to assess reports on audit work performed. The financial statements have been reviewed by the Audit Committee and approved by the Board of Directors upon their recommendation.

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the balance sheet of VIA Rail Canada Inc. as at December 31, 1985 and the statement of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come under our notice in the course of our examination of the financial statements were, in all material respects, in accordance with Part XII of the Financial Administration Act and regulations thereto, the charter and by-laws of the Corporation and any directive given to the Corporation.

Raymond, Chabot, Martin, Paré & Associates
Chartered Accountants

Montreal, Canada
January 31, 1986

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

	1985	1984
Current assets		
Cash and short-term deposits	3,896	27,387
Accounts receivable	10,729	9,588
Advance on contracts (Note 3)	4,817	8,432
Receivable from the Government of Canada	173,171	113,765
Materials and supplies	19,481	9,089
	212,094	168,261
Long-term assets		
Properties (Note 4)	678,712	570,452
Deferred charges	7,769	11,123
	686,481	581,575
	898,575	749,836

	1985	1984
Current liabilities		
Accounts payable and accrued liabilities	166,835	131,903
Deferred revenue	5,367	2,873
	172,202	134,776
Long-term liabilities		
Deferred investment tax credits (Note 10)	12,854	10,460
Deferred income taxes (Note 10)	1,727	1,489
	14,581	11,949
SHAREHOLDER'S EQUITY		
Share capital (Note 5)	9,300	9,300
Contributed surplus (Note 6)	700,587	592,829
Retained earnings	1,905	982
	711,792	603,111
	898,575	749,836

Signed on behalf of the Board:

HUGH K. SMITH
Director and Chairman of the Audit Committee

LAWRENCE HANIGAN
Director and Chairman of the Board

VIA RAIL CANADA INC.—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984
Revenue		
Passenger	201,393	177,041
Contract (Note 2a)	523,602	397,796
Other	4,307	24,046
	729,302	598,883
Expenses		
Operations and maintenance (Note 2b)	465,586	356,847
Customer and support services	166,776	153,061
General and administrative	48,229	52,253
Depreciation and amortization	44,112	32,859
	724,703	595,020
Income before income taxes	4,599	3,863
Income taxes (Note 9)	3,676	4,915
Net income (loss)	923	(1,052)
Retained earnings		
Balance at beginning of year		
As previously reported	6,682	5,108
Prior period adjustment (Note 10)	(5,700)	(3,074)
As restated	982	2,034
Balance at end of year	1,905	982

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1985	1984
Cash provided by (used for) operations		
Net income (loss)	923	(1,052)
Non-cash charges to income		
Depreciation and amortization	44,112	32,859
Deferred income taxes	238	672
Losses on retirement of assets	3,866	430
	49,139	32,909
Changes in working capital		
Accounts receivable	(1,141)	(259)
Materials and supplies	(10,392)	(8,180)
Receivable from the Government of Canada	(59,308)	(65,623)
Accounts payable and accrued liabilities	35,551	11,464
Deferred revenue	2,494	(104)
	(32,796)	(62,702)
Net cash flow from operations	16,343	(29,793)
Cash provided by financing activities		
Capital funding from the Government of Canada	107,758	75,700
Receivable from the Government of Canada	(98)	(48,124)
Deferred investment tax credits	3,438	4,243
	111,098	31,819
Cash invested		
Properties	(151,288)	(149,216)
Deferred charges	(2,640)	(4,433)
Changes in working capital		
Advance on contracts	3,615	14,248
Accounts payable and accrued liabilities	(619)	7,605
	(150,932)	(131,796)
Decrease in cash during the year	(23,491)	(129,770)
Cash at beginning of year*	27,387	157,157
Cash at end of year*	3,896	27,387

*Includes short-term deposits.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1985

1. Accounting policies

These financial statements have been prepared by management in accordance with accounting principles generally accepted in Canada and conform in all material respects with the accounting standards of the International Accounting Standards Committee as they relate to the presentation of historical cost financial information. The significant policies are summarized below:

(a) Revenue recognition

Passenger revenue is recognized when earned. Contract revenue (Note 2a) is recognized on a realized and estimated basis and any changes in the estimates are accounted for in the year of change.

(b) Charges under railway operating agreements

Charges from the contracting railways in respect of the operating agreements (Note 2b) are recorded on an incurred and estimated basis.

These expenditures are subject to adjustment by the Canadian Transport Commission following a review of the actual costs incurred each year by the parties concerned. Adjustments arising from this review are included in the Statement of Income and Retained Earnings in the year in which the resolution occurs.

(c) Materials and supplies

The inventory is valued at weighted average cost for onboard stock, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second-hand, obsolete and scrap materials.

(d) Properties

Properties, including those acquired under capital leases are recorded at cost. The costs of refurbishing and rebuilding of rolling stock for the first time are capitalized. These costs are incurred to improve and extend the useful life of the assets concerned. The costs of refurbishing and rebuilding of rolling stock, for a second time, except for major renewals, are charged to operations.

(e) Depreciation and amortization

Depreciation and amortization is calculated on a straight-line basis at rates sufficient to write off properties over their estimated useful lives. The estimated useful lives for significant classes of assets are as follows:

Rolling stock	8 to 30 years
Stations and related facilities	20 years
Maintenance buildings	25 years
Machinery, equipment and other fixed assets	3 to 15 years
Office furniture and equipment	3 to 20 years
Leasehold and infrastructure improvements	10 to 38 years

No depreciation is provided for projects in progress.

(f) Deferred charges

Deferred charges are principally comprised of the costs of development of information systems and are being amortized on the straight-line method over periods varying from three to seven years. Accumulated amortization of $27,808,000 (1984—$21,895,000) has been deducted in arriving at the carrying value of the deferred charges.

(g) Leases

Assets recorded under capital leases are amortized on a straight-line basis over the terms of the leases.

All other leases are accounted for as operating leases and the rental costs are accounted for as incurred.

VIA RAIL CANADA INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1985—*Continued*

(h) Deferred investment tax credits

In accordance with the cost reduction approach, investment tax credits are deferred and amortized to income over the estimated useful lives of the related assets.

(i) Pensions

The cost of providing pension benefits is determined by actuarial valuations, which allocate to each year of service the applicable portion of total estimated benefits, based on projections of employees' compensation levels to the time of their retirement.

Current service costs include the portion of estimated benefits attributable to services rendered during the current year and are funded as they accrue.

Past service costs are being funded over periods up to twenty-five years having regard for rates recommended by the actuary and approved by the Superintendent of Insurance.

2. Operating agreements

(a) Railway passenger service contract

The Corporation has entered into an agreement with the Government of Canada to provide services, activities and undertakings relating to the provision, management and operation of railway passenger services in Canada.

The agreement also provides that the Minister of Transport and the Corporation shall enter into Subsidiary Service Request Agreements with respect to specified intercity rail passenger services.

(b) Canadian National Railway Company and Canadian Pacific Limited

The Corporation has operating agreements with the railways for the use of tracks, facilities, train personnel, rolling stock servicing and refurbishing.

During the year, the costs relating to the railway operating agreements net of capital expenditures amounted to $400,777,000 (1984—$341,739,000) and are included in operations and maintenance expense in the Statement of Income and Retained Earnings.

3. Advance on contracts

Advance on contracts represent payments made on capital projects for the construction of maintenance facilities, station upgrading, infrastructure improvements and the purchase of maintenance materials.

4. Properties

	1985	1984
	(in thousands of dollars)	
Land	391	365
Rolling stock	496,751	357,545
Stations and facilities	9,463	233
Maintenance buildings	42,884	
Machinery, equipment and other fixed assets	8,231	3,641
Office furniture and equipment	17,593	15,485
Leasehold and infrastructure improvements	133,481	33,057
	708,794	410,326
Accumulated depreciation and amortization	(120,218)	(86,048)
	588,576	324,278
Projects in progress	90,136	246,174
	678,712	570,452

At December 31, 1985 the gross value of assets under capital leases included in stations and facilities was $5,250,000 and related accumulated amortization thereon amounted to $8,000 (Note 7b).

5. Share capital

	1985	1984
	(in thousands of dollars)	
Authorized		
An unlimited number of common shares of no par value		
Issued and fully paid		
93,000 common shares	9,300	9,300

6. Contributed surplus

Contributed surplus represents amounts received or receivable from the Government of Canada for capital expenditures.

7. Lease obligations and commitments

(a) The future minimum rental payments relating to operating leases are as follows:

	(in thousands of dollars)
1986	14,339
1987	9,253
1988	7,145
1989	6,138
1990	5,885
Subsequent year	343,812
	386,572

A significant portion of the leases are for real estate or rental of computer equipment and services.

(b) During the year, the Corporation acquired certain station properties under capital leases with initial terms of twenty years. Lease payments applicable to the initial terms have been paid in lump sums at the inception of the leases, so consequently, no obligations under capital leases exist.

(c) At December 31, 1985 the Corporation has outstanding commitments mainly relating to the purchase of property and equipment amounting to approximately $63,590,000.

8. Pension plans

(a) The Corporation has retirement benefit plans covering all of its permanent employees, including those transferred during the year from Canadian National Railway Company (Note 11). Under the plans, employees are entitled to benefits at retirement age, based on compensation and length of service.

An actuarial valuation of the pension plans was carried out as at December 31, 1983. Based on this valuation, the unfunded liability in respect of past service costs at December 31, 1985, excluding any such liability pertaining to the foregoing employees transferred to the Corporation during the year, amounted to approximately $21,700,000 (1984—$20,202,000).

VIA RAIL CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1985—*Concluded*

The pension expense charged to operations, determined in accordance with the basis described in Note 1(i), was $4,977,000 (1984—$15,936,000). The 1984 expense of $15,936,000 includes payments of $11,589,000 to meet the recommended contributions up to December 31, 1986 in respect of the unfunded past service liability.

(b) It was agreed that the employees transferred from Canadian National Railway Company during 1985 would be fully protected to the extent of their benefits accrued under the pension plan of their former employer. Negotiations are continuing concerning the amount of funds to be transferred to cover accumulated benefits up to the dates of transfer.

9. Income taxes

The tax allocation basis of accounting for income taxes is followed whereby tax provisions are based on accounting income and taxes relating to timing differences between accounting and taxable income are deferred.

Income taxes are comprised as follows:

	1985	1984
	(in thousands of dollars)	
Current charges	3,438	4,243
Deferred tax increase	238	672
	3,676	4,915

The income tax expense is high in relation to income before income taxes as a result of management's decision to use investment tax credits which have a limited time period for application, as opposed to the use of additional capital cost allowance which can be applied indefinitely to reduce the amount of income tax payable. The tax benefit of the timing differences between capital cost allowances and depreciation and amortization expense which results from this action have not been recognized because of uncertainty as to their realization.

No current income taxes are payable as a result of the application of the investment tax credits in the amount of $3,438,000 (1984—$4,243,000).

10. Prior period adjustment

As indicated in the Corporation's 1984 financial statements, Revenue Canada is auditing the Corporation's taxation returns. While the audit of the taxation returns for the years ended December 31, 1978 to 1984 is not yet complete, a settlement has been mutually agreed to, in which the Corporation would pay no income tax as a result of using $12,906,000 of investment tax credits which have been accounted for using the cost reduction approach.

Accordingly, the balance of retained earnings at January 1, 1985 has been adjusted by $5,700,000 (1984—$2,626,000). This amount represents the cumulative increase in income taxes of $12,906,000 (1984—$4,243,000) offset by the cumulative reversal of deferred income taxes of $4,760,000 (1984—$544,000) and the cumulative amortization to income of $2,446,000 (1984—$1,073,000) of deferred investment tax credits. The portion of the prior period adjustment applicable to years before January 1, 1984 amounts to $3,074,000 and the balance of retained earnings at that date has been adjusted accordingly.

11. Related party transactions

VIA Rail Canada Inc. is a Crown Corporation with all of its issued shares owned by the Government of Canada.

In the normal course of business, the Corporation contracts with other Crown Corporations for services which in 1985 amounted to $361,912,000 (1984—$300,368,000). The amounts payable to these Corporations at December 31, 1985 amounted to $44,787,000 (1984—$12,965,000).

During the year rolling stock maintenance and certain station activities previously conducted under the operating agreement with Canadian National Railway Company referred to in Note 2(b), were transferred under the Corporation's direct control. Pursuant to these arrangements certain inventories and properties were acquired for a total consideration of $10,808,000. The Corporation also acquired the services of approximately 1,460 former employees of Canadian National Railway Company and entered into various operating leases for the rental of real estate on which the maintenance buildings and certain stations and facilities are located.

12. Comparative figures

Certain of the 1984 figures have been reclassified so as to conform with the presentation adopted in 1985, including a revised basis for presenting the Statement of Changes in Financial Position to conform with the new recommendations of the Canadian Institute of Chartered Accountants.

The 1984 figures are based upon financial statements which were reported on by Samson Bélair, Chartered Accountants.

13. Subsequent events

A National Rail Passenger Transportation Act which is expected to be tabled in Parliament shortly will establish a legislative basis for the provision of national and commuter rail passenger transportation services. This legislation will change the Corporation's relationship with the Government of Canada, as well as the two freight railways which control the Corporation's essential right-of-ways.

A contract settlement between the Corporation and the Canadian Brotherhood of Railway, Transport and General Workers covering On-Board Services employees was rejected by the membership. Consequently, as of January 23, 1986, both parties are in a position where a legal work stoppage could occur.

The financial impact of these events cannot be estimated with any certainty at this time.

PART II

CROWN CORPORATIONS AND OTHER CORPORATE INTERESTS

1. INTRODUCTION TO PART II

This Part responds to the provision in the *Financial Administration Act*, paragraph 153(3)(a) that the Report of the President "shall include a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of or in trust for the Crown or any Crown corporation."

The information represents the status of Crown corporations and other Canadian government interests as at July 31, 1986, unless otherwise noted.

The individual lists are:

parent Crown corporations and their subsidiaries and associates. These are grouped as:

— **Subsidiaries held at 100%**, if wholly-owned,

— **Subsidiaries held at 50-99%**, if 50 per cent or more of the equity is held by a Crown corporation, or,

— **Associate held at less than 50%** if less than 50 per cent is held. (Generally subsidiaries of subsidiaries are listed only to a second ownership level below the 100% owned category);

Joint Enterprises are those owned by Canada jointly with another government, whether foreign, provincial or municipal;

Mixed Enterprises are those in which ownership is shared by Canada and the private sector;

Other Entities are corporate entities without share capital, for which the Government of Canada, directly or through a Crown corporation, has a right pursuant to statute, articles of incorporation, letters patent or by-law, to appoint one or more members of the board of directors or similar governing body.

International Organizations are entities created pursuant to international agreements by which Canada has a right to appoint or elect members to a governing body.

A statistical summary of the number of entities in each of the lists is presented on the next page.

The reader should note that the descriptions of corporate mandates appearing in this Part are intended to convey the essence of those mandates. They are not legal descriptions. Similarly, the description of the government's objective in making investments in these corporations is meant only as a summarization. For further information, the reader is referred to the special Acts, articles of incorporation, or annual reports of the corporations. The government percentage ownership data displayed are based on the number of voting shares.

2. STATISTICAL SUMMARY

As at July 31, 1986

Crown Corporations

• Parent Crown corporations, including eight corporations which are exempted from Part XII of the FAA	54*
• Wholly-owned subsidiaries	127
TOTAL	181

Crown Corporations' Investments (direct and indirect)

• Subsidiaries held at 50% or more but less than 100%	34
• Associates held at less than 50%	106
TOTAL	140

Joint and Mixed Enterprises

TOTAL	26**

Other Entities

— Entities without share capital	39

International Organizations

— Entities created pursuant to international agreement	13

---

* Includes:

— in process of dissolution

1. Canadian National (West Indies) Steamships Ltd.
2. Canagrex
3. St. Anthony Fisheries Ltd.

** Includes:

— 12 corporations in which the Superintendent of Bankruptcy has received shares in lieu of a cash levy.

3. THE LISTINGS

3.1. PARENT CROWN CORPORATIONS, WHOLLY-OWNED SUBSIDIARIES, OTHER SUBSIDIARIES AND ASSOCIATES

Notes

1. For corporations scheduled in the *Financial Administration Act* (FAA), the relevant schedule is shown in parentheses immediately following the corporation's name.

2. Under the FAA, a subsidiary is a Crown corporation if it is wholly- owned directly or indirectly by one or more parent Crown corporations.

---

1. Air Canada (C-II)

Subsidiaries held at 100%
- Air Canada Services Inc.
- enRoute Card International Inc.
- enRoute Card Inc.
- Airtransit Canada
- Touram Inc.
  - Touram Group Service Inc.

Subsidiaries held at 50-99%
- Matac Cargo Ltd. (50%)

Associates held at less than 50%
- Aeronautical Radio, Inc. (1 share)
- Air Cargo Facilities (2.5%)
- Air Nova (49%)
- Air Ontario Holdings Inc. (24.5%)
- Airlines Clearing House Inc. (1 share)
- Airlines Reporting Corporation (3.3%)
- Airline Tariff Publishing Co. (6.69%)
- Global Travel Computer Holdings Ltd. (33.3%)
- GPA Group Limited (25.98%)
  - Aircraft Finance Limited
  - Air Maple Limited
  - Air Tara Limited
  - Aviation Consultants Limited
  - Elasis B.V.
  - European Expedite Limited
  - GPA Corporation
  - GPA (Europe) Limited
  - GPA Financial Services Limited
  - GPA Insurance Brokers Limited
  - GPA Holdings Limited
  - GPA Leasing (NA) NV
  - GPA Midland Ltd. (51%)
  - GPA Netherlands B.V.
  - Guinness Peat Aviation Asia Limited
  - Guinness Peat Aviation (Belgium) S.A.
  - Guinness Peat Western Limited
  - Transportation Analysis International Limited
  - Irish Aerospace Limited (50%)
  - TAI Limited
  - Westsat Limited (25%)

Innotech Aviation Ltd. (30%)
Cross Canada Flights Ltd. (49%)
Innotech Aviation Nfld. Ltd. (49%)
International Aeradio (Caribbean) Limited (1%)
Société internationale de télécommunications aéronautiques (0.78%)

2. Atlantic Pilotage Authority (C-I)

3. Atomic Energy of Canada Limited (C-I)

4. Bank of Canada (Exempted)

5. Canada Council (Exempted)

6. Canada Deposit Insurance Corporation (C-I)

7. Canada Development Investment Corporation (C-II)

Subsidiaries held at 100%
Canadair Financial Corporation
Canadair Limited
Canadair Challenger Inc.
Canadair International Limited
Canadair Services Limited
Challenger Aviation Service GmbH
Eldorado Nuclear Limited
Eldorado NPI Limited
Eldorado Aviation Limited
Eldorado Resources Limited
119371 Canada Limited
Eldor Resources Limited
Key Lake Mining Corp. (16.6%)
Associates held at less than 50%
Varity Corporation (20%)

8. Canada Harbour Place Corporation (C-I)

9. Canada Lands Company Limited (C-I)

Subsidiaries held at 100%
Canada Lands Company (Mirabel) Limited
Canada Lands Company (Le Vieux-Port de Montréal) Limited
Canada Lands Company (Vieux-Port de Québec) Inc.

10. Canada Mortgage and Housing Corporation (C-I)

11. Canada Museums Construction Corporation Inc. (C-I)

12. Canada Ports Corporation (C-II)

Subsidiary held at 50-99%
Ridley Terminals Inc. (90%)

13. Canada Post Corporation (C-I)

14. Canadian Broadcasting Corporation (Exempted)

Associates held at less than 50%
- Master FM Limited (20%)
- Visnews Limited (33%)
  - News Film Services Limited
  - British Commonwealth International Newsfilm Agency Limited
  - Viscom International (USA) Limited
- Télévision St. François Inc.

15. Canadian Commercial Corporation (C-I)

16. Canadian Dairy Commission (C-I)

17. Canadian Film Development Corporation (Exempted)

18. Canadian Institute for International Peace and Security (Exempted)

19. Canadian Livestock Feed Board (C-I)

20. Canadian National Railway Company (C-II)

Subsidiaries held at 100%
- Autoport Limited
- The Canada and Gulf Terminal Railway Company
- Canadian National Express Company
- The Canadian National Railways Securities Trust
- Canadian National Steamship Company, Limited
- Canadian National Telegraph Company
- The Great North Western Telegraph Company of Canada (94.54%)
- Canadian National Transfer Company Limited
- Canadian National Transportation, Limited
  - Chapman Transport Limited
  - Empire Freightways Limited
  - Royal Transportation Limited
  - Transport Route Canada Inc.
    - Chalut Transport (1974) Inc.
    - Express Dorchester Inc.
- Canat Limited
- CN (France) S.A.
- CNM Inc.
  - Coastal Transport Limited
  - Halifax Industries (Holdings) Limited (33.3%)
  - Lakespan Marine Inc. (50%)
  - Seabase Limited (15%)
- Marine Atlantic Inc. (acting parent Crown corporation)
- CN Tower Limited
- CN Transactions Inc.
  - Canac Consultants Limited
  - Canadian National Hotels (Moncton) Ltd.
  - Canaprev Inc. (50%)
  - Canaven Limited
  - CN Exploration Inc.
  - CN Hotels Inc.
  - East Yard Development Ltd. (50%)
  - The Toronto Terminals Railway Company (50%)
- Grand Trunk Corporation
  - Central Vermont Railway, Inc.
    - Domestic Four Leasing Corporation
  - Domestic Three Leasing Corporation
  - Domestic Two Leasing Corporation
  - Duluth, Winnipeg and Pacific Railway Company

Grand Trunk Land Development Corporation
Grand Trunk Radio Communications, Inc.
Grand Trunk Western Railroad Company
The Belt Railway Company of Chicago (8.33%)
Chicago and Western Indiana Railroad Company (20%)
Trailer Train Company (2.63%)
The Minnesota and Manitoba Railroad Company
The Minnesota and Ontario Bridge Company
Mount Royal Tunnel and Terminal Company, Limited
Northwestel Inc.
Terra Nova Telecommunications Inc.

Subsidiaries held at 50-99%
The Canada Southern Railway Company (50%)
The Canadian Northern Quebec Railway Company (59.7%)
Detroit River Tunnel Company (50%)
EID Electronic Identification Systems Ltd. (50%)
The Northern Consolidated Holding Company Limited (71.9%)
The Public Markets, Limited (50%)
The Quebec and Lake St. John Railway Company (89.1%)
Shawinigan Terminal Railway Company (50%)

Associates held at less than 50%
Compagnie de gestion de Matane Inc. (49%)
Computer Sciences Canada, Ltd. (7.87%)
Dome Consortium Investments Inc. (16.66%)
Eurocanadian Shipholdings Limited (18%)
Fort Point Holdings Ltd. (25%)
Halterm Limited (33.3%)
OCRA Communications Inc. (now Gandalf Systems Group) (5.51%)
Railroad Association Insurance, Ltd. (7.47%)
Telesat Canada (3.75%)

21. Canadian National (West Indies) Steamships, Ltd. (C-I)*

22. Canadian Patents and Development Limited (C-I)

23. Canadian Saltfish Corporation (C-I)

24. Canadian Wheat Board (Exempted)

25. Canagrex (C-I)*

26. Cape Breton Development Corporation (C-I)

Subsidiaries held at 100%
Cape Breton Carbofuels Limited
Darr (Cape Breton) Limited
Dundee Estates Limited

Subsidiaries held at 50-99%
Whale Cove Summer Village Limited (62.5%)

Associates held at less than 50%
Bay Lumber Limited (7%)
Cape Breton Offshore Fabricators Limited (33.3%)
Eastern Carbide Tools Limited (1%)
Haak Conveyor & Manufacturing Limited (42%)

---

* In process of dissolution

Newco Mining Limited (10%)
Sun Mountain Development Limited (Cape Breton Ski Club) (4%)
4 M Panga Hotel Co. Limited (45%)

27. Defence Construction (1951) Limited (C-I)

28. Export Development Corporation (C-I)

29. Farm Credit Corporation (C-I)

30. Federal Business Development Bank (C-I)

31. Freshwater Fish Marketing Corporation (C-I)

32. Great Lakes Pilotage Authority, Ltd. (C-I)

33. Halifax Port Corporation (C-II)

34. Harbourfront Corporation (C-I)

Subsidiaries held at 100%
Peter Street Basin Properties Inc.
630370 Ontario Ltd.
Subsidiaries held at 50-99%
Harbourpoint Developments (Harbourfront) Limited
Art Gallery at Harbourfront (membership interest)
School-By-the-Water (membership interest)

35. International Centre for Ocean Development (C-I)

36. International Development Research Centre (Exempted)

37. Laurentian Pilotage Authority (C-I)

38. Mingan Associates Ltd. (C-I) (Inactive)

39. Montreal Port Corporation (C-II)

40. National Arts Centre Corporation (Exempted)

41. National Capital Commission (C-I)

42. Northern Canada Power Commission (C-I)

43. Pacific Pilotage Authority (C-I)

44. Petro-Canada (C-II)

Subsidiaries held at 100%
Amauligak Explorations Inc.
Bent Horn Development Inc.
Canertech Inc.
Hunter Enterprises Orillia Limited (60%)
Sparfil International Inc. (49%)
Valera Electronics Inc. (11.3%)
Canertech Conservation Inc.
Canertech Conservation (N.B. - P.E.I.) Inc. (81.6%)

- Canertech Conservation (N.S.) Inc. (80%)
- Canertech Conservation (Ontario) Inc. (88.9%)
- 107744 Canada Inc.

Petro-Canada Consulting Corporation
Petro-Canada International Assistance Corporation (acting parent Crown corporation)
Petro-Canada Inc.

- Arctic Pilot Project Inc.
- Asher American, Inc.
- Blakeny and Son (1979) Ltd.
- Fifth Pacific Stations Ltd.
- GMI Co. (Bahamas) Limited
- Independent Fuels & Lumber Ltd.
- Joseph Elie Limited
- Morrow Fuel Oil Sales Ltd.
- Northwest Terminals Ltd.
- Opal Oils Limited
  - Commodore Oils Limited
    - First Pacific Stations Ltd.
    - Second Pacific Stations Ltd.
    - Third Pacific Stations Ltd.
    - Fourth Pacific Stations Ltd.
- Pacific Petrochemicals Limited*
- Pacific Petroleums Limited*
- Pacific Petroleums (Overseas) Limited
- Pacific Pipelines, Inc.
- Petro-Canada Hydrocarbons Inc.
- Petro-Canada (Barito) Inc.
- Petro-Canada Chemicals Inc.
- Petro-Canada Drilling Inc.
- Petro-Canada Enterprises Inc.*
- Petro-Canada Espanola, S.A.
- Petro-Canada Norway A/S
- Petro-Canada Oil & Gas Inc.
- Petro-Canada Petroleum Marketing Inc.
- Petro-Canada Petroleum Inc.*
- BP Marketing Canada Limited
- Depanneurs Le Frigo Ltée.
- Chatelaine Restaurants Limited
- Saint Laurent Petroleum Inc.
- Petro-Canada (U.K.) Limited
- Petroleum Transmission Company
- Petron Petroleum Limited
- Prairie Leaseholds Limited
- Rocair Limited
- Servico Limitée/Servico Limited
- Venezuelan Canadian Oils, C.A.
- Venezuelan Pacific Petroleums, C.A.
- Xychem Inc.
- 103912 Canada Inc.
- 106616 Canada Inc.
- 106618 Canada Inc.
- 106619 Canada Inc.
- 106620 Canada Inc.
- 106621 Canada Inc.
- 146923 Canada Ltd.
- 146924 Canada Ltd.

---

* In process of dissolution

Subsidiaries held at 50-99%
- Canstar Oilsands Ltd. (50%)
- Keyanaw Oils Sands Limited (50%)
- Les Huiles Du Royaume Inc. (50%)
- Marchand Petroleum (Canada) Inc. (50%)
- Panarctic Oils Ltd. (52.73%)
- Petro-Canada Centre Finance Inc. (50%)
- Petro-Canada Centre Inc. (50%)
- Sedpex Inc. (50%)
- Viatec Resource Systems, Inc. (50%)
- Wapisoo Oils Sands Ltd. (50%)
- 288564 Alberta Ltd. (50%)

Subsidiaries held at less than 50%
- Ducharme & Carbone (1981) Inc. (43.8%)
- Harvey's Oil Limited (49.9%)
- Internationale de Services Industriels et Scientifique, S.A. (27%)
- Les Petroles Sherbrooke Inc. (47%)
- McAsphalte Inc. (49%)
- Marc Dufresne (1978) Inc. (49.99%)
- Northward Development Ltd. (17%)
- Perry Fuels Inc. (49%)
- Petroles de la Mauricie (Canada) Inc. (49.99%)
- Petroles M. Miron Inc. (49.9%)
- Petroles St. Jean Sur Richelieu Inc. (49%)
- Roma Fuels Limited (49%)
- Sulconam Inc. (7.6%)
- Syncrude Canada Ltd. (17%)
- Thermo Page Inc. (49.9%)
- Town & Country Fuels (1980) Inc. (49%)
- Westcoast Transmission Company Ltd. (31.2%)
- 113989 Canada Ltd. (49.9%)
- 128963 Canada Inc. (49%)
- 139741 Canada Ltée. (49%)

Subsidiaries held at less than 5% (other interests)
- Campbell Resources Inc.
- Cheyenne Petroleum Corp. (NPL)
- Cynthia Gas Gathering Company
- International Standard Resources Ltd.
- Manhattan Continental Dev. Corp.
- Mascot Gold Mines Ltd.
- New Nadina Explorations Ltd.
- Nova, An Alberta Corporation
- Pacific Energy Resources Ltd.
- Pacific Northern Gas
- Peace Pipe Line Ltd.
- Petrogas Processing Ltd.
- Polar Gas Engineering Services Ltd.
- Redwater Water Disposal Co.
- Riley's Data Share
- Rimbey Pipe Line Co. Ltd.
- Sultran Ltd.
- Wardean Drilling Co. Limited
- 204383 Enterprises Inc.

45. Port of Quebec Corporation (C-II)

46. Prince Rupert Port Corporation (C-II)

47. Royal Canadian Mint (C-I)

48. Standards Council of Canada (C-I)

49. St. Anthony Fisheries Limited (C-I)*

50. St. John's Port Corporation (C-II)

51. The St. Lawrence Seaway Authority (C-I)

    Subsidiaries held at 100%
    The Jacques Cartier and Champlain Bridges Incorporated
    The Seaway International Bridge Corporation, Ltd.

52. Teleglobe Canada (C-II)

    Subsidiaries held at 100%
    Teleglobe Canada Limited

53. Vancouver Port Corporation (C-II)

54. VIA Rail Canada Inc. (C-I)

    Associates held at less than 50%
    Railroad Association Insurance, Ltd. (4%)

3.2 JOINT AND MIXED ENTERPRISES

These are enterprises with share capital owned jointly with other governments and/or other organizations to further common objectives.

Note: Subsidiaries and associates are not listed.

1. Canada Development Corporation

2. Canarctic Shipping Company Limited

3. Cooperative Energy Corporation

4. Lower Churchill Development Corporation Limited

5. Mohawk St. Régis Lacrosse Ltd. (inactive)

6. Nanisivik Mines Limited

7. National Sea Products Ltd.

8. Newfoundland and Labrador Development Corporation Limited

9. North Portage Development Corporation

10. NPM Nuclear Project Managers Canada Inc.

11. N.S. Holdco Ltd.

---

* In process of dissolution

12. Société Inter-Port de Québec

13. Telesat Canada

14. 125459 Canada Ltd.

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations:

15. Prestige Poultry Products Ltd.

16. Mount Nansen Mines Ltd.

17. Geoform Designs Inc.

18. Captain Scotts Fish & Chips (1978) Ltd.

19. Romfield Building Corporation Ltd.

20. Dreco Energy Services

21. International Hydrodynamics Co. Ltd.

22. Wilanour Resources Ltd.

23. Blake Resources

24. Totran Services Ltd.

25. House of Brougham Ltd.

26. Equity Capital Investments Ltd.

3.3 OTHER ENTITIES

These are entities without share capital for which the Government of Canada has a right to appoint members to the boards of directors or similar governing bodies.

1. Agricultural Products Board

2. Asia-Pacific Foundation of Canada

3. The Army Benevolent Fund

4. Association for the Export of Canadian Books

5. The Blue Water Bridge Authority

6. Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

7. Buffalo and Fort Erie Public Bridge Authority

8. Calgary Olympic Development Association

9. Canadian Fitness and Lifestyle Research Institute Inc. (Canada Fitness Survey)

10. Canada Grains Council

11. The Canadian Co-operative Implements Limited
12. Canadian International Grains Institute
13. Coaching Association of Canada
14. Forest Engineering Research Institute of Canada

Harbour Commissions

15. Fraser River Harbour Commission
16. The Hamilton Harbour Commissioners
17. Thunder Bay Harbour Commission
18. Nanaimo Harbour Commission
19. North Fraser Harbour Commission
20. Oshawa Harbour Commission
21. Port Alberni Harbour Commission
22. The Toronto Harbour Commissioners
23. Windsor Harbour Commission
24. Hockey Canada Inc.
25. International Fisheries Commissions Pension Society
26. Last Post Fund
27. Medical Council of Canada
28. National Parks Citizens Committee Inc.
29. The Nature Trust of British Columbia
30. National Sport and Recreation Centre, Inc.
31. Oo-Za-We-Kwun Centre Inc. (inactive)
32. PARTICIPaction
33. POS Pilot Plant Corporation
34. Roosevelt Campobello International Park Commission
35. Saint John Harbour Bridge Authority
36. Terry Fox Humanitarian Award Inc.
37. The Vanier Institute of the Family
38. Western Grains Research Foundation
39. XV Winter Games Organizing Committee (OCO'88)

3.4 INTERNATIONAL ORGANIZATIONS

Entities created pursuant to international agreements where Canada has a right to appoint or elect members to a governing body.

1. African Development Bank
2. African Development Fund
3. Asian Development Bank
4. Caribbean Development Bank
5. Commonwealth War Graves Commission
6. Inter American Development Bank
7. International Bank for Reconstruction and Development
8. International Boundary Commission
9. International Development Association
10. International Finance Corporation
11. International Fund for Agricultural Development
12. International Joint Commission
13. International Monetary Fund

APPENDIX 'A'

Additions/Deletions to Part II Listings
July 31, 1985 — July 31, 1986

Name	Change	Notes
106617 Canada Inc.	Deleted	Petro-Canada
123627 Canada Inc.	Deleted	Petro-Canada
146923 Canada Ltd.	Added	Petro-Canada
146924 Canada Ltd.	Added	Petro-Canada
630370 Ontario Ltd.	Added	Harbourfront
Air Nova	Added	Air Canada
Air Ontario Holdings Inc.	Added	Air Canada
Aircraft Finance Limited	Added	Air Canada
Amauligak Exploration Inc.	Added	Petro-Canada
Aquilla Holdings Ltd.	Deleted	Petro-Canada
Arctic Islands Resources Ltd.	Deleted	Petro-Canada
Big Eagle Oil & Gas Ltd.	Deleted	Petro-Canada
BP Home Comfort Limited	Deleted	Petro-Canada
Cal-Jet Holdings Limited	Deleted	Petro-Canada
Canadian Arsenals Limited	Deleted	Sold
Canadian General Atomic Corporation Limited	Deleted	Canada Development Investment Corporation
Canarch Limited	Deleted	Canada Development Investment Corporation
Dreco Energy Services	Added	Superintendent of Bankuptcy
The de Havilland Aircraft of Canada Limited	Deleted	Sold
de Havilland Canada, Inc.	Deleted	Sold
Dome Consortium Investment Inc.	Added	Canadian National Railways
enRoute Card International Inc.	Added	Air Canada
European Expedite Limited	Added	Air Canada
Express Dorchester Inc.	Added	Canadian National Railways
Footwear and Leather Institute	Deleted	Regional Industrial Expansion
GPA Holdings Limited	Added	Air Canada
GPA Netherlands B.V.	Added	Air Canada
GPA Spacecon Limited	Deleted	Air Canada
Guinness Peat Aviation (Belgium) S.A.	Added	Air Canada
Intercast S.A.	Deleted	Canadian National Railways
Les Entreprises Buissières Ltée	Deleted	Canadian National Railways
Les Huiles Desroches Inc.	Deleted	Petro-Canada
L.M. Petroleum Inc.	Deleted	Petro-Canada
Loto Canada Inc.	Deleted	Dissolved
Morrow Fuel Oil Sales Ltd.	Added	Petro-Canada
Marine Atlantic Inc.	Added	Canadian National Railways — formerly CN Marine Ltd.
National Parks Citizens Committee Inc.	Added	Created 1983 — omitted from previous listing
Northwest Terminals Ltd.	Added	Petro-Canada
NPM Nuclear Project Managers Canada Inc.	Added	Created 1982 — omitted from previous listing
Pêcheries Atlantique du Québec Inc.	Deleted	Sold
Pêcheries Canada Inc.	Deleted	Sold
Pêcheries Cartier Inc.	Deleted	Sold
Pêcheries Maritime de Gaspé	Deleted	Sold
Peter Street Basin Properties Inc.	Added	Harbourfront
Petro-Canada (Barito) Inc.	Added	Petro-Canada
Petro-Canada Hydrocarbons Inc.	Added	Petro-Canada

Name	Change	Notes
Petro-Canada Products Inc.	Deleted	Petro-Canada
Petro-Canada Resources Inc.	Deleted	Petro-Canada
Prairie Minerals Limited	Deleted	Petro-Canada
Railroad Association Insurance, Ltd.	Added	Canadian National Railways
Railroad Association Insurance, Ltd.	Added	Rail Canada Inc.
Servico Limitée/Servico Limited	Added	Petro-Canada
Sixpro Inc.	Deleted	Sold
Societa a responsibilita limitata Immobiliare San Sebastiano	Deleted	Dissolved
TAI Limited	Deleted	Air Canada (now Transportation Analysis International Limited)
Télévision St. François Inc.	Added	Canadian Broadcasting Corporation
Transportation Analysis International Limited	Added	Air Canada (formerly TAI Limited)
Trecan Limited	Deleted	Petro-Canada
Tri-Mountain Petroleum Ltd.	Deleted	Petro-Canada
Uranium Canada Limited	Deleted	Dissolved
Value Serve Stations Limited	Deleted	Petro-Canada
Varity Corporation	Added	Share restructuring of Massey-Ferguson Ltd., May 9, 1986
Westsat Limited	Added	Air Canada
XV Winter Games Organizing Committee (OCO '88)	Added	Created 1982 — omitted from previous listing

4. CORPORATE INFORMATION

4.1 JOINT (J) AND MIXED (M) ENTERPRISES—CORPORATIONS WITH SHARE CAPITAL OWNED JOINTLY WITH OTHER GOVERNMENTS AND/OR OTHER ORGANIZATIONS

Name of Corporation	Type	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End Total Assets (A)/ Liabilities (L)	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage*
Canada Development Corporation	M	Suite 200 444 Yonge Street Toronto, Ontario M5B 2H4	Minister of State for Privatization	1971, Canada Development Corporation Act, Superseded by 1985 Canada Development Corporations Reorganization Act	December 31/85 A = $7,259.0M L = $5,739.0M	Thorne Ernst & Whinney	To develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities open to Canadians; to operate profitably and in the best interest of all the shareholders.	45.8%
Canarctic Shipping Company Limited	M	350 Sparks Street Suite 809 Ottawa, Ontario K1R 7S8	Transport	1975, Canada Corporations Act	December 31/85 A = $36.8M L = $4.3M	Coopers & Lybrand	To acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.	51%
Cooperative Energy Corporation	M	2000 Trans Canada Pipelines Tower 530-8 Avenue S.W. Calgary, Alta. T2P 3S8	Energy, Mines and Resources	1982, Cooperative Energy Act	December 31/85 A = $212.4M L = $94.0M	Touche, Ross & Co.	To operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources./To bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.	25%
Lower Churchill Development Corporation Limited	J	P.O. Box 9100 St. John's, Nfld. A1A 2X8	Energy, Mines and Resources	1970, Companies Act of Nfld.	December 31/85 A = $30.2M L = $12,000	Clarkson Gordon & Co.	To establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.	49%
Mohawk St. Régis Lacrosse Ltd.	M	c/o Honeywell, Wotherspoon 500-90 Sparks Street Ottawa, Ontario K1P 5B4	Indian Affairs and Northern Development	1975, Business Corporations Act of Ontario	August 31/83 A = $17,844 L = $260,491	(inactive)	To acquire assets of an insolvent lacrosse stick manufacturing company located on St. Regis Reserve, Cornwall Island.	(inactive)
Nanisivik Mines Limited	M	20 Toronto Street 12th Floor Toronto, Ontario M5C 2B8	Indian Affairs and Northern Development	1974, Companies Act of Alberta	March 31/86 A = $64.8M L = $11.6M	Touche, Ross & Co.	To test the feasibility of mining lead and zinc in the Canadian Arctic, providing jobs for the Inuit and to have a Canadian presence in the Arctic.	18%

* Federal Percentage of Ownership calculation is based on number of votes

National Sea Products Ltd.	M	1959 Upper Water St. Halifax, N.S. B3J 3B7	Regional Industrial Expansion	1953, Nova Scotia Companies Act	December 28/85 A = $252.1M L = $203.6M	Clarkson, Gordon & Co.	The processing and marketing of fish, seafoods and fish by-products ./ Restructuring the Atlantic fisheries.	20%
Newfoundland and Labrador Development Corporation Limited	J	136 Crosbie Road Viking Building St. John's, Nfld. A1B 3K3	Regional Industrial Expansion	1973, Newfoundland Companies Act	March 31/86 A = $31.9M L = $31.9M	Coopers & Lybrand	To assist small- and medium-sized businesses in Newfoundland and Labrador through loan and equity financing, management advisory services, and other related services.	40%
North Portage Development Corporation	J	1100-444 St. Mary Ave Winnipeg, Man. R3C 3T1	Regional Industrial Expansion	The 1983 Manitoba Corporations Act	March 31/86 A = $51.0M L = $2.6M	Coopers & Lybrand	To foster the social and economic development of the North Portage area in the core area of Winnipeg./Under the Special Recovery Capital Projects, stimulating economic recovery in Canada and Manitoba.	33.3%
NPM Nuclear Project Managers Canada Inc.	M	620 Dorchester Blvd. West Montreal, P.Q. H3B 1N8	Energy, Mines and Resources	1982, Canada Business Corporations Act	March 31/86 A = $489,275 L = $484,904	None Appointed	Nuclear Project and Construction Management./To transfer this activity to the private sector.	13.34%
N.S. Holdco Ltd.	M	c/o Cox, Downie Goodfellow Suite 1100 1959 Upper Water Street Halifax, N.S. B3J 3E5	Regional Industrial Expansion	1983, Canada Business Corporations Act, continued under the 1984, Nova Scotia Companies Act	December 31/85 A = $108.0M L = $3,336	Ernst & Whinney	To hold the assets owned by Canada and the Bank of Nova Scotia./Restructuring the Atlantic fisheries.	32.5%
Société Inter-Port de Québec	J	Suite 802 1126, chemin St-Louis Place Sillery Sillery, Quebec G1S 1E5	Regional Industrial Expansion	1974, Special Act of the Government of Quebec	March 31/86 A = $4.8M L = $58,977	Poissant Richard, Thorne Riddell & Co.	To develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infra- structure.	40%
Telesat Canada	M	333 River Road Vanier, Ontario K1L 8B9	Communications	1969, Telesat Canada Act	December 31/85 A = $354.7M L = $204.9M	Peat, Marwick, Mitchell & Co.	To establish multi-purpose satellite telecommunication systems.	50%*
125459 Canada Ltd.	M	c/o Cox, Downie Goodfellow Suite 1100 1959 Upper Water Street Halifax, N.S. B3J 3E5	Regional Industrial Expansion	1983, Canadian Business Corporations Act	December 31/85 A = $200.4M L = $88.6M	Ernst & Whinney	Holds shares in Fishery Products International Ltd./Restructuring the Atlantic fisheries.	62.6%

* Her Majesty in right of Canada

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations in lieu of a cash levy payable to the Crown:

Prestige Poultry Products Ltd.
Mount Nansen Mines Ltd.
Geoform Designs Inc.
Captain Scotts Fish & Chips (1978) Ltd.
Romfield Building Corporation Ltd.
Dreco Energy Services
International Hydrodynamics Co. Ltd.
Wilanour Resources Ltd.
Blake Resources
Totran Services Ltd.
House of Brougham Ltd.
Equity Capital Investments Ltd.

4.2 Other Entities—Entities Without Share Capital for which the Government of Canada has a right to appoint Members to the Boards of Directors

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Agricultural Products Board	Room 775 Sir John Carling Bldg. Ottawa, Ontario K1A 0C5	Agriculture	1951, Agricultural Products Board Act	March 31	Auditor General of Canada	To buy, sell or import agricultural products. It may purchase and hold commodities for later sale, emergency relief in Canada or assistance programs abroad.	N/A
Asia-Pacific Foundation of Canada	Room 666 999 Canada Place Vancouver, B.C. V6E 3E1	Secretary of State for External Affairs	1984, An Act to incorporate Asia-Pacific Foundation of Canada	June 30	Coopers and Lybrand	To develop closer ties between the peoples and institutions of Canada and the peoples and institutions of the Asia-Pacific region.	N/A
Army Benevolent Fund	Veterans Affairs Bldg. 284 Wellington St. Ottawa, Ontario K1A 0P4	Veterans Affairs	1947, Army Benevolent Fund Act	March 31	Auditor General of Canada	To provide grants and other financial assistance to Second World War veterans, or their dependants./Profits from services operated for the benefit of the Canadian Army during the war were allocated to the Army Benevolent Fund for disbursement.	N/A
Association for the Export of Canadian Books	P.O. Box 349 Station "A" Ottawa, Ontario K1N 8Z3	Communications	1972, Canada Corporations Act	March 31	Robert B. Shortly	To assist in expanding the export of Canadian published books.	N/A
The Blue Water Bridge Authority	Bridge Street Point Edward Ontario N7T 7H7	Transport	1964, Blue Water Bridge Authority Act	August 31	William J. Hipple	To hold, operate, maintain and repair the Canadian portion of the Blue Water Bridge which links Point Edward, Ontario, and Port Huron, Michigan, USA, across the St. Clair River.	N/A
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children	Queen Elizabeth II Canadian Research Fund Jeanne Mance Bldg Tunney's Pasture Ottawa, Ontario K1A 0W9	National Health and Welfare 1	1959, Queen Elizabeth II Canadian Research Fund Act	March 31	Auditor General of Canada	The furthering of research into the diseases of children and the prevention and cure of such diseases.	N/A
Buffalo and Fort Erie Public Bridge Authority	The Peace Bridge Peace Bridge Plaza, Buffalo, N.Y. 14213 U.S.A.	Finance	1934, An Act to incorporate Buffalo Public and Fort Erie Bridge Authority	December 31	Arthur Young & Co.	To construct, maintain and operate a bridge across the Niagara River between Buffalo, New York and Fort Erie, Ontario.	N/A
Calgary Olympic Development Association	560 Bow Valley Square 4 250 6th Ave. S.W. Calgary, Alberta T2P 3H7	National Health and Welfare 2	1979, Societies Act of Alberta	March 31	Vennard, Johannesen and Co.	To foster the development of Canadian athletics; to administer the Olympic Endowment Funds; and to operate and maintain the Canada Olympic Park.	N/A

1 The directors of the Board are "appointed by Her Majesty by Commission under the Great Seal".

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Canadian Fitness and Lifestyle Research Institute Inc. (Canada Fitness Survey)	506-294 Albert St. Ottawa, Ontario K1P 6E6	National Health and Welfare	1980, Canada Corporations Act	March 31	Deloitte, Haskins and Sells	To collect, interpret and disseminate information pertaining to the fitness levels of Canadians.	N/A
Canada Grains Council	Suite 760 360 Main Street Winnipeg, Manitoba R3C 3Z3	Minister of State for the Canadian Wheat Board	1969, Canada Corporations Act	March 31	Thorne, Riddell & Co.	To provide a forum in which Council members representing all facets of the grain industry could discuss mutual problems, study particular issues and provide advice to the government.	N/A
The Canadian Co-operative Implements Limited	56-1313 Border St. Winnipeg, Manitoba R3H 0X4	Agriculture	1940, Dominion Companies Act	October 31	Touche Ross and Co.	To carry on the business of manufacturing, production, distributing, importing, exporting, leasing, buying, selling (both at wholesale and retail) assembling, exchanging and dealing in implements, machinery equipment, tools, goods, wares and merchandise of every kind and description.	N/A
Canadian International Grains Institute	1000-303 Main St. Winnipeg, Manitoba R3C 3G7	Minister of International Trade	1972, Canada Corporations Act	March 31	Deloitte, Haskins & Sells	To offer courses in grain technology and handling to influential foreign participants in the field to develop existing and potential markets abroad for Canadian grains and oilseeds./ Promotional tool for the export of Canadian grain, oilseeds and products.	N/A
Coaching Association of Canada	333 River Road B-10 Vanier, Ontario K1L 8H9	National Health and Welfare	1970, Canada Corporations Act	March 31	Clarkson, Gordon and Co.	To provide programs, services and publications to improve coaching effectiveness throughout Canada.	N/A
Forest Engineering Research Institute of Canada	143 Place Frontenac Pointe Claire, Que. H9R 4Z7	Agriculture	1974, Canada Corporations Act	December 31	Touche, Ross & Co.	To carry out research and development projects to demonstrate practical measures for increasing the efficiency of wood harvesting in Canada.	N/A
Fraser River Harbour Commission	Suite 505 713 Columbia Street New Westminster, B.C. V3M 1B2	Transport	1913, New Westminster Harbour Commissioners Act	December 31	Thorne, Riddell & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Hamilton Harbour Commissioners	605 James Street North Hamilton, Ontario L8L 1K1	Transport	1912, Hamilton Harbour Commissioners Act	December 31	Spicer, McGillivray & Co.	To regulate and control navigation and all works and operations within the harbour.	N/A

2 Two directors appointed by the Minister of State, Fitness and Amateur Sport who has received delegated authority from the Minister of Health and Welfare.

Hockey Canada Inc.	c/o Olympic Saddledome P.O. Box 1060 Calgary, Alberta T2P 2K3	National Health and Welfare	1969, Canada Corporations Act	March 31	Clarkson, Gordon & Co.	To support national hockey teams representing Canada in international competition and to support generally the playing of hockey in Canada.	N/A
International Fisheries Commissions Pension Society	c/o Treasury Board of Canada Vanier Bldg. 222 Nepean Street Ottawa, Ontario K1A 0R5	Fisheries and Oceans	1970, Canada Corporations Act	September 30	Auditor General of Canada	To arrange for and administer the provision of pensions and insurance for the employees of any international fisheries commission, whose seat or headquarters is in any country established and maintained by Canada or the U.S., or both.	N/A
Thunder Bay Harbour Commission	P.O. Box 2266 Thunder Bay, Ontario P7B 5E8	Transport	1958, Lakehead Harbour Commissioners Act	December 31	Clarkson, Gordon & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
Last Post Fund	Suite 921 685 Cathcart St. Montreal, Que. H3B 1M7	Veterans Affairs	1922, Federal Charter	March 31	Francois Bourgault	To ensure that qualified veterans receive dignified burials.	N/A
Medical Council of Canada	1867 Alta Vista Dr. P.O. Box 8234 Ottawa, Ontario K1G 3H7	National Health and Welfare	1912, Canada Medical Act	December 31	Ernst & Whinney	To promote and effect the establishment of a qualification in medicine, such that the holders thereof shall be acceptable and empowered to practice in all the provinces of Canada.	N/A
Nanaimo Harbour Commission	P.O. Box 131 104 Front Street Nanaimo, B.C. V9R 5K4	Transport	1960, Harbour Commissions Act	December 31	Bestwick and Partners	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
National Parks Citizens Committee Inc.	c/o Dr. G. Kristiánson 14 Bastien Square Victoria, B.C. V8W 1H9	Environment	1983, Canada Corporations Act	March 31	Clarkson, Gordon & Co.	To educate Canadians regarding the national parks of Canada.	N/A
The Nature Trust of British Columbia	909-100 Park Royal South West, Vancouver, B.C. V7T 1A2	Prime Minister	1971, Canada Corporations Act	December 31	Thorne Riddell & Co.	To purchase and preserve ecologically important parcels of land in B.C.	N/A
National Sport and Recreation Centre, Inc.	333 River Road Vanier, Ontario K1L 8H9	National Health and Welfare	1974, Canada Corporations Act	March 31	Peat, Marwick, Mitchell & Co.	To assist organizations concerned with the development of Canadian sport and recreation by providing support services in the area of administration and promotion.	N/A
North Fraser Harbour Commission	2020 Airport Road Richmond, B.C. V7B 1C6	Transport	1913, North Fraser Harbour Commissioners Act	December 31	Dunwoody & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Oo-Za-We-Kwun Centre Inc.	c/o Frank E. Price and Associates Suite 105 62 Margrove Street Winnipeg, Manitoba R3C 1N1	Indian Affairs and Northern Development	1971, Manitoba Companies Act	March 31	(Inactive)	To provide training for Native people (inactive).	N/A
Oshawa Harbour Commission	1050 Farewell Ave. Oshawa, Ontario L1H 6N6	Transport	1961, Oshawa Harbour Commissions Act	December 31	K.R. Craven	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
PARTICIPaction	40 Dundas St. West Suite 220 Toronto, Ontario M5G 2C2	National Health and Welfare	1971, Canada Corporations Act	March 31	Peat, Marwick, Mitchell and Co.	To inform Canadians about the positive benefits of physical fitness and to motivate them to adopt healthy, physically active lifestyles.	N/A
POS Pilot Plant Corporation	118 Veterinary Rd. Saskatoon, Sask. S7K 2R4	Minister of State for the Canadian Wheat Board	1973, Canada Corporations Act	March 31	Peat, Marwick, Mitchell & Co.	To increase processing of grains and oilseeds into marketable products./To encourage and promote the development and increase of value-added agricul- turally based products for domestic and export consumptions.	N/A
Port Alberni Harbour Commission	P.O. Box 99 2750 Harbour Road Port Alberni, B.C. V9Y 7M6	Transport	1947, Harbour Commissions Act	December 31	Newman Hill, Duncan & Lacoursière	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
Roosevelt Campobello International Park Commission	P.O. Box 9 Welshpool Campobello Island N.B. E0G 3H0	Secretary of State for External Affairs	1964, The Roosevelt Campobello International Park Commission Act	December 31	Brooks and Carter	To administer as a memorial the Roosevelt Campobello International Park.	N/A
Saint John Harbour Bridge Authority	P.O. Box 6176 Station A Saint John, N.B. E2L 4R6	Finance	1962, Statute passed by Province of N.B.	March 31	Touche, Ross & Co.	To construct a bridge across the Harbour of Saint John, and to enter into agreement with federal, provincial and municipal governments, persons or corporations respecting the financing and construction of such bridge.	N/A
Terry Fox Humanitarian Award Inc.	711-151 Sparks St. Ottawa, Ontario K1P 5E3	National Health and Welfare	1982, Canada Corporations Act	April 30	Touche, Ross & Co.	To encourage Canadian youth to seek high ideals as represented by Terry Fox by granting commemorative scholarships.	N/A
The Toronto Harbour Commissioners	60 Harbour Street Toronto, Ontario M5J 1B7	Transport	1911, Toronto Harbour Commissionners Act	March 31	Thorne, Riddell & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A

The Vanier Institute of the Family	120 Holland Ave. Ottawa, Ontario R1X 0X6	Prime Minister	1965, Canada Business Corporations Act	December 31	Coopers & Lybrand	To promote the spiritual and material well-being of Canadian families and to study their social, physical, mental, moral and financial environment and characteristics.	N/A
Western Grains Research Foundation	111 Sparks Street Ottawa, Ontario K1P 5B5	Agriculture	1981, Canada Corporations Act	December 31	G.A. Welch and Company	To help with improving the productivity and profitability of grains and oilseeds production in the prairie provinces.	N/A
Windsor Harbour Commission	500 Riverside Dr. West Windsor, Ontario N9A 5K6	Transport	1957, Windsor Harbour Commissioners Act	December 31	Peat, Marwick & Mitchell	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
XV Winter Games Organizing Committee (OCO'88)	P.O. Box 1988 Station C Calgary, Alberta	National Health and Welfare[1]	1982, Canada Corporations Act	March 31	Coopers & Lybrand	To raise, receive and maintain a fund in support of the XV Olympic Games/To support the planning and staging of the XV Olympic Games.	N/A

1. Federal appointment is made by the Minister of State for Fitness and Amateur Sport.

4.3 International Organizations—Entities Created Pursuant to International Agreements to which Canada has a Right to Appoint or Elect Members to a Governing Body

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
African Development Bank	01 P.O. Box 1387 Abidjan 01 Côte d'Ivoire Africa	Secretary of State for External Affairs	1963, Agreement signed by members countries	December 31	Akintola Williams & Co.	To contribute to the acceleration of economic development of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	3.2%
African Development Fund	01 P.O. Box 1387 Abidjan 01 Côte d'Ivoire Africa	Secretary of State for External Affairs	1972, Agreement signed by members countries	December 31	Deloitte, Haskins & Sells	To assist the African Development Bank in making an increasingly effective contribution to the economic and social development of the Bank members. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	9.9%
Asian Development Bank	P.O. Box 789 Manila, The Philippines	Secretary of State for External Affairs	1965, Agreement signed by member countries	December 31	Deloitte, Haskins & Sells	To lend funds, promote investments and provide technical assistance to developing countries, and generally, to foster economic growth in the Asian Region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	6.5%
Caribbean Development Bank	P.O. Box 408 Wildey, St. Michael Barbados	Secretary of State for External Affairs	1969, Agreement signed by member countries	December 31	Price, Waterhouse & Co.	To contribute to the harmonious economic growth and development of the member countries and integration among them, having special and urgent regard to the needs of the less developed members of the region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	14.9%
Commonwealth War Graves Commission	2 Marlow Road Maidenhead, Berks. U.K. Sl6 7DX	Veterans Affairs	1917, Royal Charter	March 31	Deloitte Haskins & Sells	To mark and maintain graves and memorials and keep records of the members of the Forces of the Commonwealth who died in the two World Wars.	N/A
Inter American Development Bank	808-17th St., N.W. Washington, D.C. U.S.A. 20577	Secretary of State for External Affairs	1959, Agreement signed by member countries	December 31	Price, Waterhouse & Co.	To contribute to the acceleration of the process of economic development of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	2.3%
International Bank for Reconstruction and Development	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1945, Bretton Woods Agreement Act	June 30	Price, Waterhouse & Co.	To assist in the reconstruction and development of territories of member countries.	3.4%

International Boundary Commission	615 Booth Street Ottawa, Ontario K1A 0E9	Secretary of State for External Affairs	1908, Treaty 1960, International Boundary Commission Act	March 31	Auditor General of Canada	To keep the boundary vista entirely free of obstruction and plainly marked for the proper enforcement of customs, immigration, fishing and other laws of Canada and the U.S. The Commission is concerned with fixing things on the boundary line or near it, not with movement across it.	N/A
International Development Association	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1960, Articles of Agreement; 1960, International Development Association Act	June 30	Price Waterhouse & Co.	To promote economic development, increase productivity and thus raise standards of living in the less-developed areas of the world.	3.3%
International Finance Corporation	1818 H Street N.W. Washington, D.C. U.S.A. 20433	Finance	1956, Articles of Agreement; Vote 731, Appropriation Act No. 6, 1956	June 30	Price Waterhouse & Co.	To further economic development by encouraging the growth of productive enterprise in member countries, supplementing the activities of the International Bank for Reconstruction and Development.	3.5%
International Fund for Agricultural Development	107 Via Del Serafico 00142 Rome, Italie	Secretary of State for External Affairs	1976, International Agreement	December 31	Price, Waterhouse & Co.	To mobilize additional resources to be made available on concessional terms for agricultural development in member states. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	N/A
International Joint Commission	100 Metcalfe St. Ottawa, Ontario K1P 5M1	Secretary of State for External Affairs	1909, Boundary Waters Treaty Act	March 31	Auditor General of Canada	To deal with the use, obstruction and diversion of boundary waters and rivers crossing the boundary between Canada and the U.S.	N/A
International Monetary Fund	700 19th St., N.W. Washington, D.C. U.S.A. 20431	Finance	1945, Agreement Signed by Member Countries	April 30	External Audit Committee	Established to promote economic welfare by encouraging the expansion of trade, the maintenance of orderly exchange arrangements, and the reduction of balance of payments.	N/A